

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

MCL 211.1 of the General Property Tax Act, Act 206 of 1893, states that all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation. (See attached)

MCL 211.7-211.7xx of the General Property Tax Act, Act 206 of 1893, outlines the list of real estate exemptions available in the State of Michigan. (See attached)

City of Royal Oak, Oakland County is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real and personal property exemptions.

### **Initial Request**

Taxpayers who wish to apply for a real or personal property exemption must first complete and submit an application adopted by the Office of the City 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 City 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 considered to be incomplete.