

## **THE PROGRESSIVE CITY**



### **CITY OF KINGSFORD**

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## **Assessing Department Property Exemption Policy & Procedures**

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the City of Kingsford's assessing office. (filed on or before December 31<sup>st</sup>)
2. ALL attachments/documents must be submitted with the application.
  - Copy of instrument by which property was acquired (proof of ownership)
  - Copy of Articles of Incorporation
  - Copy of By-Laws
  - Copy of any pamphlet, other information, or literature describing the functions of the organization
  - Copy of previous 3 years of income tax filings including 990 forms (charitable exemption Applications)
  - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year
3. A file will be created for the review and approval process.
4. A field inspection of the property will be completed.
5. If necessary, the City's attorney will be asked to review the file and give an opinion.
6. The official notification of the taxable status will be the annual assessment change notice.
7. Taxpayers may appeal the assessor's determination at the March Board of Review.

## **Procedures for Granting and Removing Real Property Exemptions**

The City of Kingsford is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions.

*This Institution is an Equal Opportunity Provider and Employer*

It will be the procedure of the City of Kingsford to have taxpayers wishing to apply for a real property exemption to first complete and submit an application that has been adopted by the City Council. Records will be kept in the parcel folder and will include any and all documents submitted by the taxpayer to support their request to apply for an exemption. Existing exemptions will be reviewed annually and adjustments to the status of the exemption may be made by the Assessor upon review. Assessors may request additional information to be supplied by the taxpayer to further analyze the status of the exemption.

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 considered to be incomplete.