

Williams Charter Township Guidelines for Applicants Requesting Poverty Exemptions

Resolution No. 02-09-012-B/P

Adopted February 10, 2009

Effective February 11, 2009

By Law, all Board of Review meetings and information discussed are open to the public. Evidence given to the Board of Review, the Assessor, or the Supervisor is subject to the Freedom of Information Act. Information requested under this act may be released to the public.

1. All applicants must obtain and complete the attached application. The application and all requested documents shall be filed after January 1 with the Township Assessor or Supervisor, but no later than one day before a scheduled Board of Review meeting, to be considered for action at that meeting.
2. The application shall be 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 the current year. Applicants that do not file a Tax Return must submit a statement of benefits paid from the Social Security Administration or the Michigan Department of Social Services.
3. Applicants must own and occupy the homestead property for which an exemption is requested.
4. Applicants must meet the federal poverty income standards as defined and determined annually by the United States office of management and budget.

2009 Federal Poverty Income Guidelines	
How Much Income a Person Can Receive Per Year and Be Eligible for the Poverty Exemption	
Size of Family/ Household	Maximum Total Income
1	\$10,400
2	\$14,000
3	\$17,600
4	\$21,200
5	\$24,800
6	\$28,400
7	\$32,000
8	\$35,600
Additional Person	\$3,600

Income includes:

- a. Money, wages and salaries before any deductions.

- b. Net receipts from nonfarm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)
 - c. Net receipts from farm self employment. (With the same provisions as above for self-employment.)
 - d. Regular payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payments, and public assistance.
 - e. Alimony, child support, and military family allotments.
 - f. Private pensions, government pensions, individual retirement accounts, and regular insurance or annuity payments.
 - g. College or university scholarships, grants, fellowships, and assistantships.
 - h. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
5. Applicants must meet the asset levels set by the Williams Charter Township Board of Trustees.
 - a. The total current fair market value of all cash and non-cash assets for the total household may not exceed \$10,000. The following assets are excluded from this limit:
 - i. the applicant's homestead property,
 - ii. the applicant's normal household personal property and clothing,
 - iii. one vehicle used for personal transportation and titled to a member of the household.
 - iv. assets not accessible to the applicant, co-owner, or any member of the applicant's household.
6. The Board of Review will consider the effect of all Michigan Income Tax Credits the applicant receives or can receive such as Homestead Tax Credits, Senior Citizen Prescription Drug Credits, and Home Heating Credits.
7. Poverty Exemption Applications must be filed every year. If granted, exemptions are in effect for one year only.
8. Applicants must produce a valid driver's license or other acceptable form of identification, if requested.
9. Applicants must produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
10. Applications will be reviewed by the Board of Review. The Board may ask applicants or their authorized agents to be physically present to answer questions.
11. Applicants or their authorized agents may have to answer questions regarding such subjects as financial affairs, health and/or the status of people living in their home at a meeting that is open to the public.

12. All applications will be evaluated based on data and statements given to the Board by the applicant or their authorized agent. The Board can also use information gathered from any other source.
13. The Board of Review shall follow the policy and guidelines established by the Williams Charter Township Board of Trustees in granting or denying an exemption.
14. The Board of Review may deviate from these guidelines if it determines there are substantial and compelling reasons. Compelling reasons include, but are not limited to, excessive medical expenses or excessive expenses necessary for the care of elderly or handicapped persons. Reasons will be communicated in writing to the applicant.
15. Applicants may be subject to investigation of their entire financial and property records by the Township. This would be done to verify information given or statements made to the Board of Review, Assessor, or Supervisor in regard to their poverty tax claim
16. Household income limits are adjusted each year to comply with the Federal Poverty Guidelines.
17. Applicants will be sent a written notice of the Board's final decision. An applicant may appeal the Board's decision to the Michigan Tax Tribunal. An Assessor may also appeal the Board's decision. Appeals of a March Board of Review poverty exemption decision must be filed with the Michigan Tax Tribunal by June 30. Appeals of a July or December Board of Review poverty exemption decision must be filed with the Michigan Tax Tribunal within 30 days of the Board's final decision.

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 of 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 current 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 requested 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, Imd. Eff. Dec. 23, 2002 ;-- Am. 2003, Act 140, Eff. Jan. 1, 2004

Popular Name: Act 206

Rendered Wednesday January 29, 2009

Michigan Compiled Laws Complete Through PA 502, 525, 538,
544, 546, and 584 of 2008

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Williams Charter Township Poverty Exemption Application

Revised February 6, 2009

I, _____, being the owner and resident of the property listed below, apply for tax relief under MCL 211.7u of the General Property Tax Act. 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 eligible for exemption in whole or in part from taxation under this act.

Property Code Number: _____

Property Description: _____

Property address: _____

Phone () _____ Marital status: _____

Applicant's Social Security Number: _____

Age of applicant: _____ Age of spouse: _____

Number of dependents: _____ Age of dependents: _____

Have you applied for the Michigan Homestead Property Tax Credit this year? _____

How much was your Property Tax Credit? _____

****Attach copy of 1040 CR and federal or state income tax return for each person residing in the homestead, if filed for the current or preceding year.****

REAL ESTATE: Is home paid for? _____ Unpaid balance _____

Name of Mortgage Company: _____ Monthly Payment: _____

How long have you lived at this residence? _____

Do you own, or are you buying any other property? _____

If so, list below:

Property Address	Name of Owner	Assessed Value	Amount and Date Last Taxes Paid	Annual Income and Year

Annual income earned from all property \$ _____

NAME OF EMPLOYER: _____

Employer's Address: _____

Phone number () _____

List all income from salaries, Social Security, rents, pensions, unemployment compensation, disability, government pensions, workers' compensation, dividends, claims and judgments from lawsuits, alimony, child support and any other source.

Source of Income	Monthly or Annual Income

****Attach copy of 1040 CR and federal or state income tax return for each person residing in the homestead, if filed for the current or preceding year. Applicants that do not file a Tax Return must submit a statement of benefits paid from the Social Security Administration or the Michigan Department of Social Services.****

SAVINGS, I.R.A.'s, AND INVESTMENTS: List all savings owned by you or your spouse, including savings accounts, individual retirement accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds or similar investment.

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

LIFE INSURANCE AND ANNUITIES: List all policies held by you and your spouse.

Insured	Amount of Policy	Policy Type	Amount Paid Monthly	Current Cash Value	Name of Beneficiary	Relationship to Insured

MOTOR VEHICLES IN HOUSEHOLD:

Make	Year	Monthly Payment	Balance Owed

LIST ALL PERSONS LIVING IN HOUSEHOLD:

Last Name	First Name	Age	Relationship to Claimant	Place of Employment	Contribution to Family Income

PERSONAL DEBTS:

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

MONTHLY EXPENSES:

Utilities: _____ Food: _____ Phone: _____

Clothing: _____ Heat: _____ Car: _____

Other (specify): _____

OTHER ASSETS: List all other assets and their values that are owned or controlled by you. (For example, boats, motorcycles, ATV's, snowmobiles, coin collection, antiques, silver, etc.)

Type of Asset	Value	Income Derived from Assets	Owner

Reason for Exemption Request

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 your latest federal income tax return, state income tax return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040 CR 1, 2, 3 or 4) must be attached as proof of income. Applicants that do not file a Tax Return must submit a statement of benefits paid from the Social Security Administration or the Michigan Department of Social Services.

NOTE: Do not sign until witnessed by the supervisor, assessor, board of review, or notary public.

This application shall be filed after January 1, but before the day prior to the last day of board of review.

STATE OF MICHIGAN
COUNTY OF _____
TOWNSHIP OF _____

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that he/she has no money, income or property other than mentioned herein.

Petitioner's Signature: _____

Address: _____

Subscribed and sworn this _____ day of _____, 20 _____.

Signature of (Assessor, Supervisor, Board of Review Member or Notary Public)

FOR BOARD OF REVIEW USE

Disposition by Board of Review

Date: _____

Denied: _____ Approved: _____ Assessment reduced to: _____

Supervisor: _____

Chairperson: _____

Second Member: _____

Third Member: _____

Decisions may be appealed to the Michigan Tax Tribunal.