

Montrose Charter Township
Resolution No. 10-

Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the homestead of persons who, in the judgment of the Township Supervisor and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the Montrose Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Montrose Township, Genesee County, adopts the following guidelines for the Township Supervisor and 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 homestead the property for which an exemption is requested. A property is defined by a parcel number on the assessment and or tax roll for the Township and is recorded with a "principal residence exemption", which includes qualified agricultural property.
- 2) File a claim with the board of review or Township Supervisor, 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 guidelines as defined and determined annually by the US Department of Health and Services.

PA 390 of 1994 requires the Township print the **Federal Poverty Income Standards**. The following are the Poverty guidelines as of 12-31-09 for use in setting poverty exemption guidelines for 2010 assessments.

Size of Family Unit	Poverty Guidelines
1	\$10,800
2	\$14,600
3	\$18,300
4	\$22,100
5	\$25,800
6	\$29,500
7	\$33,300
8	\$37,000
For each additional person, add	\$3,700

6) Complete the application for an exemption in its entirety and file said application prior to the last day of the Board of Review.

7) Appear in person at the Board of Review and sign the application in the presence of the Board of Review members after an oath is administered unless infirmity or disability does not allow. In such cases, applicants may send a representative in their absence as pre-arranged.

8) Meet additional eligibility requirements as determined and approved by the Township Board, including:

- Understanding that the Board of Review will consider all assets owned by petitioner in its deliberations as to whether relief should be granted.
- Own total household assets (excluding the real estate value of the homestead and vehicle(s) as outlined separately herein) of less than \$25,000.
- Own no more than one vehicle for each working adult whose income contributes to the financial revenue as listed in accordance with item 2) above.
- Own no rental properties and a second home or vacation home or property.
- Own no other items additional assets in excess of \$25,000 in total. Additional assets to include but not be limited to, recreational vehicles such as campers, motor homes, boats or ATV vehicles, and other personal property of value.
- Shall not have any stocks and or bank accounts exceeding \$5,000 in value.
- Shall not have received money from the sale of any stocks and bonds, or received gifts, loans, lump-sum inheritances, one-time insurance payments, tax refunds exceeding \$2,500 in value.
- In addition to the federal poverty income guidelines as mentioned in item 5) above, a hardship situation does not exist when all non-refundable property taxes do not exceed 5% of the household/owners adjusted income.

BE IT ALSO RESOLVED that the Montrose Township 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 reasons are communicated in writing to the claimant.

Adopted:

Ayes:

Nays:

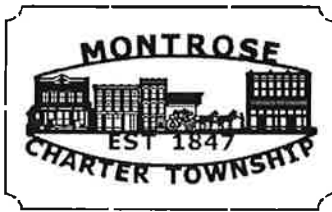
Mark A. Emmendorfer, Supervisor

Fred Domine, Clerk

STATE OF MICHIGAN)
 ss:)
COUNTY OF GENESEE)

I, the undersigned, the duly qualified and acting Clerk of Montrose Township, Genesee County, Michigan, do hereby certify that the foregoing resolution was adopted by the Township Board of said township at the regular meeting of said board held on February 16, 2010, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Fred Domine, Clerk



ALL INFORMATION DISCLOSED WILL REMAIN STRICTLY
CONFIDENTIAL.

MONTROSE TOWNSHIP 2010 POVERTY EXEMPTION APPLICATION

The Board of Review may consider a poverty exemption outside of the established guidelines when a property owner can prove that they have situations that effect their household income. Poverty Exemption applications must be filed **ANNUALLY** with the Montrose Township Board of Review. **ALL APPLICANTS MUST APPEAR IN PERSON BEFORE THE BOARD OF REVIEW.** Applicants **MUST BE OWNERS** of homestead property, and provide complete copies of the items below to the Board of Review. The Board of Review will consider income according to Federal Poverty Income Standards, revenue and non-revenue producing assets as well as other available property tax relief such as the Michigan Homestead (MI-1040CR) Income Tax Credit.

The Montrose Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions, the following guidelines have been adopted by the Township Board 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 homestead the property for which an exemption is requested. A property is defined by a parcel number on the assessment and or tax roll for the Township and is recorded with a "principal residence exemption", which includes qualified agricultural property.

2) File a claim with the board of review or supervisor, accompanied by federal and state income tax returns, complete with W-2's for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year. **THIS IS REQUIRED FOR ALL PERSONS RESIDING IN THE HOMESTEAD.** If no tax returns are available the following proof of income must be submitted:

End of year Social Security and/or Pension statement from all household members.

End of year statement of benefits from any Federal or State Aid Programs, such as ADC, GA, SSI, VA, etc., from all household members.

Statement of Unemployment benefits received from all household members.

Bank or Credit Union statements reflecting interest earned from all household members.

Statements of Income received from dividends, net rental income, net royalties, Estate or Trust Funds and net gambling lottery winnings.

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

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 guidelines as defined and determined annually by the US Department of Health and Services.

6) Complete the attached application for an exemption in its entirety and file said application prior to the last day of the Board of Review.

7) Appear in person at the Board of Review and sign the application in the presence of the Board of Review members after an oath is administered unless infirmity or disability does not allow. In such cases, applicants may send a representative in their absence as pre-arranged.

8) Meet the following additional requirements as approved by the Township Board:

Understand that the Board of Review will consider all assets owned by petitioner in its deliberations as to whether relief should be granted.

Own total household assets (excluding the real estate value of the homestead and vehicle(s) as outlined separately herein) of less than \$25,000.

Own no more than one vehicle for each working adult whose income contributes to the financial revenue as listed in accordance with item 2) above.

Own no rental properties and or a second home or vacation home or other property.

Own no other additional assets in excess of \$25,000 in total. Additional assets to include but not be limited to, recreational vehicles such as campers, motor homes, boats or ATV vehicles, and other personal property of value.

Shall not have any stocks and or bank accounts exceeding \$5,000 in value.

Shall not have received money from the sale of any stocks and bonds, or received gifts, loans, lump-sum inheritances, one-time insurance payments, tax refunds exceeding \$2,500 in value.

In addition to the federal poverty income guidelines as mentioned in item 5) above, a hardship situation does not exist when all non-refundable property taxes do not exceed 5% of the household/owners adjusted income.

A property owner may appeal the Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal. An assessor may also appeal the Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal.

MONTROSE TOWNSHIP, POVERTY EXEMPTION APPLICATION

I, _____, being the owner and resident of the property listed below, requests property tax relief for my principal residence under MCL 211.7u of the Michigan General Property Tax Act. Which states that a person who, in the judgment of the 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.

FAILURE TO ANSWER ALL QUESTIONS OR TO SUBMIT ALL INFORMATION REQUESTED IS A BASIS FOR DENIAL BY THE BOARD OF REVIEW

Applicants Name:	Age:
------------------	------

Address of Homestead Property:

Parcel's PID Number:	Phone:
----------------------	--------

Marital Status Single Married Separated Divorced Widowed

Please answer the following questions as completely as you are able.

Are you the owner of the above property? Yes No

Is your home paid in full? Yes No Monthly Payment:

If not, what is the unpaid balance?

Does the above monthly payment include taxes and Insurance? Yes No

How long have you lived at this address?

Did you apply for Michigan's Homestead Property Tax Credit? Yes No

Please list the names and ages of all persons living in your household.

Name	Relationship	Age

What is the combined monthly income for all members of your household? *(Use the income/expense worksheet provided with this application) Please attach copies of **PROOF OF INCOME** for all persons living in the home including dependents. (Federal and State Income Tax returns, Social Security receipts, MI Property Tax Credit)* \$

Do you have any assets? Yes No Please list all assets below.

Do you or any member of your household own any other property, or are you in the process of buying any other property? If yes list on the income/expense worksheet provided. Yes No

Are you presently employed Yes No If yes, where?

Please explain why you are seeking this exemption and provide any additional information that you would like the Board to consider.

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.

DO NOT SIGN UNTIL WITNESSED BY THE ASSESSOR OR BOARD OF REVIEW.

STATE OF MICHIGAN
COUNTY OF GENESEE

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 THAT MENTIONED HEREIN.

Petitioner's Signature

Subscribed and sworn to me this _____ day of _____, 2009.

Assessing Officer or Member, Board of Review or Notary Public

FOR BOARD OF REVIEW USE ONLY

Disposition by the Board of Review

- Denied
- Reduced to \$ _____

Board of Review Members

Disposition by the Supervisor

- Denied
- Reduced to \$ _____

Supervisor

Date of Action _____

Board of Review notes and comments:

Supervisor notes and comments:
