

Approved  
 Denied (reason(s) detailed on review checklist, page 4)  
 Date: \_\_\_\_\_  
 Reviewer's Initials: \_\_\_\_\_



Date Received:

**Application Requesting Exemption from Property Taxes**

**MCL 211.7o Nonprofit charitable institution**

**Refer to the full text of the statute, State Tax Commission Guidelines or Bulletins, and/or applicable case law for specific requirements to qualify for this exemption.**

[www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission), [www.michiganlegislature.org](http://www.michiganlegislature.org),  
[www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)

**Submit to:**

Hillsdale City Assessor  
 97 N Broad St  
 Hillsdale, MI 49242

<b>Applicant Information</b>	
Property Owner's Name:	
Agent signing this application:	
Title or relationship to property owner:	
Mailing Address:	
City, State, Zip:	
Daytime Phone Number:	
Email Address:	

<b>Property for Which Exemption is Requested</b> (submit a separate application for each address requested)			
Property Address (# & Street):			
Real Property Tax Identification Number:			
Personal Property Tax Identification Number:			
Date purchased:		Date occupied:	
Deed or land contract recorded in Liber:		Page:	

This exemption is sought for:

- (1) \_\_\_ Real or personal property owned and occupied by a nonprofit charitable institution while occupied by that nonprofit charitable institution solely for the purposes for which that nonprofit charitable institution was incorporated.
- (2) \_\_\_ Real or personal property owned and occupied by a charitable trust while occupied by that charitable trust solely for the charitable purposes for which that charitable trust was established.
- (3) \_\_\_ Real or personal property owned by a nonprofit charitable institution or charitable trust that is leased, loaned, or otherwise made available to another nonprofit charitable institution or charitable trust or to a nonprofit hospital or a nonprofit educational institution that is occupied by that nonprofit solely for the purposes for which that nonprofit was organized or established and that would be exempt from property taxes if the real or personal property were owned by the lessor.
- (4) \_\_\_ Real or personal property owned by a nonprofit charitable institution or charitable trust that is leased, loaned, or otherwise made available to a governmental entity.
- (5) \_\_\_ Real property owned by a qualified conservation organization that is held for conservation purposes and that is open to all residents of this state for educational or recreational use, including, but not limited to, low-impact, nondestructive activities such as hiking, bird watching, cross-country skiing, or snowshoeing.
- (6) \_\_\_ If authorized by a resolution of the local tax collecting unit in which the real or personal property is located, real or personal property owned by a nonprofit charitable institution that is occupied and used by the nonprofit charitable institution's chief executive officer as his or her principal residence as a condition of his or her employment and that is contiguous to real property that contains the nonprofit charitable institution's principal place of business. **City of Hillsdale Council Resolution number and/or date approved:** \_\_\_\_\_

**Address of principal place of business:**  
\_\_\_\_\_

- (7) \_\_\_ A charitable home of a fraternal or secret society, or a nonprofit corporation whose stock is wholly owned by a religious or fraternal society that owns and operates facilities for the aged and chronically ill and in which the net income from the operation of the corporation does not inure to the benefit of any person other than the residents.
- (8) \_\_\_ Real and personal property owned and occupied by a nonprofit corporation that meets **all** of the following conditions:
  - a. \_\_\_ The nonprofit corporation is exempt from taxation under section 501(c)(3) of the internal revenue code, 26 USC 501.
  - b. \_\_\_ The nonprofit corporation meets 1 of the following conditions:
    - i. \_\_\_ Is a skilled nursing facility or home for the aged, licensed under the public health code, 1978 PA 368, MCL 333.1101 to 333.25211, or is an adult foster care facility licensed under the adult foster care facility licensing act, 1979 PA 218, MCL 400.701 to 400.737.
    - ii. \_\_\_ Provides housing, rehabilitation services, diagnostic services, medical services, or therapeutic services to 1 or more disabled persons.
  - c. The nonprofit meets either of the following conditions:

- i. \_\_\_ The real and personal property of the nonprofit corporation was being treated as exempt from the collection of property taxes on the effective date of the amendatory act that added this subsection.
- ii. \_\_\_ The real and personal property of the nonprofit corporation had been treated as exempt from the collection of property taxes on December 31, 2004 and there has been no transfer of ownership as defined in section 27a of that property during the period of time beginning the last day the property was treated as exempt until the effective date of the amendatory act that added this subsection.

Please describe the **specific use of this property** and explain how it fulfills the purpose(s) for which the organization was established (attach additional sheets if needed):

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Initial next to each item attached:

- 1. \_\_\_ Internal Revenue Service letter of approval for exemption under section 501(c)(3) of the internal revenue code, 26 USC 501.
- 2. \_\_\_ Articles of incorporation or trust agreement (or any other documents establishing specific charitable purpose(s) for which entity was created)
- 3. \_\_\_ Program literature for services offered at this location
- 4. \_\_\_ Bylaws, board meeting minutes, etc... specifically related to the purchase and/or use of this property.
- 5. \_\_\_ Leases or use agreements for all or any part of this property leased, loaned or otherwise made available to any other entity (not including occasional nonexclusive use such as family gatherings or fitness classes, unless that is the primary use of that portion of the property).
  - a. \_\_\_ Proof of occupant's/user's nonprofit charitable status or government entity if claiming exemption under MCL 211.7o(3) or 211.7o(4).
  - b. Exemption may be prorated if areas are regularly exclusively occupied by parties other than the owner. Other regular occupants and associated square feet:

Name of Occupant	Square Feet Occupied	Principal Use

- 6. \_\_\_ Current license for home for the aged, skilled nursing facility, or adult foster care facility if claiming exemption under MCL 211.7o(8)
- 7. \_\_\_ Other (describe): \_\_\_\_\_

I, the undersigned representative of the organization claiming exemption hereto, hereby declare that the foregoing information is complete and true. I understand that false statements made herein may be grounds for prosecution for perjury. I further acknowledge that the owner is responsible for immediately reporting to the Assessor any changes in ownership, occupation, or use that may affect the taxable status of the property.

\_\_\_\_\_  
Petitioner (Applicant) Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed name & title

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To be completed by Assessor or Board of Review (Refer to State Tax Commission Bulletin 26 of 2017):

1. Is the real estate owned and occupied by the exemption claimant?
  - a. Owned? \_\_\_\_ yes or \_\_\_\_ no
  - b. Occupied (maintains a regular physical presence on the property) as of December 31, \_\_\_\_\_? \_\_\_\_ yes or \_\_\_\_ no
2. Is the exemption claimant a nonprofit charitable institution?
  - a. Nonprofit (501(c)(3) IRS determination)? \_\_\_\_ yes or \_\_\_\_ no
  - b. Organized chiefly, if not solely for charity? \_\_\_\_ yes or \_\_\_\_ no
  - c. Does not discriminate, serves any person who needs the particular type of charity being offered (may impose restrictions or conditions so long as they bear a reasonable relationship to a permissible charitable goal)? \_\_\_\_ yes or \_\_\_\_ no
  - d. Brings people's minds or hearts under the influence of education or religion; relieves people's bodies from disease, suffering, or constraint; assists people to establish themselves for life; erects or maintain public buildings or works; or otherwise lessens the burdens of government? \_\_\_\_ yes or \_\_\_\_ no
  - e. Do the fees charged for services exceed that needed for successful maintenance? \_\_\_\_ yes or \_\_\_\_ no
  - f. Is the overall nature of the claimant charitable? \_\_\_\_ yes or \_\_\_\_ no
3. Is the buildings and other property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?
  - a. \_\_\_\_ Yes, 100%
  - b. \_\_\_\_ Partially, \_\_\_\_\_ %
  - c. \_\_\_\_ No, 0%