

CITY OF THREE RIVERS

Property Exemption Policy for Charitable Organizations

In order to ensure property exemptions are warranted and valid, the City of Three Rivers is required to establish a policy regarding the way the Assessor grants and reviews property exemptions to those organizations that qualify.

- ☐ Property purchased after January 1st of a given year, will keep the taxable/exempt status that was in place at the date of purchase for the remainder of that year regardless if the new owners qualify for an exemption.
- ☐ Following the purchase of property by an organization that might qualify for an exemption, a property tax exemption application (enclosed) will need to be requested, completed in full, and submitted to the Assessor. Incomplete applications will be returned to the applicant for completion or denied at the Assessor's discretion.
- ☐ Once a completed application is submitted, the Assessor will review the information and either approve or deny the application based on the entire submission.
- ☐ An approval will be an exemption for the year following the purchase by the organization.
- ☐ A denial can be appealed and needs to follow the protocol regarding appeals – either to a local board of review or the Michigan Tax Tribunal.
- ☐ Applications received after the March Board of Review adjournment, will no longer have any local appeal avenues, and may have to appeal to the State of Michigan or pay taxes for the remainder of that year.
- ☐ Existing exemptions are subject to review and requests for new applications to ensure that the exemption is still valid. Requests for new applications that are not honored may result in the removal of the exemption for the following year.