



Exempt Property Determination Policy

The determination of whether real property in Burt Township is taxable or exempt will be made in accordance with this policy. Any reference to the assessor shall be interpreted to mean any employee of the township performing assessing functions or any designee of such an employee.

Guiding Principles

All property shall be taxable unless expressly exempt under Michigan law. The burden of proof lies with the taxpayer to prove eligibility for an exemption. This policy provides guidance for the identification of properties that are fully exempt from real property taxes. This policy does not provide guidance on exemptions which provide alternative tax rates, reduced tax rates, or exemptions from specific tax levies.

Identification of Exempt Property

The taxable status of a parcel shall not be changed from taxable to exempt except when a taxpayer has provided the MCL statute under which they are claiming an exemption and provided sufficient evidence, as determined by the assessor or the Board of Review, to support their claim for exemption. The assessor will use an application form to gather exemption requests and supporting documentation. The applicant will be notified in writing of the decision to approve or deny the requested exemption from property taxes and will be provided with an explanation for any denial.

Exempt Parcel Maintenance

The assessor will review all parcels identified as exempt annually if possible but no less than at least every five years. The assessor may use a verification form to obtain current relevant information about property ownership, characteristics, and use. If it is determined that a parcel is no longer exempt from taxation the assessor will make an estimate of the true cash value of the taxable property and include it on the subsequent assessment roll.