PINE RIVER TOWNSHIP, GRATIOT COUNTY

PROCEDURES FOR GRANTING AND REMOVING REAL PROPERTY EXEMPTIONS

RESOLUTION NO. 2023-03

At a duly scheduled meeting of the Township Board of Pine River Township, Gratiot County, Michigan, held at the Township Hall, 1495 W. Monroe Rd., St. Louis, MI 48880 on the 17th day of January 2023, at 7:00 p.m.

PRESENT: Best, Moeggenborg, Beeson, Whitmore, Baker

ABSENT: None

The following resolution was offered by Moeggenborg and supported by Baker.

Procedures for Granting and Removing Real Property Exemptions

WHEREAS, Pine River Township, Gratiot County is memorializing the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions as follows:

Initial Request

Taxpayers who wish to apply for a real property exemption must first complete and submit an application adopted by the Office of the Township Assessor. The completed application will be scanned and retained on file and will include all documents submitted by the taxpayer to support the request for exemption. The Township Assessor shall review the application and either approve or deny the application. Written notice shall be provided to the taxpayer.

Existing Exemptions

Existing exemptions shall be reviewed annually by visiting a property and reviewing the exemption file. Adjustments to the status of the exemption may be made by the Assessor upon review. The Assessor may request that a new application be completed as part of the review process if it is believed that the exemption status of an applicant has changed.

Removing Exemptions

If the Assessor has sufficient evidence that the taxpayer no longer qualifies for the real property exemption, they need to immediately remove the exemption and send proper notification to the taxpayer outlining their appeal rights. If the Assessor does not receive sufficient supporting documentation accompanying the application the Assessor should also send the taxpayer denial information along with their appeal rights.

Assessors do not have the authority to grant/approve exemptions that are not complete. Applications that are submitted without proper documentation are incomplete.

ADOPTED.

YEAS: Best, Moeggenborg, Beeson, Whitmore, Baker

NAYS: None

ABSENT/ABSTAIN: None

RESOLUTION DECLARED ADOPTED

Kevin Beeson, Pine River Township Supervisor

CERTIFICATION

STATE OF MICHIGAN)) ss COUNTY OF GRATIOT)

I, the undersigned, the duly qualified and acting Clerk of the Township of Pine River, Gratiot County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted at a duly scheduled meeting of the Township Board on the 17th day of January 2023.

Andi Whitmore, Pine River Township Clerk