

RESOLUTION ADOPTING POLICY AND PROCEDURE FOR
THE GRANTING, AUDITING AND REMOVAL OF PROPERTY EXEMPTIONS

Granting of Exemption

1. Requests for property exemption will be made to the Township Assessor verbally and/or in writing. Upon a request for the exemption, the Township Assessor will provide an application to the applicant for completion.
2. Upon the receipt of the completed application, the assessor will verify that the application and requested information submitted is complete.
3. The assessor will verify that all of the information submitted is accurate.
4. Upon determination of exemption qualification, the assessor will notify the applicant if said exemption meets the requirements and if so, apply the exemption to the year of the applications assessment roll whether by March, July or December Board of Review.

Auditing of Exempt Status

1. The assessor will audit all properties once every five (5) years that currently have an exempt status. This audit will consist of but is not limited to:
 - a. A physical inspection of the property will also be made to be sure the use stated on the original application is still the current use.
 - b. An updated application verifying the original information submitted still holds true.
2. If the use of the property has been changed, additional information pertaining to the change will be requested from the property owner and a new application must be completed and approved for the exemption to continue.

Revoking of the Exemption

1. Upon the determination for the removal of the exemption as the result of an audit, the property owner will be notified by US Mail of the decision to revoke the exemption by the assessor. The property owner will have a designated time to dispute the removal of the exemption as stated in the letter sent to the property owner.
2. If the property owner does not dispute the removal of the exemption, the assessor will, depending upon the time of year the exemption is denied, will apply a value to the property as a March Board of Review or file a 211.154 to the State Tax Commission.

AYES: Supervisor Kevin White, Clerk Carolyn Phillips, Treasurer Debbie Boothby, Trustees Cathy Yates, Carolyn Fowler, and Linda Scarbrough

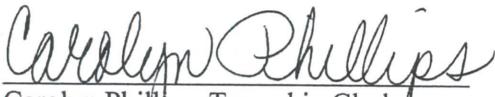
NAYS: None

ABSENT: Trustee Rosie Hudson

RESOLUTION ADOPTED.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Benton Charter Township, County of Berrien, State of Michigan, at a regular meeting held on February 5, 2019, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.


Carolyn Phillips, Township Clerk