

## POVERTY EXEMPTION STANDARDS

Pursuant to MCL.211.7u, applicant shall do all of the following, annually, for each year a poverty exemption is being sought:

1. Applicant must obtain the proper applications from the Assessor's Office. Handicapped or infirmed applicants may call the Assessor's office to make necessary arrangements for assistance. All applicants, if approved by the Board of Review, pay based on an assessment which will produce a property tax liability equal to 3.5% of the gross household income as defined by the Michigan Homestead Property Tax Credit Claim Form, MI-1040 CR.

The effect of the property tax rebate feature of the Michigan Income Tax will be applied when making the calculation whether or not the current year's MI-1040 CR was filed.

2. Applicants will not be eligible for consideration if they do not meet the Federal Poverty Income guidelines as adjusted annually.
3. The applicants must meet both parts of the following asset test:
  - A. The proposed current State Equalized Value of the property shall not be greater than \$35,000.
  - B. All assets shall not exceed \$10,000. An applicant's home and automobile shall be excluded from consideration of an asset.
4. Applicants must be owners of the property and reside therein.
  - A. Must produce a driver's license or other acceptable method of identification.
  - B. Must produce a deed, land contract or other evidence of ownership if requested by Assessor.
5. All applicants must fill out the application form in its entirety and return it, in person, to the Assessor's office except as noted in item 1.
  - A. **The form must not be signed until it is returned.**
  - B. **Signing of application must be witnessed by a member of the Assessing Office staff.**
6. All applicants must submit last year's copies of the following:
  - A. Federal Income Tax Return (If applicable).
  - B. State Income Tax Return (if applicable).
  - C. Homestead Property Tax Form MI-1040 CR (if filed)
7. Applications must be filed with the Assessor between January 1<sup>st</sup> and the December Board of Review
8. Applications may be reviewed by the Board without applicant being present, however, **the Board may request that an applicant be present to respond to any questions the Board or Assessor may have.**

9. Applicants appearing before the Board will be administered an oath, as follows:

“Do you, \_\_\_\_\_, swear or affirm that evidence and testimony you will give in your own behalf before the Board of Review is the truth, the whole truth and nothing but the truth?”

10. A successful applicant may be subject to personal investigation by the City. This is done to verify information submitted or statements made in regard to a poverty exemption claim.

11. The Assessor may tape record and will keep minutes of all proceedings before the Board of Review, and all meetings will be held in compliance with the Open Meetings Act.

The Board of Review has been given jurisdiction over the granting of Poverty Property Tax Relief.

The board of Review shall follow these guidelines in granting or denying an exemption unless the Board of Review determines that there are substantial and compelling reasons why there should be a deviation from this resolution and such compelling reasons are communicated in writing to the applicant and made part of the record.

## POVERTY EXEMPTION APPLICATION

I, \_\_\_\_\_, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the township supervisor or city assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order to be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

**PERSONAL INFORMATION:** Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

**REAL ESTATE INFORMATION:** List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the BOR meeting.

Property Parcel Code Number:	Name of Mortgage Company:	
Unpaid Balance Owed on Principal Residence:	Monthly Payment:	Length of Time at This Residence:
Property Description:		

**ADDITIONAL PROPERTY INFORMATION:** List information related to any other property you, or any household member owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

**LIST ALL PERSONS LIVING IN HOUSEHOLD:** All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

**PERSONAL DEBT:** All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**MONTHLY EXPENSE INFORMATION:** The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating:	Electric:	Water:
Phone:	Cable:	Food:
Clothing:	Health Insurance:	Garbage:
Daycare:	Car Expense (gas, repair, etc):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date