

CITY OF WALKER
POLICY & PROCEDURE FOR GRANTING AND REMOVING
REAL & PERSONAL PROPERTY EXEMPTIONS

Procedures for Granting Property Exemptions:

1. The property owner (or representative) must complete the Application for Exemption of Real and/or Personal Property form with all required items listed on the Exemption Documents Requested list. The application must be submitted no later than the first Monday in March.
2. Upon receipt of the application the Assessor will review and verify that all the required information has been submitted.
3. The Assessor will review the application for exemption and may obtain their Attorney's legal opinion, if they deem necessary. If more information is needed or questions arise during the review, the Assessor or the Attorney will contact the applicant and request additional information or documents.
4. After reviewing the application, the Assessor will submit the application to the March Board of Review (MBOR) along with their opinion (and the Attorney's opinion, if needed). The MBOR will either grant or deny the exemption.
5. If the exemption is approved/granted, the property owner will be entitled to a property tax exemption if they continue to meet the requirements of the statute.
6. If the exemption is denied by the MBOR the property owner may then opt to appeal their case to the Michigan Tax Tribunal.

Procedures for Reviewing Existing Exemptions:

1. Each year the Assessor will review all the exempt properties within the City of Walker. If there has been a transfer of ownership the Assessor will remove the current exemption and contact the new owner to inform them of this action. It will be up to the new owner to apply for a Property Exemption if they feel they are entitled to it.
2. If during the year an existing exempt parcel has activity going on that makes the Assessor question the exemption, the Assessor will contact the owner/applicant to gather more information. If the Assessor believes that the owner no longer qualifies for the exemption, the exemption will be removed for the following year, and the owner will have to submit a new Exemption Application based on a new use.
3. Anytime an exemption is removed the Assessor will notify the property owner in writing with an explanation as to why the exemption is being removed.

Please contact the Assessor if you have any questions:

Kelly Smith, Assessor, City of Walker
4243 Remembrance Rd NW, Walker, MI 49534
(616) 791-6863 or email ksmith@walker.city