

PETITION NUMBER _____

PARCEL NUMBER: 4716 - _____

2019

Green Oak Charter Township Poverty Exemption Application

Pursuant to Section 211.7u
Michigan Compiled Laws



This application must be filled out carefully and completely. A copy of 2018 Federal Income Tax Return must be submitted with this application for each person residing in the homestead. Federal W-2 Form(s) and Michigan Property Homestead Form are also required to be submitted. All information supplied will be kept confidential. All applications MUST be complete and contain accurate information.

Applications submitted without completed forms or income tax documents will be denied.

CONFIDENTIAL – RESTRICTED ACCESS

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.7u Principal residence of persons in poverty; exemption from taxation; applicability of section to property of corporation; eligibility for exemption; application; policy and guidelines to be used by local assessing unit; duties of board of review, appeal of property assessment; "principal residence" defined.

Sec. 7u (1) The principal residence of persons who in the judgment of the supervisor and board of review; by reason for poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act. This section does not apply to the property of a corporation.

(2) To be eligible for exemption under this section; a person shall do all of the following on an annual basis:

(a) Be an owner of and occupy as a principal residence the property for which an exemption is requested.

(b) File a claim with the supervisor or board of review on a form provided by the local assessing unit; 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 correct year. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.

(c) Produce a valid driver's license or other form of identification if required by the supervisor or board of review.

(d) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.

(e) Meet the federal poverty guidelines updated annually in the federal register by the United States department of health and human services under authority of section 673 of subtitle B of title VI of the omnibus budget reconciliation act of 1981, Public Law 97-35, 42 U.S.C. 9902, or alternative guidelines adopted by the governing body of the local assessing unit provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.

(3) The application for an exemption under this section shall be filed after January 1, but before the day prior to the last day of the board of review.

(4) The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines the local assessing unit uses for the granting of exemptions under this section. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and total household income and assets.

(5) The board of review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section 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.

(6) A person who files a claim under this section is not prohibited from also appealing the assessment on the property for which that claim is made before the board of review in the same year.

(7) As used in this section, "principal residence" means principal residence or qualified agricultural property as those terms are defined in section 7dd.

History: Add 1980, Act 142, Imd. Eff. June 2, 1980; – Am. 1993, Act 313, Eff. Mar 15, 1994; - Am. 1994, Act 390, Imd. Eff. Dec. 29, 1994; - Am. 2002, Act 620.

Popular Name: Act 206 c 2007 Legislative Council, State of Michigan

GREEN OAK CHARTER TOWNSHIP POVERTY EXEMPTION PROCESS

I. General Overview

The Board of Review of the Green Oak Charter Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board of Review further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by the Township Board, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands that these guidelines must be adhered to when reviewing hardship appeals and reserves the right to make individual considerations within their authority, as they feel necessary. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification by the Board of Review and/or Assessors Office.

II. Basic Filing Requirements

In order to be considered for exemption under MCL 211.7u each applicant must:

- 1. First-time applicants will have a home visit by the Board of Review representatives. Furthermore, the applicant will be required to appear before the Board of Review to be interviewed prior to any action.**
2. Own and occupy the property as a homestead, defined by law, for which the request is being made. This may include vacant, contiguous property as long as it is considered part of the principal homestead.
3. Complete and submit a Poverty Exemption Application with all supporting documentations to the Green Oak Charter Assessors Office at least five (5) business days prior to the close of the Board of Review meeting.
4. Submit income verification as required. This must include the 2018 Federal and State Income Tax Returns, State Homestead Property Tax Credit Forms, or any additional information requested by the Board of Review.
5. Produce a valid drivers' license or other form of identification if requested.
6. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested if requested.
7. Must meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
8. Not exceed the asset level test established by the Green Oak Township Board.

III. Processing Applications

Once an Application for Tax Exemption is completed and returned to the Assessors Office, it will be reviewed by the assessing staff. The assessing staff will complete and attach a Hardship Worksheet to each appeal. The worksheet will summarize the application and provide the Board of Review with specific information, income of the applicant, an estimated tax amount for the property, a summary of the estimated Homestead Property Tax Credit for the property and the estimated net property tax liability to the homeowner.

After the above referenced information is compiled, the entire packet will be submitted to the Board of Review to be considered for tax relief. The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

IV. Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and shall be adhered to unless accompanied by special circumstances. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. In general, however these guidelines shall assist the Board of Review in their decisions.

The income levels must meet the following Poverty Income Standards as defined and determined by Green Oak Charter Township. Guidelines include the income of the **Entire** household.

<u># of Persons In Homestead</u>	<u>Income Level(s)</u>
1	\$12,140
2	\$16,460
3	\$20,780
4	\$25,100
5	\$29,420
6	\$33,740
7	\$38,060
8	\$42,380
Each Add'l Person	\$ 4,320

Income includes but not limited to:

- Money, wages and salaries before any deductions.
- Regular payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payment, and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, government pensions, 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.

Asset Guidelines

As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit **SHALL** also include an asset level test. The following assets shall not be considered when applying an asset test to determine qualification for tax exemption.

1. The value of the applicant's primary residence subject to the exemption request along with any contiguously owned residential land, **except as follows:**

Under no circumstances shall a poverty exemption be granted on a principal residence purchased within two (2) years from appeal date. An exemption shall also not be granted to a property whose aggregate state equalized value exceeds the township-wide average, as calculated by the Township Assessor, unless it has been the sole primary residence of a senior citizen as defined by the Michigan Income Tax Act for the past 10 (ten) consecutive years.

2. The value of all personal property, such as furniture and clothing.

Notwithstanding the value of property listed above, in order to be considered for tax exemption under MCL 211.7u, the value of all additional assets **shall not exceed five (5) times the annual household income of the applicant.**

All asset information, as requested in the Application for Property Tax Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

V. Summary

The Board of Review shall follow the poverty exemption policy in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and income guidelines. The Board of Review shall take into account the estimated amount refunded by the Michigan Homestead Property Tax Credit Claim. The minutes shall contain the reason for the deviation from policy.

GREEN OAK CHARTER TOWNSHIP
POVERTY EXEMPTION APPLICATION

I, _____, being the owner and resident of the property listed below, desire to apply for tax relief under Section 7u of the Michigan General Property Tax Act. (The real and personal property of persons, who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute toward the public charges, are exempt from taxation under this Act.)

Property Description

Parcel Number: _____ Phone No.: _____

Address: _____ Age of Applicant: _____

Marital Status: Married Single Separated Divorced Widow Widower

Did you apply for a Homestead Property Tax Credit? Yes No How much was it? \$ _____

Real Estate

Is your home paid in full? Yes No If not, what is the unpaid balance? \$ _____

Name of Mortgage Company: _____

Monthly Payments: \$ _____ When was house (re)financed? _____

How long have you lived at this address? _____ Property Taxes Included? Yes No

Do you own, or are you buying, any other property? If so, list below:

Property Address	Title Holder of Property	Assessed Value	Amount & Date of Last Taxes Paid

Income from property: _____

Additional Information

Employer: _____

List all income from salaries, social security, rents, pension, unemployment compensation, disability, government pensions, dividends, workmen's compensation, union claims and lawsuits, alimony, child support or any other source.

Source of Income	Monthly Amount

Bank Accounts and Savings: List all bank accounts owned by your or your spouse. Also list all savings certificates, postal savings and cash in deposit box, on hand, or on deposit in credit unions.

Name of Institution	Name on Account	Amount on Deposit	Amount and Date

List all stocks, bonds, mortgages or land contracts owned by you or your spouse.

Insured	Face Amt. of Policy	Monthly Payment	Paid Up Policies	Name of Beneficiary	Relationship of Beneficiary

Motor vehicles in household:

Make	Year	Monthly Payment	Balance

List below all persons living with you:

Name	Age	Relationship	Are they Working?	How much money do they contribute?

Personal Debts: What do you owe?

To Whom	For What	Date of Debt	Original Amount	Monthly Payment	Balance

Other Debts: List all other monthly obligations.

To Whom	Amount	To Whom	Amount

Asset Listing: List all other assets owned or controlled by you and their value. For example: Retirement Accounts (ie. **401K, 409, 457,357**), boats, second home, coin collections, art objects, antiques, silver, gold, etc.

Type of Asset	Value	Owner

Is there any further information you wish to add? _____

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: A copy of the latest Federal Income Tax Return, State Income Tax Return (MI-1040) and the Homestead Property Tax Credit claim (MI-1040 CR-1, 2, 3 or 4) for each person residing in the homestead must be attached as proof of income.

Applicant's Certification

I am (We are) unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I have read this application and fully understand the contents thereof. I (we) declare that the statements made herein are complete, true and correct to the best of my (our) knowledge. I (we) further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability. I (we) further understand that if this application is incomplete or I (we) fail to include all sources of income this application will not be considered by the Board of Review and that I (we) conform to the attached income and asset guidelines.

Applicant's Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

FOR BOARD OF REVIEW USE ONLY

Disposition by Board of Review _____ Date: _____

- Denied
- Reduce to \$ _____

Board of Review Members

Supervisor/Assessor

Reset Form

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

GREEN OAK CHARTER TOWNSHIP

At a Regular meeting of the Township Board of Green Oak Charter Township, County of Livingston, held at the Township Hall, 10001 Silver Lake Road, Brighton Michigan, on February 6, 2008, beginning at 7:00 pm, Eastern Standard Time, there were

PRESENT: Susan Daugherty, Tracey Edry, Rollin Green, George Kilpatrick, Michael Sedlak and Mark St. Charles

ABSENT: Wallace Qualls

Tracey Edry moved the following resolution for adoption, and Michael Sedlak supported the motion.

**RESOLUTION NUMBER 02-2008
GREEN OAK CHARTER TOWNSHIP
GUIDELINES FOR POVERTY EXEMPTION
(PURSUANT TO M.C.L. 211.7U)**

WHEREAS, pursuant to PA 390, 1994 Green Oak Charter Township, Livingston County adopts the following guidelines for the supervisor and board of review to implement. The guidelines shall include but not limited to the specific income and asset levels of the claimant and all persons residing the household, including any property tax credits returns, in the current or immediately proceeding year; and

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

- 1) Be an owner of and occupy as a homestead the property for which an exemption requested.
- 2) File a claim with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.

- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The assets of the applicant shall not exceed five (5) times the annual household income excluding principal residence.
- 7) The application for an exemption shall be filed after January 1, but at least 2 days before the last day of board of review.
- 8) This resolution shall remain in effect and adjusted annually to meet federal poverty income standards;

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

A roll-call vote on the foregoing resolution was taken and was as follows:

YES: Susan Daugherty, Tracey Edry, Rollin Green, George Kilpatrick, Michael Sedlak and Mark St. Charles

NO: None

ABSTAIN: None

The Resolution was declared adopted.

BY ORDER OF THE TOWNSHIP BOARD,



Michael H. Sedlak, CMC, Clerk



Mark St. Charles, Supervisor

Dated: February 6, 2008

CLERK'S CERTIFICATE

The undersigned, being the duly qualified and Clerk of Green Oak Charter Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution duly adopted by the Township Board at a Regular Board meeting held on February 6, 2008, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full

compliance with the Open Meetings Act (Act No. 267), Public Acts of Michigan, 1976, as amended), and (4) minutes of such meeting were kept and will be or have been made available as required thereby.



Michael H. Sedlak

Michael H. Sedlak, CMC
Green Oak Charter Township Clerk
10001 Silver Lake Road
Brighton, Michigan 48116