

Brooks Township, Newaygo County, Michigan

Procedure for Evaluating Exempt Property Applications

Exempt applications will be reviewed by the assessor once all requested information is submitted and the applicant will be notified via mail of the determination of the exemption request. Applications must be submitted on or before January 15th to be reviewed by the assessor.

If the January 15th deadline is missed, the applicant may file with the March Board of Review prior to closing. The applicant will be notified in writing of any Board of Review determinations.

- Procedure for reviewing tax exempt applications by the assessor:
 - Assessor will review the application for completeness and accuracy. If requested information is missing, the property owner will be notified in writing. If information is questioned by the assessor, the owner will be contacted for clarification in writing.
 - Assessor will review the application for section of the Michigan General Property Tax Act under which the applicant is requesting exemption, and verify that the applicant qualifies. The following may be used in this review:
 - The Michigan General Property Ax Act
 - Bulletins or guidelines from the State Tax Commission
 - Michigan Tax Tribunal rulings/court opinions
 - If the assessor determines the applicant qualifies for the requested exemption, the applicant will be notified in writing and the property will be removed from the assessment roll for the appropriate year.
 - If the assessor determines the applicant does not qualify for the exemption, applicant will be notified in writing, including any applicable appeal procedures. The denial may be appealed to the March Board of Review.

Exempt properties will be reviewed annually by the assessor to determine if there has been a change of use or any activity that may impact the exempt status of the property.

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