

Township of Bois Blanc, Mackinac County, Michigan Real Property Exemption Policy and Guidelines

The Michigan State Tax Commission requires local units of Government to adopt an adequate process for determining whether to grant or deny exemptions according to statutory requirements. This process is also subject to audit under the Audit of minimum Assessing Requirements (AMAR). The jurisdiction to determine compliance and to adopt this process is a requirement of the General Property Tax Act. This process for the Township of Bois Blanc is outlined below:

1. **Obtaining Exemption Application** – Property owners, leaseholders or their representatives will first need to obtain an exemption application, which can be obtained by contacting the township Clerk or the Assessor.
2. **Exemption Application Submission** – After completion, applications must be submitted to the Bois Blanc Township Assessor for review.
3. **Application Review Process** – The Township Assessor will review the submitted application and refer to the exemption law selected by applicant. The Township Assessor may contact applicant requesting additional information or evidence to determine exemption qualifications as required.
4. **Exemption Notification** – After application is reviewed the Township Assessor will contact applicant via written letter, either issuing or denying requested exemption.
 - a. **Exemption Granted** – If exemption is granted, Assessor will apply the exemption to applicable parcels for requested tax year and all future tax years, until a change of circumstance causes exemption to be reviewed.
 - b. **Exemption Denied** – If exemption is denied, applicant may bring this to the March Board of Review to protest denial. (Because of this it is recommended exemptions are applied for fourteen (14) days before the March Board of Review.) If requested exemption is denied by the March Board of Review the applicant may appeal to the Michigan Tax Tribunal.
5. **Change of Circumstances** – If the property has a change of circumstances and its use no longer qualifies for exemption, applicant must notify the Township Assessor for exemption rescission.
6. **Exemption Audit** – The exempt property will be subject to audit on a yearly basis. If an audit is to be conducted, the Assessor may request information to confirm exemption eligibility. If the use of property no longer qualifies, the Township Assessor will notify applicant of exemption rescission by written letter.

Application for Exemption of Real Property

TO APPLICANT: THIS APPLICATION MUST BE PRESENTED TO THE TOWNSHIP ASSESSOR FOR CONSIDERATION. THE ASSESSOR MAY REQUEST ADDITIONAL INFORMATION TO VERIFY EXEMPTION STATUS BEFORE EXEMPTION IS GRANTED.

We, the undersigned, respectfully request the exemption of the following described real estate, located in the Township of Bois Blanc, same being owned by the undersigned, and being used for:

Check one:

☐ Educational (MCL 211.7z) ☐ Religious (MCL 211.7s) ☐ Charitable (MCL 211.7o)
☐ Scientific (MCL 211.7n) ☐ Memorial Home (MCL 211.7p)
☐ Other _____ Under Section _____ of Michigan Compiled Laws.

Organization Name: _____

Property Street Address: _____

Parcel Identification #: 49-001- _____ - _____ - _____

THE FOLLOWING QUESTIONS MUST BE ANSWERED:

Date of Property Purchase: _____ Purchase Price: _____ Down Payment: _____

Monthly Payment: _____ Purchased by: ☐ Deed ☐ Land Contract

In whose name is the Deed or Land Contract? _____

How is the Property being utilized at this time? _____

If you sell or lease the property or any portion of it, you must notify the Assessor.

Signature of Applicant

Title of Applicant

THIS PAGE TO BE COMPLETED BY ASSESSOR:

Parcel ID Number: _____

Recommendation & Review: _____

Exemption Denied: _____, Assessor dated _____

Exemption Approved: _____, Assessor dated _____