

## REAL PROPERTY EXEMPTION PROCEDURES

**Fill out and submit City of Livonia's Application for Exemption**

**Submit supporting documentation**

- Proof of Ownership
- Articles of Incorporation –Ecclesiastical Filing
- By-Laws, charter or other documents adopted by the organization which govern its affairs.
- Any amendments to articles, bylaws or charters.
- Statement from IRS indicating status, i.e.: 501(c) (3)
- Pamphlet, brochure or other printed material explaining purpose, function and activities of your organization also stating operating hours or service times if applicable.
- Attach a resume of the past activities that this organization has performed, present activities and future plans of the organization.
- Copy of your most recent IRS Form 990 **OR** a copy of your most recent income and expense statement\*  
*\*Financial information is not requested of Churches/ further information needed for Parsonages!*

Parsonages:

- Who lives in the home
- Does parsonage have a mortgage
- Whose name is the mortgage in
- Proof of church making mortgage payments
- Who is responsible for insurance, utilities, maintenance and repairs
- Any written agreements between the parties as to the disposition of the parsonage after Pastor retires or is no longer Pastor of said Church (If there is a Pastoral change who keeps the property? Is it deeded back to the Pastor? What is the church agreement on the parsonage?)
- Church minutes or church board approval for transactions regarding the parsonage
- Current year tax return for Pastor (claiming mortgage interest)

**Conduct audit of exemption application by verifying the following:**

The institution must be a nonprofit institution.

The institution must be incorporated “chiefly, if not solely, for charity”

The institution does not offer charity on a discriminatory basis by choosing who among the group it purports to serve, deserves the service. Rather, a “charitable institution” serves any person who needs the particular type of charity being offered.



## APPLICATION FOR RELIGIOUS, CHARITABLE OR EDUCATIONAL PROPERTY TAX EXEMPTION

DEPARTMENT OF ASSESSMENT

33000 CIVIC CENTER DR LIVONIA MI 48154

734-466-2220

This form must be filled out in its entirety and all documents submitted for the application. If not provided, this form will be deemed incomplete and no action will result. Once an exemption is established for the property, no further application is required, provided there is no change in ownership, occupancy or other eligibility criteria. You must notify the Assessor in writing, if and when your right to this exemption ends or status of this property changes.

### TYPE OF EXEMPTION YOU ARE APPLYING FOR:

RELIGIOUS \_\_\_\_\_ / CHARITABLE \_\_\_\_\_ / EDUCATIONAL \_\_\_\_\_ / SCIENTIFIC \_\_\_\_\_

PROPERTY TAX ID # \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

NAME OF ORGANIZATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

NAME OF PERSON PREPARING THIS APPLICATION \_\_\_\_\_

TITLE \_\_\_\_\_ PHONE # \_\_\_\_\_

ARE YOU CURRENTLY RECEIVING A PROPERTY TAX EXEMPTION IN ANOTHER MCHIGAN COMMUNITY?

YES \_\_\_\_\_ / NO \_\_\_\_\_ IF YES WHERE? \_\_\_\_\_

### Please include the following documents with this application:

1. Proof of ownership
2. Articles of Incorporation
3. Bylaws, charter or other documents adopted by the organization that governs its affairs
4. Any amendments to articles, bylaws or charters
5. Statement from IRS indicating status i.e. 501(c) (3)
6. Pamphlet, brochure or other printed material explaining purpose, function and activities of your organization
7. Copy of your most recent IRS form 990 OR copy of your most recent income and expense statement\*

*\*Financial info not required for Churches*

LOCAL GOVERNMENT USE ONLY (do not write below this line)

Approved

Denied

Date Certified by Assessor \_\_\_\_\_

Assessor's Signature \_\_\_\_\_

List all acreage and improvements owned by the applicant for which an exemption is desired. Include the number of acres for land and a general description of all improvements.

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Does or will this organization limit its benefits, services or products to specific classes of persons?

Yes \_\_\_\_\_ / NO \_\_\_\_\_. If Yes explain:

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Have the recipients been required or will they be required to pay a fee for the organization's benefits, services or products? Yes \_\_\_\_\_ / No \_\_\_\_\_. If Yes explain:

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Is this organization financially accountable to any other organization? Yes \_\_\_\_\_ / No \_\_\_\_\_

If Yes explain:

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State the ways, if any, in which any organizations are financially supported, operated, supervised or controlled by the applicant organization.

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Any Leases, mortgages or contracts on the property? Yes \_\_\_\_\_ / No \_\_\_\_\_

If Yes explain:

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Does your organization allow other individuals or organizations to rent / use this property?

Yes \_\_\_\_\_ / No \_\_\_\_\_. If Yes explain.

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\_\_\_\_\_  
\_\_\_\_\_

When was the property acquired? \_\_\_\_\_

On what date did your organization begin using this property to conduct the exempt activity?

\_\_\_\_\_

What other information do you want to present to assist in the determination of your exemption?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*This Office reserves the right to request further information used for verification of this tax exemption. Failure to furnish required documentation may result in a denial.**

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By signing this document I certify that I am an authorized representative of the applicant. I declare under penalty of perjury that I have examined this application and certify that the statements in this application and the information attached are true and correct to the best of my knowledge and belief, and are made for the purposes of having the property described hereon or part thereof, exempt from taxation.

Applicant or representative:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public \_\_\_\_\_ County  
My Commission expires on \_\_\_\_\_