

SAMPLE 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 |
| | | \$ | |
| | | \$ | |

EMPLOYMENT INFORMATION: List your current employment information.

| | |
|----------------------|-------------------------|
| Name of Employer: | Name of Contact Person: |
| Address of Employer: | Employer Phone Number: |

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income.

| Source of Income | Monthly or Annual Income (indicate which) |
|------------------|---|
| | |
| | |
| | |

CHECKING, SAVINGS AND INVESTMENT INFORMATION: List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments.

| Name of Financial Institution or Investments | Amount on Deposit | Current Interest Rate | Name on Account | Value of Investment |
|--|-------------------|-----------------------|-----------------|---------------------|
| | | | | |
| | | | | |
| | | | | |

LIFE INSURANCE: List all policies held by all household members.

| Name of Insured | Amount of Policy | Monthly Payment | Policy Paid in Full | Name of Beneficiary | Relationship to Insured |
|-----------------|------------------|-----------------|---------------------|---------------------|-------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

MOTOR VEHICLE INFORMATION: All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

| Make | Year | Monthly Payment | Balance Owed |
|------|------|-----------------|--------------|
| | | | |
| | | | |
| | | | |

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 |
|----------|-----------------|--------------|------------------|-----------------|--------------|
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| | | | | | |

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): |

Notice: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

Notice: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

Petitioners: Do not sign this application until witnessed by the Supervisor, Assessor, Board of Review or Notary Public. (Must be signed by either the Supervisor, Assessor, Board of Review Member or Notary Public)

STATE OF MICHIGAN
COUNTY OF _____

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

Petitioner Signature

Date

Subscribed and sworn this _____ day of _____, 2011

Assessor Signature: _____ Printed Name: _____

BOR Member Signature: _____ Printed Name: _____

Notary Signature: _____ Printed Name: _____

My Commission Expires: _____

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below.

Board of Review
c/o Supervisor or Assessor
Name of Local Unit
Street Address
City, State, ZIP

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-mail: taxtrib@michigan.gov

SAMPLE GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the City Council (Township Board); and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City/Township of _____, _____ County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines for 2012 Assessments

**Number of Persons Residing
in the Principal Residence**

- 1 person
- 2 persons
- 3 persons
- 4 persons
- 5 persons
- 6 persons
- 7 persons
- 8 persons
- Each additional person, add

Poverty Guidelines
Annual allowable income
 (insert new annual guidelines)

NOW, THEREFORE, BE IT HEREBY RESOLVED that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the supervisor/assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these reasons are communicated in writing to the claimant.

The foregoing resolution offered by City Council Member/Township Board Member _____ and supported by City Council Member/Township Board Member _____.

Upon roll call vote, the following voted:

“Aye”: _____

“Nay”: _____

The City/Township Clerk declared the resolution _____.

 XXX, Clerk

 Date