

**City of Gibraltar Assessor's Office**

29450 Munro Ave.  
Gibraltar, MI 48173  
Phone 734.676.3900  
assessing@cityofgibaltarmi.gov

**Application for Exemption from Property Taxes**

**Instructions:** File this application with copies of documents listed on page two (2) of this form. Property must be owned and used for the stated exemption purpose as of December 31 of the year prior to the year for which exemption is claimed. Application must be received by the Assessor's Office no later than January 31 of the year in which this exemption is being sought. Please see the last page.

REQUESTED EXEMPTION: \_\_\_\_\_ Property Type (check applicable): \_\_\_\_\_  
 Real Property Parcel Number(s) \_\_\_\_\_  
 Personal Property Parcel Number(s) \_\_\_\_\_  
Property Location: \_\_\_\_\_  
Current Use of Property: \_\_\_\_\_  
Organization or Church: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone No: \_\_\_\_\_  
Email Address: \_\_\_\_\_

TYPE OF EXEMPTION REQUESTED: (check applicable)  
 Library       Charitable       Educational       Scientific  
 Religious       Other (define) \_\_\_\_\_

Property tax law section (MCL) under which you are claiming exemption: \_\_\_\_\_  
**(Note: Internal Revenue Code Sec. 501 (c) 3 is NOT a property tax exemption law, but rather deals with exemption from Federal Income Tax)**

**MICHIGAN TAX TRIBUNAL FOUR-PART TEST:**

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1. The real estate or personal property must be owned, occupied, and used by the exemption claimant as of December 31<sup>st</sup> of each year.
2. The exemption claimant must be a library, charitable, educational, scientific, or religious institution.
3. The claimant must be incorporated under the laws of the State of Michigan or any other state in U.S.
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.

Our policies are set by State of Michigan law and court decisions, and not by the City Commission. These criteria will be used to determine your tax status. If you have any questions, please feel free to contact the City Assessor.

**Attach copies of the following documents with the application.**

Processing the exemption request application is facilitated by providing copies of as many of the following documents as possible. If unable to provide the documents, please state the reason why.

- 1) Articles of incorporation and all amendments, which should include the following information:
  - a. The names of directors of the corporation
  - b. Whether the applicant operates on a profit or non-profit status
  - c. The purpose of corporation
  - d. A copy of the articles of incorporation
  - e. Assumed name(s), if applicable, along with the name of governmental agency where the assumed name is recorded with
  - f. A copy of the annual non-profit corporation report or for organizations other than corporations, and the most recent balance sheet.
- 2) Exemption applicant entity's by-laws and constitution if these items exist.
- 3) Evidence of ownership of (or interest in) subject property
  - a. Transfer instrument to applicant; typically warranty deed or land contract
  - b. Lease
- 4) Internal Revenue Service Code 501(c)(3) status
- 5) Internal Revenue Service Code 990, 990n, 990ez
- 6) Governmental approval/certification (if applicable) to operate for stated purpose
  - a. IRS exemption determination for assessment years in question
  - b. State/County license if any
  - c. City approval form: Permits \_\_\_\_\_ License \_\_\_\_\_ Other \_\_\_\_\_
  - d. License from Attorney General to solicit or receive contributions
- 7) Budget documents for either
  - a. The operation of charitable, educational, religious organization
  - b. The operation of real estate and/or personal property for which exemption is sought.
- 8) Signed statement as to actual use(s). If more than one use exists, please state percentage each use is to a total 100%.
- 9) Inclusive list of **ALL** salaries, fees, payments, rent, repayments of loans, etc., as well as transfers, current or deferred, from the exemption applicant to its directors, officers, consultants, agents, and/or employees.
- 10) List of all clients served that are in any way related to: any director, officers, consultant, agent and/or employees of applicant. Please include an explanation of any above relationships.

ADDITIONAL INFORMATION: (answer all questions if question does not apply state n/a)

How will the property be occupied on December 31<sup>st</sup>?

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How was the property occupied on December 31<sup>st</sup> of the prior year?

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Is any part of this property rented or occupied by someone other than the exemption claimant?

- Yes
- No

If yes, list the names of tenants or occupants, and rent paid below:

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What other exempt property does your organization have located in this city?

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In the event of dissolution, to whom would the property revert?

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THIS APPLICATION IS FOR EXEMPTION BEGINNING WTH YEAR 20\_\_\_\_\_.

**THE INFORMATION ON THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDGE AND JUDGEMENT, A TRUE AND CORRECT STATEMENT OF FACTS CONCERNING THE ABOVE DESCRIBED PROPERTY AND ITS USE**

CERTIFICATION:

I hereby certify the preceding statements are true and correct.

Signed \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_ Phone \_\_\_\_\_

Email \_\_\_\_\_

Position with Organization or Church \_\_\_\_\_