

TOWNSHIP OF COURTLAND
COUNTY OF KENT, MICHIGAN

RESOLUTION 2018-16

RESOLUTION TO ADOPT PROCEDURES
FOR GRANTING AND REMOVING REAL PROPERTY EXEMPTIONS

WHEREAS, The Michigan State Tax Commission has published in the most recent guidelines for the next AMAR (Audit of Minimum Assessing Requirements) audit cycle that included a review of the compliance of having written procedures, including audit procedures, for determining how to grant real property exemptions or remove real property exemptions when the property no longer qualifies for the exemption.

NOW, THEREFORE, BE IT RESOLVED that the Township of Courtland will follow exemption procedures for granting, auditing and removing real property exemptions as described in the State Tax Commission Manual Chapter 6 (Property Tax Exemptions, Abatements and Tax Capture Authorities); Bulletin 7 of 2016 (Senior Citizen & Disabled Family Housing Exemption); Bulletin 26 of 2017 (Charitable Exemption); the State Tax Commission Charitable Nonprofit Housing Property Exemption Guidelines; Act 376 of 1996 (Michigan Renaissance Zone Act, pursuant to MCL 125.2688d); and Act 410 of 2012 (Nonferrous Metallic Minerals Extraction Severance Tax Act, pursuant to MCL 211.781-791), as attached hereto making them part of the resolution. As changes are made through the State, this resolution gives the Township the authority to implement changes as required.

Offered by: Krygier


Supported by: McConnon

AYES: Brown, Andersen, Krygier, McConnon, McIntyre, Mojzuk, Frandsen


NAYS: none

ABSENT: none

RESOLUTION DECLARED ADOPTED.


Sandra Frandsen, Clerk

I, Sandra Frandsen, Clerk of the Township of Courtland, Kent County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution offered at the regular Courtland Township Board Meeting held on the 5th day of September 2018, and that public notice of such meeting was given as provided by law.


Sandra Frandsen, Clerk