



St James Township, Charlevoix County
Office of the Assessor
Business Personal Property Canvas Policy
Revised Date: 2/8/23

The basic goals of the yearly personal property canvas are:

- 1) to verify that the information reported in the personal property schedule is accurate and that the appraisal and assessment on the account is correct.
- 2) to update assessment rolls for errors and omissions so that future periods will reflect proper amounts.
- 3) to identify new businesses and check for businesses that may have closed.
- 4) to aid property owners in understanding reporting and filing requirements.
- 5) to help create equity in taxation by assuring that everyone pays their fair share.

Assessor:

Brooke Milbrandt
PO Box 337
Alanson, MI 49706
Email: BNAssessing@outlook.com

Approved by the St James Township Board at a Regular Meeting on 2/8/23.

Certified by Township Clerk:

Julie Gillespie 2-8-23
Julie Gillespie Date



St James Township, Charlevoix County
Office of the Assessor
PRE Interest Denial Distribution Policy
Revised Date: 2/8/23

1. Personal Residency Exemptions (PRE) are authorized under The General Property Tax Act 206 of 1893; specifically, MCL 211.7cc. With certain limitations, Taxpayer's primary residence is exempt from paying School Operating millage and any associated interest and penalties. Approvals and denials are handled on a parcel-by-parcel basis through the St James Township Assessor's office.
2. If determined appropriate by the St James Township Assessor, a PRE denial can be issued for the current tax year, as well as up to 3 prior tax years. A denial will add school operating millage as well as any associated interest and penalties to the tax roll, for the tax year in which it is denied.
3. Current year taxes are billed 7/1 and 12/1. Taxes are collected through 2/28 by St James Township.
4. In the event of a denial of current year taxes, the St James Township will add School Operating millage back to the winter tax roll and pursue collection of the taxes, as well as any associated interest and penalties.
5. Interest and penalties are owned by the Taxing Unit that authorizes the millage. For PRE denials, the interest and penalties are owned by Beaver Island Community Schools.
6. If St James Township successfully collects the interest and penalties associated with the denial, these amounts are forward to Beaver Island Community Schools in accordance with this distribution policy.
7. If any portion of the taxes, interest, and penalties associated with the denial remain unpaid after 3/1 they are turned over to, and become the responsibility of Charlevoix County.
8. Any prior year denials, as well as associated interest and penalties, will be billed and collected by Charlevoix County in accordance with their policies as authorized by MCL 211.7cc, and are not considered the responsibility of St James Township. (See Attached Letter from Charlevoix County Treasurer)
9. For questions or comments regarding PRE Denials please contact:

Brooke Milbrandt - Assessor
PO Box 337
Allanson, MI 49706
906-322-6625
BNAssessing@outlook.com

10. For questions on billings, or an additional copy of a tax bill, please contact:

*Diane McDonough - Treasurer
P.O. Box 42
Beaver Island, MI 49782
(231) 448-2760 Office
stjamestown.treas.bi@hotmail.com*

You may also visit the stjamestown.org.

Approved by the St James Township Board at a Regular Meeting on 2/8/23.

Certified by Township Clerk:

Julie Gillespie *2-8-23*

Julie Gillespie Date



St James Township, Charlevoix County
Office of the Assessor
Audit Procedures for Granting or Removal of
Real Property Exemptions Policy
Revised Date: 2/8/23

The Township of St James' Office of the Assessor, headed by the Township Assessor, is charged with locating, identifying, and valuating all taxable real property and personal property within the Township of St James to provide a fair and equitable basis for taxation.

The office of the assessor maintains descriptions of real property, maintains maps showing the ownership and tax districts for the Township, and processes property tax exemptions.

Property tax exemptions are granted based on three elements:

- 1) Property ownership,
- 2) Property use, and
- 3) Statutory definition

Taxpayers receiving an exemption may be required to apply through the assessing office or other designated office. Michigan State Law includes a range of mandatory exemptions and optional exemptions available for residential, commercial, and industrial property.

The office of the assessor conducts annual reviews and maintains information for those properties that are exempt from taxation to determine whether such properties continue to qualify for an exemption. The annual review of exemptions ensures that properties are correctly assessed and validates the ownership and usage of the properties; some mandatory exemptions are not reviewed since the assessing office has no option but to grant the exemption.

Active monitoring of changes to recorded title, public information review, and periodic field inspections is included as part of the annual review of exempt property. The primary elements of an exemption determination are based on the ownership and use of the property depending on the type of exemption.

Assessing staff reviews property ownership as part of the first consideration for an exemption determination. Secondly, assessing staff confirms that the property is in use for nonprofit exempt purposes. In the case of small business taxpayer exemption, poverty exemptions, disabled veterans and residential exemptions, there are specific requirements related to occupancy and other criteria related to each exemption.

Assessing staff annually reviews exemption determinations employing four elements depending on the type of exemption as follows:

1. All property ownership records are monitored to confirm continuance of ownership to the exempt entity or person through review of ownership records held at the Charlevoix County Register of Deeds.

2. Staff annually inspects over 5% of properties throughout the Township of St James and notes any changes to exempt properties for review.
3. The office of the assessor monitors public information concerning exempt properties and owners.

The office of the assessor also strives to maintain exemption files with sufficient documentation to support the decision to grant the exemption. For example, religious exemption files need to include copies of articles of incorporation, Internal Revenue Service determination of nonprofit status, usage statement, contracts for use of the property by other than the applicant organization, and financial disclosures.

Exemption records are maintained in two ways. The primary system is the BS&A computerized data system that retains information regarding ownership, location, physical description, inspection dates staff comments, and exemption status. This system is generally adequate and contains sufficient data to administer the exemptions.

The second data system is a paper file system that includes the original application and the documents and correspondence that supports the exempt status. The primary source for documenting an exemption is the paper application that is submitted along with supporting documentation.

Approved by the St James Township Board at a Regular Meeting on 2/8/23.

Certified by Township Clerk:

Julie Gillespie
Julie Gillespie

Date

2-8-23



St James Township, Charlevoix County
Office of the Assessor
Application for Exemption from Property Taxes
Revised Date: 2/8/23

Instructions: File this application along with copies of documents listed on pages 4 and 5 of this form. Property must be owned and used for the stated exemption purpose as of December 31 of the year prior to the year for which exemption is claimed. ***This application must be received by the Office of the Assessor for organizations yet to be approved no later than February 15 of the year in which this exemption is being sought.*** Your application may be on the attached forms, or you may use an alternate equivalent format. The following is the four-part test that Michigan courts have established to determine if a property is exempt:

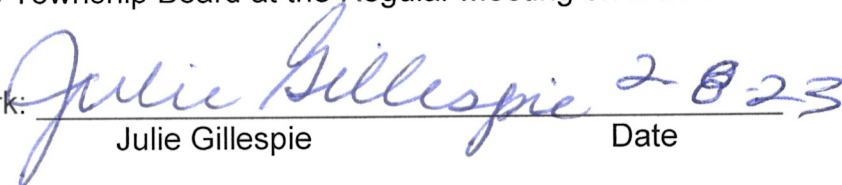
- 1) The real estate must be owned and occupied by the exempt claimant.
- 2) The exemption claimant must be a religious, library, benevolent, charitable, educational, or scientific institution.
- 3) The claimant must have been incorporated under the laws of a state.
- 4) The exemption only exists when the buildings or other property thereon are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.

This policy is set by State of Michigan law and court decisions, and not by the township board. The township will use these criteria to determine your tax status. If you have any questions, please contact the township assessor as noted below.

Brooke Milbrandt - Assessor
PO Box 337
Allanson, MI 49706
906-322-6625
BNAssessing@outlook.com

Approved by the St James Township Board at the Regular Meeting on 2/8/2023.

Certified by Township Clerk:

A handwritten signature in blue ink that reads "Julie Gillespie" followed by the date "2-8-23".

Julie Gillespie

Date

Application for Exemption from Property Taxes:

NAME OF ORGANIZATION: _____

ADDRESS OF PROPERTY: _____

PARCEL NUMBER (from Assessment notice or tax bill): _____

LEGAL DESCRIPTION (if application is for less than the entire parcel):

We request exemption of property located in St James Township. We own the property and are using it for:

Religious_____, Charitable_____, Scientific_____,
Educational_____, Benevolent_____, Memorial_____,
Home_____, Library_____,
or _____, purposes of our organization.

PROPERTY TAX LAW SECTION UNDER WHICH YOU ARE CLAIMING EXEMPTION
(Note: Internal Revenue Code Sec. 501 (c) 3 is NOT a property tax exemption law, but rather deals with exemption from Federal Income Tax):

DATE OF ACQUISITION: _____ PRICE: \$ _____

DOWN PAYMENT: _____ @ _____ %

MONTHLY PAYMENT: \$ _____ BASED ON _____ MONTHS AMORT.

BALLOONS: / / (Date)

CONVEYED BY: Land Contract _____, Warranty Deed _____, Other _____

ON / / (Date), LIBER/PAGE or DOCUMENT # _____ / _____

BUYER : _____ SELLER : _____

LIST ALL OCCUPANTS OF THIS PROPERTY:

REASON(S) FOR EXEMPTION OF THIS PROPERTY:

LIST ALL USES OF THIS PROPERTY AND PERCENTAGE OF EACH:

	%
	%
	%
	%
	%

Total 100 %

DO YOU RENT OR LEASE ANY PART OF THIS PROPERTY? _____

IF YES, EXPLAIN:

THIS APPLICATION IS FOR EXEMPTION BEGINNING WITH YEAR 20_____.
THE INFORMATION ON THIS APPLICATION IS, TO THE BEST OF MY
KNOWLEDGE AND JUDGEMENT, A TRUE AND CORRECT STATEMENT OF FACTS
CONCERNING THE ABOVE-DESCRIBED PROPERTY AND ITS USE.

Date: _____ Signed: _____

Print or type name and title: _____

Address: _____

Phone Number: _____

E-Mail: _____

For Office use only

RECEIVED BY ASSESSING OFFICE Date: / / By: _____

Application Acceptance - Approved _____ Denied _____ Date: / /

By: _____ ***Reason IF Denied – see page 6***

DOCUMENTS TO BE PROVIDED BY APPLICANT

Processing this exemption request application is facilitated by your providing copies of
as many of the following documents as possible:

- 1) Articles of incorporation and all amendments, which should include the following
information:
 - a. The names of directors of the corporation
 - b. Whether the applicant operates on a profit or non-profit status
 - c. The purpose of corporation
 - d. A copy of the articles of incorporation
 - e. Assumed name(s), if applicable, along with the name of governmental
agency where the assumed name is recorded with

- f. A copy of the annual non-profit corporation report or for organizations other than corporations, and the most recent balance sheet.
- 2) Exemption applicant entity's "By Laws" and "Constitution," if these items exist.
- 3) Evidence of ownership of (or interest in) subject property
 - a. Transfer instrument to applicant; typically warranty deed or land contract
 - b. Lease
- 4) Governmental approval/certification (if applicable) to operate for stated purpose
 - a. IRS exemption determination for assessment years in question
 - b. State/County license if any
 - c. Township approval forms: Permits_____ License_____ Other_____
 - d. License from Attorney General to solicit or receive contributions.
- 5) Budget documents for either
 - a. The operation of charitable, educational, religious organization
 - b. The operation of real estate and/or personal property for which exemption is sought.
- 6) Signed statement as to actual use(s). If more than one use exists, please state percentage each use is to a total 100%.
- 7) Inclusive list of ALL salaries, fees, payments, rent, repayments of loans, etc, as well as transfers, current or deferred, from the exemption applicant to its directors, officers, consultants, agents, and/or employees.
- 8) List of all clients served that are in any way related to: any director, officers, consultant, agent and/or employees of applicant. Please include an explanation of any above relationships.



St James Township, Charlevoix County
Office of the Assessor
Application for Exemption from Property Taxes
Reasons for Denial
Revised Date: 2/8/23

Incomplete application and/or documentation as indicated from pages 4 and 5 of the application:

Property does not meet the standards of the four-part test that Michigan courts have established to determine if a property is exempt as indicated below:


- 1) The real estate IS NOT owned and occupied by the exempt claimant.
- 2) The exemption claimant IS NOT a religious, library, benevolent, charitable, educational, or scientific institution.
- 3) The claimant IS NOT incorporated under the laws of a state.
- 4) The buildings or other property thereon IS NOT occupied by the claimant solely for the purpose for which it was incorporated, or by a government entity as provided by PA 309 of 2000.

Date: / /

By: _____ Title: _____

Application and Reasons for Denial Approved by the St James Township Board at a Regular Meeting on 2/8/23.

Certified by Township Clerk:

 2-8-23
Julie Gillespie Date



St James Township, Charlevoix County
Office of the Assessor
Assessor Accessibility to Taxpayers Policy
Date: 2/8/23

In accordance with The General Property Tax Action, Act 206 of 1893, MCL 211.10g(c) which states that the Office of the Assessor is to be reasonably accessible to taxpayers, the St James Township Board has adopted this policy to comply with this requirement. This policy includes:

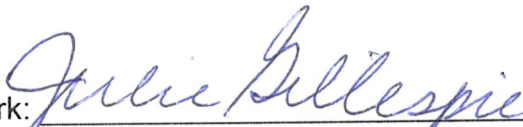
1. All taxpayers may make inquiries to the township's assessor using the below email address or telephone number.

Brooke Milbrandt – Assessor
PO Box 337
Alanson, MI 49706
BNAssessing@outlook.com
Phone: 906-322-6625

2. A response time of 3 days is generally expected. On occasion a response time up to 7 days will need to be used, as permitted by the statute.
3. A taxpayer may arrange a meeting with the assessor for purposes of discussing an inquiry in person by using the contact information listed above in item 1.
4. Information regarding requests for inspections or production of records maintained by the office of the assessor and how the assessor will handle any request should be made to the assessor via the contact information listed above in item 1.

Approved by the St James Township Board at a Regular Meeting on 2/8/23.

Certified by Township Clerk:

 *Julie Gillespie*
Julie Gillespie Date *2-8-23*