



PETITION NO. _____

PARCEL ID NO. 14-000-_____ -00

2016

APPLICATION FOR TAX EXEMPTION

(POVERTY-MCL 211.7u)

THIS APPLICATION MUST BE FILLED OUT AS CAREFULLY AND COMPLETELY AS POSSIBLE. A COPY OF YOUR CURRENT FEDERAL AND MICHIGAN INCOME TAX RETURNS, WITH THE PROPERTY HOMESTEAD CREDIT FORM, MUST BE SUBMITTED FOR PROPERTY TAX RELIEF.

ALL INFORMATION SUPPLIED WILL BE KEPT CONFIDENTIAL. COMPLETED

FORMS MUST ACCOMPANY ALL APPLICATIONS. APPLICATIONS SUBMITTED WITHOUT COMPLETED FORMS OR INCOME TAX INFORMATION WILL NOT BE PROCESSED.

PLEASE READ THE FOLLOWING APPLICATION CAREFULLY.

Public Act 390 of 1994, being Michigan Compiled Laws (MCL) 211.7u, has greatly modified the Poverty Exemption Procedure.

The following Poverty Exemption Guidelines and Application were approved for use as the local standard by the Charter Township of Union Board of Trustee's on January 13, 2016

2015 Poverty Exemption appeals will be heard by Appointment Only on

THURSDAY MARCH 14, 2016

TUESDAY JULY 19, 2016

TUESDAY DECEMBER 13, 2016

Applicants may request a closed hearing due to the confidential nature of their financial affairs, health, status, etc....

CHARTER TOWNSHIP OF UNION POVERTY
EXEMPTION APPLICATION GUIDELINES and
POLICY FOR APPLICANTS REQUESTING
CONSIDERATION FOR POVERTY EXEMPTIONS

IMPORTANT- PLEASE READ

1. An applicant shall obtain the proper applications from the Township Assessor's Office. Persons with disabilities who need assistance to participate in Board of Review meetings may call the Assessing Office to make necessary arrangements for assistance. (989-772-4600 Ext. 230). A 48-hour advance notice is necessary for accommodation.
2. An applicant shall meet all of the following qualifications:
 - a. Be the owner of and occupy as a homestead the parcel for which an exemption is requested.
 - b. Produce a valid driver's license or other form of identification if requested by the Township Assessor or Board of Review.
 - c. Produce a deed, land contract, or other evidence of ownership of the property, if requested by the Township Assessor or Board of Review.
 - d. Meet the Federal or Local Poverty Guidelines.

<u>Number of Persons Residing in Homestead</u>	Poverty Threshold
1 person	\$11,770
2 persons	\$15,930
3 persons	\$20,090
4 persons	\$24,250
5 persons	\$28,410
6 persons	\$32,570
7 persons	\$36,730
8 persons	\$40,890
For each additional person, add	\$ 4,160

- e. Submit current year's copies of the following, if applicable:
 - (1) Federal and State Income Tax Return- 1040, 1040EZ or 1040A.
 - (2) Senior Citizens Homestead Property Tax Form MI-1040CR-1.
 - (3) General Homestead Property Tax Claim MI-1040CR-4.
 - (4) Statement from the Social Security Administration.
 - (5) Statement from the Michigan Department of Social Services.
3. An applicant who is otherwise qualified shall not be granted exemption if the applicant owns any other parcel of real property, whether improved or not, in addition to his/her homestead dwelling.
4. Partial exemptions may be granted.

5. An applicant shall not be eligible for exemption if his/her liquid assets exceed 30% of the value of the homestead.
6. No exemption shall be given unless applicant completely fills out an application form for the year in question and returns it, in person, (except as noted in Item 1, above) to the Township Assessor's Office. If a question or statement does not apply, "N/A," for not applicable, may be written in the appropriate space.
 - a. Application shall not be signed until returned to the Township Assessor's office.
 - b. Application shall be signed in the presence of a staff person of the Charter Township of Union who is a notary public or signed in the presence of the Township Assessor or Board of Review member.
 - c. All requested tax returns must be attached to the application upon return to the Township Assessor's office. Upon approval from the Township Assessor or Board of Review, last year's copies of 10A through E may be acceptable. Upon request of the Township Assessor and/or Board of Review, the applicant shall be requested to provide an official copy of taxes from the Department of Treasury.
7. All applications shall be filed with the Township Assessor's office after January 1, 2016 but before the day prior to the last day of the Board of Review.
8. The Township Assessor and Board of Review shall consider applications based on the above items and may approve an application if it agrees with the intent of the above items and applicable governing laws.
9. Applications may be reviewed by the Board of Review without the applicant being present. However, the Board of Review may request that an applicant be physically present to respond to any questions the Board of Review or Township Assessor may have. This means that the applicant could be called to appear on short notice, and be sworn in, under oath, considering laws of perjury.
10. The applicant may need to answer questions regarding his/her financial affairs, health, and the status of people living in applicant's home before the Board of Review at a meeting which is open to and may be attended by the public. A closed session shall be granted upon request.
11. Because of the availability of the Homestead property tax credit and other government assistance programs, a poverty exemption generally will not be given for more than three years for each ownership, provided, however, the Board of Review has the discretion to grant a poverty exemption for more than three years under the provisions of paragraph 12.
12. The Board of Review has the discretion to deviate from the policy and guidelines as set forth upon a showing of substantial and compelling reasons. Any deviation from the policy and guidelines, and the reasons for such deviation, shall be communicated in writing to the applicant.

Adopted by The Charter Township of Union Board of Trustees at the regular meeting of January 13, 2016

CONFIDENTIAL

Charter Township of Union
Poverty Exemption Application

I, _____, being the owner and occupant of the property listed below, apply for tax relief under MCL 211.7u of the General Property Tax Act.

Please type or fill the application out in black or blue ink. If a question or statement does not apply, write in the appropriate area "N/A," (not applicable).

Have you applied for and/or received a Homestead Tax Exemption in previous years?
Yes _____ No _____

		Exemption Received	
Year Applied	Year Received	Amount	Percentage

SECTION 1 -APPLICANT

Applicant's Name: _____ Age: _____
Driver's License Number or other form of identification: _____

Marital **Status**: _____, _____, _____, _____, _____

Number of Dependents: _____ Ages of Dependents: _____

Property Identification **Number**: _____

_ Lot No. Subdivision. _____

Property Address: _____

Phone: () _____

Current Assessment : _____

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

How much was your Property Tax Credit? _____

SECTION 2- REAL ESTATE:

Are you (and/or spouse) the sole owner of the property for which the reduction is requested?
Yes _____ No _____

Is there a mortgage or land contract outstanding on your property?

Yes _____ No _____

If so, what is your monthly mortgage or land contract payment?

() With Taxes () Without Taxes \$ _____

When will the mortgage or land contract be paid off? _____ -:-:- month/year

What is the unpaid balance on the mortgage or land contract? \$. _____

Name of mortgage or land contract holder: _____

Do you use this property as your homestead? Yes No _____

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 of Last Taxes Paid

Income earned from above property: \$. _____

SECTION 3(A) -APPLICANT

Name: _____ Social Security No. _____

Age: _____

Employment Status:

- () Employed Full-Time
- () Employed Part-Time
- () Unemployed - How Long? _____
- () Laid Off - How Long? _____
- () Disabled - How Long? _____
- () Retired - How Long? _____
- () Other- Explain _____

Occupation: _____

Name of Employer: _____

Address: _____

Phone No.: (_____) _____

Describe any disability or health problems you have. [OPTIONAL - Complete only to assist Board of Review if financial criteria not met.]

Can this be documented by a doctor's statement? If yes, explain. [OPTIONAL - Complete only to assist Board of Review if financial criteria not met.]

SECTION 3(B)- OTHER PERSON LIVING AT THE PROPERTY [Complete for each person living in household.]

Name: _____ Social Security No. _____
Age: _____ Relationship to applicant: _____

Employment Status:

- | | |
|---|---|
| <input type="checkbox"/> Employed Full-Time | <input type="checkbox"/> Disabled - How Long? _____ |
| <input type="checkbox"/> Employed Part-Time | <input type="checkbox"/> Retired - How Long? _____ |
| <input type="checkbox"/> Unemployed - How Long? _____ | <input type="checkbox"/> Other- Explain _____ |
| <input type="checkbox"/> Laid Off- How Long? _____ | _____ |

Occupation: _____
Name of Employer: _____

Address: _____
Phone No. () _____

Describe any disability or health problems you have. [OPTIONAL - Complete only to assist Board of Review if financial criteria not met.]

Can this be documented by a doctor's statement? If yes, explain. [OPTIONAL - Complete only to assist Board of Review if financial criteria not met.]

SECTION 4- LIST ALL INCOME: (Applicant and other person living in household)

SOURCE	MONTHLY AMOUNT	ANNUAL AMOUNT
WAGES/SALARIES/TIPS		
SOCIAL SECURITY/SSI		
PENSION or RETIREMENT		
INTEREST and/or DIVIDENDS		
RENTAL INCOME		
BUSINESS or ROYALTY INCOME		
DISABILITY PAYMENTS		
GENERAL ASSISTANCE / ADC		
ALIMONY		
CHILD SUPPORT		
UNEMPLOYMENT BENEFITS		
CLAIMS and/or JUDGMENTS FROM LAWSUITS		
INCOME FROM LAND CONTRACTS, ETC.		
OTHER INCOME FROM FAMILY		
WORKERS COMPENSATION		
OTHER:		
TOTAL PROJECTED INCOME FOR 2015		

SECTION 5- SAVINGS AND INVESTMENTS:

List all savings owned by applicant and spouse, including savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds or similar investments.

NAME OF FINANCIAL INSTITUTION OR INVESTMENTS	AMOUNT OF DEPOSIT	NAME OF ACCOUNT	VALUE OF INVESTMENT

SECTION 6- LIFE INSURANCE: List all policies held by applicant and spouse.

INSURED	AMOUNT OF POLICY	AMOUNT PAID MONTHLY	PAID UP POLICY	NAME OF BENEFICIARY	RELATIONSHIP TO INSURED

SECTION 7 - MOTOR VEHICLES IN HOUSEHOLD: (Licensed and/or unlicensed)

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

SECTION 8- LIST ALL PERSONS LIVING IN HOUSEHOLD:

LAST NAME	FIRST NAME	AGE	RELATIONSHIP TO CLAIMANT	PLACE OF EMPLOYMENT	CONTRIBUTION TO FAMILY INCOME

SECTION 9 - OTHER ASSETS:

List all other assets and values that are owned or controlled by applicant. (For example, boats, coin collection, antiques, silver, etc.)

TYPE OF ASSET	VALUE	OWNER

SECTION 10- DEBTS:

CREDITOR	PURPOSE OF DEBT	DATE OF DEBT	ORIGINAL AMOUNT	MONTHLY PAYMENT	BALANCE

MONTHLY EXPENSES: (Applicant and other persons living in household)

Utilities: _____ Food: _____, Phone: _____

Clothing: _____ Heat: _____ Car Expense: _____

Medical/Health: -----

Other (Specify): _____

ATTACH CURRENT YEAR'S COPIES OF THE FOLLOWING FOR APPLICANT AND FOR ALL PERSONS LIVING IN HOMESTEAD IF APPLICABLE:

- A. FEDERAL AND STATE INCOME TAX RETURN -1040, 1040ez, OR 1040A.
- B. SENIOR CITIZENS HOMESTEAD PROPERTY TAX FORM MI-1040CR-1.
- C. GENERAL HOMESTEAD PROPERTY TAX CLAIM MI-1040CR-4.
- D. STATEMENT FROM THE SOCIAL SECURITY ADMINISTRATION.
- E. STATEMENT FROM THE MICHIGAN DEPARTMENT OF SOCIAL SERVICES.

REASON FOR REQUESTING EXEMPTION

I (we) feel that payment of the full property taxes on the above-described property will place an unreasonable burden on my (our) personal finances. I (we) am (are) applying for property tax relief in accordance with Section 211.7u, Michigan Compiled Laws. I (we) have read this application and understand it. I (we) declare that the answers provided are complete, true, and correct to the best of my (our) knowledge. I (we) further understand that if any portion given is found to be false or incomplete, or if the property is sold within the year, 2015, exemptions granted by this application may be forfeited the assessment and placed back on the assessment roll with the possibility of penalties and/or interest. I (we) also understand that any relief granted by this application is for the CURRENT YEAR ONLY.

NOTICE: Any willful misstatements or misrepresentations made on this form may constitute perjury, which is a felony punishable by fine and/or imprisonment. Do not sign until witnessed by a Charter Township of Union office staff person who is a notary public or the Township Assessor or a Board of Review member.

STATE OF MICHIGAN)
)ss
COUNTY OF ISABELLA)

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

Applicant

Applicant

Subscribed and sworn to before me this ____ day of _____ - 2016.

Township Assessor, Board of Review Member, or Notary Public
Applications shall be returned before the day prior to the last day of the Board of Review.

Address: Charter Township of Union- Board of Review
2010 S. Lincoln Road
Mt. Pleasant, MI 48858
(989) 772-4600

FOR BOARD OF REVIEW USE

Petition No. _____

Parcel No. _____

Disposition by Board of Review for a 2016 Poverty Exemption

Date: _____

Denied: _____ Approved: _____ Assessment Reduced To: _____

Chairperson

Member

Member

Decisions may be appealed to: Michigan Tax Tribunal
PO Box 30232
611 W. Ottawa
Lansing, MI 48909
(517) 373-3003
www.michigan.gov/taxtrib

2016 Poverty Exemption
Board of Review Worksheet

Petition No. _____

Parcel No. _____

Name: _____ Age: _____

Marital Status () Married () Single () Widow
 () Divorced () Separated () Widower

Employment Status () Employed () Unemployed
 () Retired () Disabled

Health Problems _____

Numbers of Dependents, _____ House Payment, _____ () With Taxes

Proposed 2016 Assessed Value	_____
Total Projected Income	_____
Est. Tax Bill (TV x _____) Township	_____
Non-refundable (Income x rate)	_____
Excess (Subject to Homestead Credit)	_____
Homestead Credit (Excess x Rate)	_____
(_____ Non Seniors)	_____
(_____ Seniors) \$1,200 Max	_____
Excess after Homestead Credit	_____
Net Property Tax Liability	_____
Percentage of Income	_____

Comments: _____

