

# CITY OF EATON RAPIDS

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Paul O. Malewski • Mayor  
Pamela Colestock • Mayor Pro Tem  
Michael Harri • Councilman  
Gary Wichman • Council-at-Large  
Chad J. Burke • Councilman

Aaron Desentz • City Manager  
Kristy Reinecke • City Clerk  
Larry Joe Weeks • Police Chief  
Roger McNutt • Fire Chief  
Marrie Jo Carr • Treasurer  
LeRoy Hummel • Building Official  
Randy Jewell • City Assessor  
Anna M Curtis • Library Director

## CITY OF EATON RAPIDS COUNCIL RESOLUTION TAX EXEMPT PROPERTIES AUDITING PROCEDURES

April 23, 2018

**WHEREAS,** MCL 211.10F, General Property Tax Act, has jurisdiction to determine substantial compliance with the minimum assessing requirements of a local unit of government based on statute and State Tax Commission Rules, Policy, Bulletins and Publications, and

**WHEREAS,** MCL 211.10F requires the City of Eaton Rapids to have a written policy relating to the auditing of properties that are considered exempt from property tax, and

**WHEREAS,** the City of Eaton Rapids, in conjunction with the Annual Inspection of 20% of the properties each year will also conduct an audit of exempt properties with the City, and

**WHEREAS,** the City of Eaton Rapids will develop a questionnaire to be sent to each exempt property and if it is determined that the property should no longer be exempt from property tax the property class shall be changed to the appropriate class for the next tax year, and

**WHEREAS,** any property owner requesting exempt status shall complete an application and submit said application to the Assessor prior to March 1<sup>st</sup> of the year the exemption is being requested.

**NOW, THEREFORE, BE IT RESOLVED** that the City of Eaton Rapids will adhere to MCL211.10F Auditing procedures for exempt properties.

YEAS

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NAYS

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ABSENT

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*"The Only Eaton Rapids On Earth"*

STATE OF MICHIGAN     )  
                                      )ss  
COUNTY OF EATON     )

I, Kristy Reinecke, the duly qualified and acting Clerk of the City of Eaton Rapids, do hereby certify that the foregoing is a true and complete copy of the Resolution that was adopted by the Eaton Rapids City Council at their Regular Meeting which was held on the 23<sup>rd</sup> day of April, 2018.

  
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Kristy Reinecke, City Clerk