

PROCEDURES ON PROPERTY EXEMPTIONS
Chassell Township

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Filing Requirements:

This information provides the reader with the application process and requirements for the review of an exemption as well as the forms required including times and dates for filing.

Applicants who are requesting a real property exemption must file a written application and submit to the Assessor. The application shall include the current use of the property. The property must be owned and used for the exemption request, including the purpose as of December 31st prior to the year for which the exemption is requested.

Applications must be received no later than February 1st of the year in which the exemption is being sought unless the law provides for other dates. Property owners can request an application for their specific exemption request by contacting the Assessor or on line at michigan.gov/statetaxcommission forms.

The following are typical examples of real property exemptions which a property owner can request;

1. Principal Residence Exemption – form 2368
2. Principal Residence Exemption- Conditional Rescission- form 4640
3. Poverty Exemption- contact Assessor for current application-attached
4. . Qualified Agricultural Exemption- form 2599
5. Qualified Forest Exemption-contact Assessor-file with DNR- State
6. 100% Disabled Veterans Exemption- form 5107-

Exemption from Property Taxes:

The following is the four-part test that Michigan Courts have established to determine if a property is exempt;

1. The real estate must be owned and occupied by the exempt claimant;

2. The exemption claimant must be a religious, library, benevolent, charitable, educational or scientific institution;
3. The claimant must have been incorporated under the laws of a state;
4. The exemption only exists when the buildings or other property thereon are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.

Processing the Exemption Application:

Once an application is completed and returned to the Assessor's office, it will be reviewed by the assessing staff. The assessor will determine the appropriate process for each application. If applicable the Assessor will provide a written determination on the request within 14 days of application receipt.

If applicable the assessor will notify the property owner that the matter is required to be reviewed by the board of review, including the time and date that it will be heard by the board of review.

Audit Procedures:

The Assessor shall annually review all exemptions, except Principal Residential Exemptions, to determine if the property still qualifies for exemption. This audit will be conducted prior to February 15th of each year.

Anyone with questions regarding these procedures shall contact the Assessor for more information.

Removing an exemption-

After the annual review of the status and eligibility of any exemption and a determination has been made to remove the exemption, the Assessor shall file a letter with the owner of record of a notice to deny the exemption and the reasons which the denial is being made.

The letter will be filed by certified mail return receipt requested. The owner will be given 35 days to respond and to provide written documentation for consideration in the matter. If no response is made the denial will proceed and the proper taxing parties will be notified of the change including the Chassell Township Treasurer and or Houghton County Treasurer.

This policy and procedures are in effect in 2019 and for all future years as amended.