

Everett Township

GUIDELINES FOR GRANTING POVERTY/HARDSHIP EXEMPTIONS

In order to comply with the General Property Tax Act, P.A. 206 of 1893 as amended, Section 21 I.7u, which reads: "The real and personal property of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is exempt from taxation under this act", the following policy for applicants requesting consideration for poverty exemptions will be followed:

1. Applicants 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. The board will consider all revenue and non-revenue producing assets during its deliberation as to whether relief shall be granted.
2. Applicants will not be eligible for consideration if they do not meet the current Federal Poverty Guidelines or if applicant's household assets are in excess of \$25,000 not including their primary residence.
3. All applicants must be owners of the property they reside therein. Only homestead property is eligible for poverty/hardship exemption.
4. 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 above.
5. All applications must be filed with the assessing office beginning February 1 and no later than the first day of the March Board of Review (the Tuesday after the first Monday in March) or 30 days prior to the July or December Corrections Board of Review (the Tuesday following the Third Monday in July and the Tuesday following the second Monday in December).
6. Applications may be reviewed by the Board of Review without the applicant being present. However, the Board of Review may request that any or all applicants be physically present to respond to any questions the Board of Review may have. This means that an applicant may be called to appear on short notice.
7. The applicants may have to answer questions regarding financial affairs, health, the status of people living in his/her home before the board, at a meeting which is open to the public at large.
8. All applicants will be evaluated based on:

- a) Data submitted to the board by petitioner.
- b) Testimony taken from petitioner and information gathered from any source. the board may wish to use.

Everett Township Minimum Income Standards

Minimum Income Standards to be eligible for a poverty exemption, the applicant and all persons residing in he principal residence/homestead (combined) must have an annual income level that does not exceed the Federal Poverty Income Guidelines, as defined and determined annually by the United States Department of Health and Human Services. Income sources include, but are 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, and any other source of income, The guidelines are as follows:

Number of Persons Residing in the Priciple Residence	Maximum Total Income
For families/households with more than 8 persons add \$5,140 for each additional person.	
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560

Everett Township Minimum Asset Standards

To be eligible for a poverty exemption, the applicant and all persons residing in the principal residence/homestead (combined) must not have assets that exceeds the Maximum Asset Standards, excluding the principal residence, one vehicle, and monies received pursuant to MCL 206.520 (homestead property tax credit). Assets include, but are not limited to, real estate other than the principle residence. personal property, recreational vehicles, checking/savings accounts, stocks, bonds, life insurance, retirement funds, etc. The Maximum Asset Standards are as follows:

Number of Persons Residing in the Principal Residence	Maximum Total Assets
1	\$25,000
2	\$31,000
3	\$37,500
4	\$43,750
5	\$50,000
6	\$56,250
7	\$62,500
8	\$68,750
9 or more persons	\$75,000

WHAT TO SEND WITH APPLICATION

1. Copy of Valid Drivers's license or form of ID
2. Copy of bank statement for previous year
3. Copy of bills (electric/phone/gas/car/rent/medical, etc)
4. Copy of previous year tax return
5. Copy of all income (for all living at the house)
6. Copy of Michigan Property Tax Credit
7. Copy of Home Heating Credit
8. A **SIGNED**, POVERTY EXEMPTION APPLICATION (FORM 5737), AFFIRMATION OF OWNERSHIP & OCCUPANCY (FORM 5739), AND POVERTY EXEMPTION AFFIDAVIT (FORM 4988) FILLED OUT COMPLETELY.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

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.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: 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 Board of Review 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				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
PART 5: INCOME SOURCES					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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, for all persons residing at the property.					
Source of Income			Monthly or Annual Income (indicate which)		
PART 6: 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, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
PART 7: LIFE INSURANCE — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
PART 8: 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		

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT		
<p>The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.</p>		
<p><input type="checkbox"/> The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.</p>		
PART 12: CERTIFICATION		
<p>I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.</p>		
Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

Request For Approval of Percentage Reduction in Taxable Value For Poverty Exemptions Under MCL 211.7u

This form is issued under the authority of Public Act 253 of 2020.

This form is to be completed by any local assessing unit requesting to utilize a percentage reduction in taxable value for exemptions granted under MCL 211.7u other than the taxable value reductions permitted by MCL 211.7u(5)(a) and (b)(i). MCL 211.7u(5)(b)(ii) provides that the board of review may grant the poverty exemption, in whole or in part, for any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the State Tax Commission. The local assessing unit is required to complete this form in its entirety and submit to the State Tax Commission for review and approval prior to applying any other percentage reduction in taxable value other than what is permitted in statute.

All parts below must be completed.

PART 1: LOCAL ASSESSING UNIT INFORMATION			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township		County	
City or Township Mailing Address	City	State	ZIP Code
PART 2: PERCENTAGE REDUCTION(S) IN TAXABLE VALUE REQUESTED			
List all requested percentage reductions below:			
PART 3: EXPLANATION OF HOW PERCENTAGE REDUCTION WILL BE CALCULATED AND APPLIED			
Provide an explanation of how the percentage reduction(s) in taxable value will be calculated and applied by the local assessing unit. Attach additional pages if necessary:			
PART 4: CERTIFICATION			
We certify to the best of our knowledge, that the information contained in this form is complete and accurate and that we are authorized to represent the city or township named in this form. We understand that a request for a percentage reduction in taxable value other than what is prescribed in statute must be submitted to and approved by the State Tax Commission prior to use of any other percentage reduction in taxable value by the local assessing unit in granting exemptions under MCL 211.7u.			
City or Township Clerk Name (print)		City or Township Clerk Signature	
Assessing Officer Name (print)		Assessing Officer Signature	

Mail completed form and any attachments to: State Tax Commission, PO Box 30471, Lansing MI 48909;
or e-mail to State-Tax-Commission@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; 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