

PIERSON TOWNSHIP
Resolution 2020 - 10
Granting & Removing Real Property
Exemptions

WHEREAS, the Michigan State Tax Commission in Bulletin 26 of 2017 recommends a Procedure when granting and removing real property exemptions.

WHEREAS, the following procedure is for the **initial request**: taxpayers who wish to apply for a real property exemption must first complete and submit an application adopted by the office of the Assessor. The completed application will be scanned and retained on file and will include all documents submitted by the taxpayer to support the request for exemption. The assessor shall review the application and either approve or deny the application. The application notice will reflect whether the exemption has been approved.

WHEREAS, the following procedure is for **existing exemptions**: the existing exemptions shall be reviewed periodically by visiting a property and reviewing the exemption file. Adjustments to the status of the exemption may be made by the Assessor following review. The Assessor may request that a new application be completed as part of the review process if he/she believes that the exemption status of an applicant has changed.

WHEREAS, the following procedure is for **removing exemptions**: if the Assessor has sufficient evidence that the taxpayer no longer qualifies for the real property exemption, the Assessor will immediately remove the exemption and send proper notification on the assessment notice to the taxpayer.

WHEREAS, if the Assessor does not receive sufficient supporting documentation accompanying the application, the Assessor will not grant the exemption.

NOW, THEREFORE, LET IT BE RESOLVED

The Assessor of the Township of Pierson will abide by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 stated above.

Moved by: Buyze

Seconded by: Burkholder

Adopted by the Township Board of Pierson Township at a regular board meeting held on December 15, 2020 at 7:00 pm.

Yes: Bergman, Buyze, Burkholder, Grice, Hyrns No: None



Sara Burkholder, Clerk