

BEARINGER TOWNSHIP POVERTY EXEMPTION RESOLUTION FOR 2019

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

WHEREAS, the principal residence of persons, who the Assessor 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 Bearinger, Presque Isle County adopts the following guidelines 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 of immediately preceding year;

To be considered for a poverty exemption, a person shall meet the following requirements on an annual basis:

- 1) Be an owner of and occupy as principal residence the property for which an exemption is requested.
- 2) File a claim using the completed Poverty Exemption Application with the Assessor or Board of Review, accompanied by current or previous year’s Federal Income Tax Return (1040) and Michigan Income Tax Return (MI-1030) for all persons residing in the home for which exemption is sought, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines as stated herein. 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.
 - a) Asset guidelines:
 - The principal residence shall not exceed 3 acres; excess land will be considered an asset and reviewed for exemption reduction.
 - Asset values for claimant’s real estate other than principal residence, whether singular or multiple, parcels cannot exceed an assessed (SEV) value of \$2,000.
 - The applicant and driving-age occupants shall be limited to one truck or car for transportation valued at no more than \$15,000 per vehicle per wage earner.
 - Recreational personal property including, but not limited to, snow machines, personal watercraft, motorhomes, motorcycles, 3- or 4-wheelers, golf carts or scooters shall be limited to a combined estimated true cash value of \$10,000. Personal assistance indoor/outdoor scooters (e.g. motorized chairs) are not considered recreational vehicles and are excluded.
 - Investments will be considered individually on a case-by-case basis to be determined whether they are liquid assets or income/subsistence assets.
 - b) Asset Test. As required by PA 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

asset test shall apply to all applications for poverty exemption. Total assets (land, vehicles, other assets) shall not exceed a cash value of \$25,000.

- 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 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.

The following are the 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.

Federal Poverty Guidelines for 2018 Assessments:

Number of Persons Residing In the Principal Residence:	Poverty Guidelines Annual Allowable Income:
1 Person	\$12,140
2 Persons	\$16,460
3 Persons	\$20,780
4 Persons	\$25,100
5 Persons	\$29,420
6 Persons	\$33,740
7 Persons	\$38,060
8 Persons	\$42,380

Each additional person – add \$4,320

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

The foregoing resolution offered by the Bearinger Township Board Member:

And supported by Board Member:

Upon a roll call vote,

The following voted Aye:

The following voted Nay:

The Supervisor, Archie Jay Patterson II, declared the resolution adopted.

Beverly Rossetto, Clerk

Date



POVERTY EXEMPTION APPLICATION for TAX YEAR 2019

The information contained in this application is CONFIDENTIAL and is not subject to review under the Freedom of Information Act

I, _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the township supervisor or assessor and board of review, by reason of poverty who are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order to be considered eligible, 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 guidelines. Please write legibly and attach additional pages as necessary.

Do You Claim this Property as Your Principle Residence?	Are Property Taxes Current?	Length of Time at this Residence:
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PERSONAL INFORMATION: Petitioner must list all required personal information.

Parcel ID #		Property Address of Principal Residence:	
Marital Status:	Age of Petitioner (if 62 or older):	Age of Spouse (if 62 or older):	Daytime Phone Number:

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Do You Claim this Person as a Dependent?	Place of Employment	Amount of Monetary Contribution to Family Income

EMPLOYMENT INFORMATION: List Applicant's current employment information.

Applicant's Name:	Name of Contact Person:
Name of Employer:	Employer Phone Number:

List Employment Information for **ALL OTHER PERSONS** living in the household:

Household Member Name:	Name of Contact Person:
Name of Employer:	Employer Phone Number:

Household Member Name:	Name of Contact Person:
Name of Employer:	Employer Phone Number:

REAL ESTATE INFORMATION: List the real estate information related to your principal residence.

Name of Mortgage Company (if applicable):	Unpaid Balance Owed on Principal Residence:	Monthly Payment:
Have Any Improvements, Changes or Additions Been made to the Property in the Last Two (2) Years? If Yes, List Below:		

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any household member owns.

Do you own, or are you buying, other property? If yes, complete the information below.	Amount of Income Earned from other Property:
Property Address	Name of Owner(s)
	Assessed Value
	\$
	\$

INCOME INFORMATION: List all income sources, including but not limited to: salaries, Social Security, rents, pensions, ITA'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, or any other source of income.

Source of Income	Monthly or Annual Income (indicate which)
Wages, Salaries, Tips, Sick	
Social Security, SSI	
Disability Payments (Workers Comp, Veterans Disability, etc.)	
Unemployment Benefits	
Retirement, Pension or Annuity Benefits (Include Military Retirement Pay)	
Interest and/or Dividends (Include Non-Taxable Interest)	
Alimony or Child Support	
Any OTHER Source of Income	
Less Amount You Pay for Medical Insurance	
TOTAL INCOME FOR ALL MEMBERS OF HOUSEHOLD	

CASH, CHECKING, SAVINGS AND INVESTMENT INFORMATION: List any and all bank accounts 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.

(A COMPLETE COPY of the previous 12 monthly statements for EACH bank or investment account must be attached to this application for EACH member of the household. Please copy double sided.)

Cash or Name of Financial Institution or Investments	Balance on Hand or in Account	Name of Account

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/Model	Year	Monthly Payment	Balance Owed	Value

List any unusual or out of the pocket expenses for the last year.

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

Notice: Per MCL 211.7u(2b), a copy of all household members' federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources may be requested by the Assessor, Supervisor or Board of Review at any time for consideration in making the decision to grant the poverty exemption. **If income tax returns are not filed, an affidavit attesting to this fact must accompany the application.**

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, and will automatically void this application and deny consideration.

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

 Petitioner Signature

 Date

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to:

Assessing Office, Inc.
PO Box 25
Rogers City, MI 49779

Archie Patterson, Supervisor
19128 Kittywake Lane
Millersburg, MI 49759

Decisions of the March Board of Review may be appealed in writing to the Michigan Tax Tribunal by July 31st of the current year. July or December Board of Review denials may be appealed to the Michigan Tax Tribunal within 30 days of the Notice of Denial. A copy of the Board of Review decision must be included with the filing.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-mail: taxtrib@michigan.gov.