



Procedure for Granting and Removing Real Property Exemptions

The Muskegon County Equalization Department, as Assessor for multiple Cities and Townships within the County, is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions.

Initial Request

Taxpayers who wish to apply for a real property exemption must first complete and submit an application adopted by the office of the Assessor. The completed application will be retained on file and will include all documents submitted by the taxpayer to support the request for exemption. The Assessor shall review the application and either approve or deny the application. The assessment change notice will reflect whether the exemption has been approved.

Existing Exemptions

Existing exemptions shall be reviewed periodically 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, the Assessor will immediately remove the exemption and send proper notification on the assessment notice to the taxpayer. If the Assessor does not receive sufficient supporting documentation accompanying the application, the Assessor will not grant the exemption.

Assessors do not have the authority to grant/approve exemption applications that are not complete. Applications that are submitted without proper documentation are considered to be incomplete.