

CHECK LIST of WHAT TO SEND WITH APPLICATION

- 1) Copy of Valid Driver'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, HARDSHIP EXEMPTION APPLICATION FILLED OUT COMPLETELY**

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 211.7u, 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 in firmid 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 a 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.

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		

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: 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 (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

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

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.

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.

PART 12: CERTIFICATION

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.

Printed Name	Signature	Date
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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

EXHIBIT A

POVERTY EXEMPTION GUIDELINES

Minimum Income Standards

To be eligible for a poverty exemption, the applicant and all persons residing in the 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:

2021 Federal Poverty Income Guidelines

Number of Persons Residing in the Principal Residence	Maximum Total Income
1 person	\$12,760
2 persons	\$17,240
3 persons	\$21,720
4 persons	\$26,200
5 persons	\$30,680
6 persons	\$35,160
7 persons	\$39,640
8 persons	\$44,120
Each Additional Person	\$4,480

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 principal 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 person	\$25,000
2 persons	\$31,000
3 persons	\$37,500
4 persons	\$43,750
5 persons	\$50,000
6 persons	\$56,250
7 persons	\$62,500
8 persons	\$68,750
9 or more persons	\$75,000