

## RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Summerfield Township Board; and

WHEREAS, the principal residence of persons, who the Supervisor 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 Township of Summerfield, Monroe County adopts the following guidelines and the Application for Hardship and Asset Test (revision date December 17, 2018) 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 tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or current year or a signed State Tax

Commission Form 4988; Poverty Exemption Affidavit. 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 being 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 December 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.

PUBLISHED  
LAW  
MICHIGAN

The following are the 2021 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.

www  
URLARIMIVAT  
wwwwww !  
4.  
-N  
.

Federal poverty guidelines used in the determination of Poverty Exemptions:

### Size of Family Unit

2021

\$12,760 \$17,240 \$21,720 \$26,200 \$30,680 \$35,160 \$39,640 \$44,120

For each additional person

\$4,480

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor and Board of Review



provide personal identification, such as a valid driver's license, and/or proof of property ownership (deed, land contract) if requested by the Board of Review.

"Definition of Income" can be found on page 6.

- Income and Asset Guidelines can be found on page 7.

SIGN application of page 5.

**LOT SIZE OR ACREAGE**

**PARCEL IDENTIFICATION NO.**

**TYPE OF HARDSHIP EXEMPTION APPLIED FOR:**

**Homestead Qualified Agricultural**

**Applicant Name**

**Phone**

)

(please print)

**Address**

**City**

**State**

**Zip**

**Marital Status:**

Age of Applicant: \_\_

Age of Spouse: \_\_\_

**Number of dependents claimed on most recent income Tax Returns:**

How long have you lived at the above address?

**APPLICANT CURRENT STATUS:**

**SPOUSE CURRENT STATUS:**

( Retired  Working Part-Time  Working Full-Time  Laid Off

**On Medical Leave O) Other – List below:**

**Retired ( Working Part-Time**

**Working Full-Time () Laid Off ( On Medical Leave () Other - List below:**

Revised 12-17-2018

Page Two

## **INCOME**

### **1. EMPLOYMENT INCOME (you and your spouse)**

Name of Employer: Employer Address: Employer Phone Number: Gross Annual Wages:

Name of Employer: Employer Address: Employer Phone Number: - Gross Annual Wages: -

### **2. SOCIAL SECURITY INCOME (you and your spouse)**

Person Receiving Social Security Benefit:

Annual Amount

\$ \_\_\_\_\_  
per year

\_\_per year

### **3. PENSION INCOME (you and your spouse)**

Person receiving Pension;

Pension Source

Annual Amount

per year

per year

per year

#### 4. REAL ESTATE INCOME (you and your spouse)

A. Do you rent out any portion of your homestead? ( Yes (No

If yes, list amount of homestead rental income received annually:

vobawno

\$ \_

per year

B. Do you or your spouse own, or are you buying, any homes, buildings or vacant land,

**other than your homestead?** ( ) Yes ( No If "yes," describe below:

vivivvlt

Amount & Date of Last Taxes Paid

i

Township & State Where Property is Located

Description

Assessed Value

VARIT VEITTTTTNIMIT

A

Does any of the property in item "B" above produce rental income: ( Yes ( )No If yes," list combined annual rental income of all properties listed in item "B".

y

www

. per year

IMITA

YA

Page Three

#### 5. MISCELLANEOUS INCOME (you and your spouse)

Identify any other sources of household income not already listed in the application, (See page 6 "Definition of Income)

Amount Received

APPLICANT:

\_per year

SPOUSE:  
per year

## **6. INCOME FROM HOUSEHOLD MEMBERS OTHER THAN YOU AND YOUR SPOUSE**

List all types of income for all other persons living in the homestead:

Name

Source of income

Annual Income

59'59' 54'

\_per year per year per year

per year

## **ASSETS**

### **7. VEHICLES (cars, trucks)**

List all household vehicles owned:

Type of Vehicle

Year

Make

Model

### **8. RECREATIONAL VEHICLES OWNED (boats, snowmobiles, four-wheelers, motor homes, etc.)**

List all recreational vehicles owned by you and your spouse:

Type of Vehicle

Year

Make

Model

Page Four

## **9. SAVINGS AND INVESTMENTS**

List all bank/credit union savings accounts and other types of investment accounts:

**Type of Account**

**Financial Agency**

**Current Balance**

## **DEBTS**

### **10. HOMESTEAD MORTGAGE**

Name of Mortgage Holder:

Monthly Payment: \$

Mortgage Balance Owed (principle only): \$.

### **11. BASIS HOUSEHOLD EXPENSES**

Heat \$

Electric \$

Phone \$



Food \$  
Gasoline \$.  
Clothing \$

Medical Insurance \$  
\_per year  
Life Insurance \$  
per year

\_per year  
Home (Fire) Insurance \$  
Vehicle Insurance \$ year  
per

**12. OTHER PERSONAL DEBTS OR LOANS:**

List any personal debts or loans:

Creditor

**Type of Debt or Loan**

Monthly Payment

Balance Owed

Page Five

13. I, the undersigned, being the owner of the property described by the parcel identification number listed on page one of this application, do hereby apply for whole or partial tax relief for said parcel under MCL211.7u of the General Property Tax Act, by reason of poverty and inability to contribute toward the public charges. I understand that the Hardship Exemption from Taxes must be filed for on an annual basis, with said claim being filed after January 1 but before the day prior to the last day of the Board of Review.

**PRINTED NAME OF APPLICANT:**

**SIGNATURE OF APPLICANT:**

**DATE:**

## Right to Appeal:

A property owner may appeal the March Board of Review's Decision on a poverty exemption to the Michigan Tax Tribunal. This March Board of Review appeal must be made by July 31st. July and member appeals must be made with 35 days of the Board of Review date(s). Mail appeals to:

The Michigan Tax Tribunal

P. O. Box 30232 Lansing, Michigan 48909-7732

SULLWLLWwwwWwWwwwwwwwwwwwwwww  
TLLLLWLL  
N11111  
1911  
L

Page Six

## Definition of Income

The Bureau of the Census defines income to include the following:

1)

Money wages and salaries before any deductions.

2)

Net receipts from nonfarm self-employment. These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses

Net receipts from farm self-employment. These are receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.

Regular payments from **social** security, railroad retirement, unemployment compensation, strike benefits from union funds, workers' compensation, veterans' payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income, Emergency Assistance money payments, and **non-Federally**-funded General Assistance **or** General Relief money payments).

Alimony, child support, and military family allotments **or** other regular support from an absent family member or someone not living **in** the household.

Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments.

College or university scholarships, grants, fellowships, and assistantships.

Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

Income does not include the following:

OLDER  
H

Money received from the sale of property such as stocks, bonds, a house, or a car unless **a** person is **in** the business of selling such property.

WAY WINE

2)

11-10-10

Withdrawals of bank deposits and borrowed **money**.

Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments.

Food or housing received in lieu of wages and the value of food and fuel produced **and**

consumed on farms.

www.mityvaanen.com

5)

Federal noncash benefit programs such as Medicare, Medicaid, food stamps, school lunches.

Page Seven

# Summerfield Township INCOME & ASSET GUIDELINES FOR HARDSHIP EXEMPTION FROM TAXES

## INCOME GUIDELINES

### TAX YEAR 2021

Summerfield Township has adopted the *Federal* poverty level Income Guidelines listed below: Federal poverty guidelines used in the determination of Poverty Exemptions:

#### Size of Family Unit

A  
A  
A

cauAWNA

2021 \$12,760 \$17,240 \$21,720 \$26,200 \$30,680 \$35,160 \$39,640 \$44,120 \$4,480

A  
A

For each additional person

www.mityvaanen.com

## HOUSEHOLD ASSET GUIDELINES

### TAX YEAR 2021

Public Act 390 allows townships to set the Asset Guidelines for poverty

exemption from **taxes**, and states that poverty exemption asset guidelines must include the asset levels of the entire household.

**VEHICLES:** No member of the household shall own **more** than one vehicle (car or truck).

Minarotti - ABALDESEVILLUA-ALALALALALAL- PLUS

**RECREATIONAL VEHICLES:** None allowed

**SAVINGS/CHECKING/INVESTMENTS:**

Shall not total **more than \$2,000 for** entire household

f  
f  
p

## **DO NOT WRITE ON THIS PAGE BOARD OF REVIEW USE ONLY**

### **WORKSHEET:**

TOTAL ANNUAL INCOME OF ALL HOUSEHOLD  
MEMBERS

SAVINGS, CHECKING AND INVESTMENT  
ASSETS

\_ NUMBER OF PERSONS LIVING IN  
HOUSEHOLD

NUMBER OF VEHICLES IN  
HOUSEHOLD

\_ NUMBER OF RECREATIONAL  
VEHICLES

SEV:

\$\_\_

TAXABLE VALUE;

\$\_\_

**DISPOSITION BY BOARD OF  
REVIEW**

The Board of Review shall follow the policies and guidelines of the local assessing unit when granting or denying a poverty exemption. The same standards shall apply to each claimant in the unit for the assessment year "unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and the substantial and compelling reasons are communicated in writing to the claimant."

Property

Identification No. \_\_\_\_\_

Deni  
ed

Approv  
ed

Assessment Reduced  
from \$ \_\_\_\_\_

\_\_\_\_\_ to \$ \_\_\_\_\_

\_\_\_\_ Township  
Supervisor

BOR Chairperson

BOR Second

Member BOR

Third Member

Date

:

Signature (Board of Review)

Secretary)

NOTE

S: