

**Germfask Township
Schoolcraft County
PA 660 Assessing Policy 24-1
Adopted: 12/9/24**

PA 660 Assessing Policy 24-1

Assessing Accessibility Policy pursuant to PA 660 (MCL 211.10g (1) (c))

Subject to state tax commission guidelines, the local unit is required to publish a policy under which the township is reasonably accessible to taxpayers questions on assessments and property taxes.

Germfask Township of Schoolcraft County published policy on inspection of records of the assessing office and tax information is as follows:

(A designation by name, telephone number and electronic mail address, of at least one official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or electronic mail. MCL 211.1 10g (1) (i))

Germfask Township Assessor: Janet Maki, MAAO, 6402 CR 457, Newberry MI 49896
Telephone: (906) 293-3836
E-Mail: jmakipenttwp@gmail.com

(An Estimated response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days.)

Germfask Township response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days from the date of inquiry.

(Information about how a taxpayer may arrange a meeting with an official or employee of the assessor's office for the purpose of discussing an inquiry in person.)

A taxpayer may visit in person with the assessor the Second Monday of each month prior to the township's regular township meeting. A scheduled appointment can also be made by calling the assessing office at (906) 293-3836.

(Information about how requests for inspection or production of records maintained by the assessor's office should be made by a taxpayer and how those requests will be handled.)

A taxpayer may visit the township office to speak with the assessor the Second Monday of each month by appointment to review requests for inspection or production of records maintained by the assessor office. An appointment to meet with the assessor can also be scheduled. Inspection and record requests may also be made by calling the assessing office at (906) 293-3836 or my e-mail at jmakipenttwp@gmail.com. The record cards of the township are also available on line at the assessing software website at www.bsasoftware.com.

(Information about any process that the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.)

Taxpayers may contact the Township's Assessor's Office at (906) 293-3836 any time to informally question their assessment and/or request an inspection or review of data. The assessor has no jurisdiction to change an assessment for the current year. Any changes after tax day (December 31st of the prior year) must be made by the board of review before their last scheduled meeting in March.

Policy adopted by Germfask Township Board on 12/9/24

**Signed [Signature]
Germfask Township Clerk**

**Germfask Township
Schoolcraft County
PA 660 Assessing Policy 24-2
Adopted: 12/9/24**

PA 660 Assessing Policy 24-2

Real Property Exemption Policy of Procedures For Granting or Removing Property Exemptions and Audit Process of the Assessing Office to Grant or remove said exemptions as per PA 660 (MCL 211.10g (1) (h)(vi))

The Michigan Constitution of 1963 as amended and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real & Personal Property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, the Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicants 501© (3) status is not a determining factor for exemption. (*American Concrete Institute v State Tax Commission*, 12 Mich app595;163 NW2d 508 (1968))

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed.

A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's assessing office. (filed on or before March 1st)
Claimant/applicant must indicate under what statute they are claiming to be exempt from taxation.

- ☐ Elderly or handicapped housing owned by certain nonprofit organizations (Tax to be paid by State of Michigan 211.7d)
- ☐ Property owned by certain nonprofit cultural or educational organizations (211.7a)
- ☐ Property of nonprofit charitable institutions (211.7o)
- ☐ Homes for the aged or chronically ill owned by religious, fraternal, secret societies, or nonprofit corporations (211.7o)
- ☐ Memorial homes or post owned by any veterans association (211.7p)
- ☐ Property owned by youth organizations. (211.7g)
- ☐ Clinic, hospital, or public health property. (211.7r)
- ☐ Homes of Public worship or parsonages (211.7s)
- ☐ Other (Please specify) _____

All attachments/documents must be submitted with the application.

****Copy of instrument by which property was acquired (proof of ownership)**

****Copy of Articles of Incorporation**

****Copy of by-laws**

****Copy of any pamphlet, other information, or literature describing the functions of the organization**

****Copy of previous 3 years of Income tax filings including 990 forms (charitable exemption applications)**

****Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.**

A file will be created for review and approval process

A field inspection of the property will be completed

If necessary, the township attorney will be asked to review the file and give opinion.

The official notification of the taxable status will be the annual assessment change notice

Taxpayers may appeal the assessor's determination at the March Board of Review.

Auditing Procedures of Real Property Exemptions Granted

Assessing staff annually reviews exemption determinations employing the factors depending on the type of exemption granted.

All property ownership records are monitored to confirm continuance of ownership to the exempt entity or person through review of ownership records held at the Schoolcraft County Register of Deeds.

Staff annually inspect/review 20% of properties throughout the township and notes any changes to exempt properties for review.

The office of the assessor strives to maintain the exemption files with sufficient documentation to support the decision to grant exemptions.

Exemption records are maintained in two ways.

The primary system is the BS&A computerized data system that retains information regarding ownership, location, physical descriptions, inspection dates staff comments, and exemption status. This system is generally adequate and contains sufficient data to administer the exemptions.

The second data system is a paper file system that includes the original application, required documents and correspondence that supports the exempt status. The primary source for documenting an exemption is the paper application that is submitted along with supporting documentation.

Any exemption applications received by the assessing office, will be timely reviewed to determine if it is a completed application. If the application is incomplete, or missing required information or documents required for the exemption, the application will be returned as incomplete and will not be considered or processed. In the event an incomplete application is returned, a letter will accompany the incomplete application with a detailed list of what is needed for the application to be considered complete.

MCL.2117o Charitable /Exemption

Property tax exemptions are granted based on three (3) elements, if all three parts are met, the claimant qualifies for a charitable exemption.

'1.) Property Ownership: Is the real estate owned and occupied by the exemption claimant? To meet the first prong, the mere right to occupy a property is insufficient, as is the mere planning and preparation to occupy a property, rather a claimant must maintain regular physical presence on the property to satisfy this requirement. *See Liberty Hill Housing Corp v city of Livonia, 480 Mich 33 (2008)*

'2.) Property Use: Is the exemption claimant a nonprofit charitable institution? All the following factors must be met to meet this requirement. *See Wexford Medical Group v Cadillac e 474 Mich 192; 713 NW2d 734 (2006) set forth by MI Supreme Court. & Dept Treasury Bulletin 26 of 2017, 12-17-17 MCL.211770 Charitable Exemption*

'A. The claimant must be a nonprofit institution

'B. The claimant must not offer its charity on a discriminatory basis by choosing who among the group it purports to serve deserves its services, but rather must serve any person who needs the particular type of charity being offered.

'C. The claimant must bring people's minds or hearts under the influence of education or religion, relieve people's bodies minds or hearts under the influence of education or religion, relieve people's bodies from disease, suffering, or constraint, assisting people to establish themselves for life, erect or maintain public buildings or works, or otherwise lessen the burdens of government.

'D. The claimant may charge for its services as long as the charges are not more than what is needed for its successful maintenance.

'E. The claimant need not meet any monetary threshold of charity, rather if the overall nature of the claimant is charitable, it is a charitable institution.

'3.) Statutory Definition: Are the buildings and other property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?

MCL 211.7s Houses of Public Worship; Parsonage.

Exert State Constitution Article 9 Sec 4: Property owned and occupied by non-profit religious or educational organization and used exclusively for religious or educational purposes, as defined by law shall be exempt from real & personal property taxes.

Sec 7s Houses of public worship, with the land on which they stand, the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage are exempt from taxation under this act. Houses of public worship include buildings or other facilities owned by a religious society and used [predominantly for religious truths and beliefs of the society.

Policy adopted by Germfask Township Board on 12/9/24

Signed  Germfask Township Clerk

- ASSESSING DEPARTMENT
Application for Religious Parsonage Tax Exemption

Tax ID (Parcel) Number - _____ Date _____

Name of Organization _____

Address _____

Officers _____ Title _____

(Name of Organization) hereby applies for tax exemption for the following reasons: _____

Under what Section (s) of the Michigan General Property Tax Law are you seeking this exemption? _____

Are you currently receiving a property tax exemption in another Michigan Community?
Yes _____ No _____ If so, where? _____

For what purpose? _____

Is the occupant of the property considered to be the religious leader of the congregation?
Yes _____ No _____

Who has the final responsibility for religious teaching and administration of the congregation?
Name _____ Title _____

Phone Number _____

Does the titleholder of the property hold title to any other parsonages? Yes _____ No _____

List _____

Please enclose the following documents with this application: (All information is required)

1. Articles of Incorporation
2. I.R.S. Statement indicating status
3. Proof of Ownership
4. By Laws
5. Occupants Certifications or Degrees
6. Copies of Congregational Meeting Minutes which relate to the terms of employment & compensation for the occupant, or copy of the occupant's employment contract.

Signature/Title _____ Date _____

For Office Use Only:

Approved: Yes _____ No _____

Date _____

.....
INSTRUCTIONS TO THE APPLICANT:
.....

1. To be eligible for exemption, the property must have been owned and occupied by the applicant on December 31 of the year preceding the assessment for which exemption is sought.
 2. Application for exemption must be filed no later than the second Monday in March. All of this application must be completed.
 3. Please notify the Assessor's Office immediately of the sale or lease of this or any other property belonging to your organization which is now exempt.
 4. If you need additional space to respond to any of these questions, please attach your response indicating which question(s) it pertains to.
-

The undersigned organization requests exemption of the following real and/or personal property located in the City/Township of _____, beginning with the assessment year _____.

Address _____

Permanent Parcel Number _____

1. Name of organization claiming exemption of real and/or personal property.

2. Name of organization or individual owning the real and/or personal property.

3. Please indicate under what state statute you are claiming to be exempt from taxation.

_____ Elderly or Handicapped Housing owned by certain nonprofit organizations (Tax to be paid by State of Michigan 211.7d).

_____ Property owned by certain nonprofit cultural or educational organizations (211.7n).

_____ Property of nonprofit charitable institutions (211.7o).

- _____ Homes for the aged or chronically ill owned by religious, fraternal, secret societies, or nonprofit corporations (211.7o).
- _____ Memorial homes or posts owned by any veterans association (211.7p).
- _____ Property owned by youth organizations (211.7g).
- _____ Clinic, hospital, or public health property (211.7r).
- _____ Houses of public worship or parsonages (211.7s).
- _____ Other (please specify) _____

4. Please describe all uses made of the property last year. Use additional sheets if necessary.
5. Please state when the property was first used.
6. When first occupied, what was the nature of the use?
7. Did that use change significantly at any time?
_____ Yes _____ No
8. Please list any other property you now own or occupy which will no longer be used for a tax exempt purpose.
9. Did any other individual or organization use the property?
_____ Yes _____ No
- a. If yes, please provide name, address, and phone number of the individual or organization.

- b. What use did they make of the property?
- c. Was a fee charged? _____ Yes _____ No
If yes, please describe.
10. What is the date that the organization claiming the exemption acquired the property?
11. What was the price? _____
12. Please furnish the name, address, and phone number of a representative of the organization mentioned in Answer #1 who can be contacted for further information.
- Name _____
- Relationship for Organization _____
- Address _____
- Phone Number _____
13. Please list the names, addresses, and phone numbers of all current officers and members of the Board of Directors.
14. Please state the dates of the two prior board meetings and who attended.
15. How many officers, directors, and employees does the organization employ that receive salaries?

16. Please indicate all sources of funding for your organization and the percentage each source contributes to the total.

a. Does your organization solicit any funds from the general public over the phone?
_____ Yes _____ No

17. If you are seeking an exemption as a charitable, benevolent, educational, public health, or youth organization ...

a. Please describe the exact type of services that you provide.

b. Please describe the population or group that you serve.

c. Please describe how the recipients of your services are selected.

d. Do you discriminate on the basis of color, race, sex, religion, creed, age, national origin, or marital status in providing your services?

_____ Yes _____ No

If yes, please explain.

e. Do you charge a fee for your services?

_____ Yes _____ No

If yes, please explain how the fees are determined.

f. Please attach a copy of your policy as to who is eligible to receive your services and on what terms.

IMPORTANT – Please sign this application on the line provided and return it to our office with the following documents of the organization:

1. Copy of Articles of Incorporation
2. Copy of By-Laws
3. Copy of instrument by which property was acquired (Warranty Deed, Quit Claim Deed, Land Contract, or Bill of Sale)
4. Copy of any pamphlet, other information, or literature describing the functions of the organization
5. Copy of previous 3 years of Income Tax filings including 990 forms

I hereby swear that the above information is true and complete.

Applicant's Name

Applicant's Signature

Title

.....
FOR OFFICE USE ONLY

MEETS LEGAL REQUIREMENTS
EXEMPTION QUALIFIES UNDER SECTION _____
REASON: _____

DOES NOT MEET LEGAL REQUIREMENTS
REASON: _____

BY

DATE

**Germfask Township
Schoolcraft County
PA 660 Assessing Policy 24-3
Adopted: 12/9/24**

**PA 660 Assessing Policy 24-3
Annual Personal Property Canvas MCL 211.10g (1) (h) (iv)**

**Germfask Township
Annual Personal Property Canvas Statement**

Germfask Township conducts a Personal Property Canvas annually during the month of December in order to determine the status of the property on Tax Day which is December 31st.

The General Property Tax Act defines "Tax Day" as December 31 of the immediately preceding year and states that the taxable status of persons and of real and personal property for a tax year shall be determined as of that day.

The procedure is to print a Personal Property Canvas Report from the BS&A system, verifying the report by driving the township to determine if businesses previously on the assessment roll currently exists or to add newly discovered businesses to the assessment roll.

Following the Personal Property Canvas, the assessing office will remove or add to the BS&A system any changes in preparation to the mailings of the Personal Property Statement L-4175 (MI Dept Treasury form 632) along with a Small Business Property Tax Exemption claim under MCL 211.9o (MI Dept of Treasury Form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties would be those who have previously filed 5076 forms claiming less than \$80,000 TCV and are no longer required to file forms 632 or 5076 forms. The deadline for filing the above stated forms and the EMPP form 5278 with the assessing office is February 20th of each tax year.

Persons or entities who either own or possess accessible personal property on tax day, or who have received a personal property statement, Form L-4175 (Treasury Form 632), from the township assessor, must complete and deliver the personal property statement to the assessor by February 20 of the tax year. If February 20 is a Saturday, Sunday, or legal holiday, this form must be filed by the next day, that is not a Saturday, Sunday or legal holiday of that year. This also pertains to the filing of Form 5076 and EMPP form 5278.

The goals of the yearly personal property canvas are:

- 1: To verify that the information reported in the personal property schedule is accurate and that the appraisal and assessment on the account are correct.
- 2: To update assessment rolls for errors and omissions so that future periods will reflect proper amounts.
- 3: To identify new businesses and also check for businesses that may have closed.
- 4: To aid property owners in understanding, reporting and filing requirements.
- 5: To help create equity in taxation by assuring that everyone pays their fair share.

Policy adopted by Germfask Township Board on 12/9/24

Signed 
Germfask Township Clerk

Germfask Township
Personal Property Canvas Statement

Germfask Township conducts a Personal Property Canvas annually to ensure all new businesses are accounted for within the township. The annual review is conducted in the fall before personal property statements are mailed, and any new businesses are added to the assessor's software system and a prepared personal property statement will be mailed to them.

The goals of the yearly personal property canvas are:

- 1: To verify that the information reported in the personal property schedule is accurate and that the appraisal and assessment on the account are correct.
- 2: To update assessment rolls for errors and omissions so that future periods will reflect proper amounts.
- 3: To identify new businesses and also check for businesses that may have closed.
- 4: To aid property owners in understanding, reporting and filing requirements.
- 5: To help create equity in taxation by assuring that everyone pays their fair share.

Janet Maki

Janet Maki, MAAO, PPE
Germfask Township
Dated 12-01-2024

Germfask Township Poverty Ordinance

Adopted 3-13-23

Poverty Exemption — MCL 211.7u — Documentation Checklist

It is highly advised that those applying for the poverty exemption attend the Board of Review meeting to answer any questions and provide additional documentation if requested. Applications may be submitted to the March, July, or December Board of Review.

Please initial next to the documentation you have attached with your exemption request.

Required Documents:

- ☐ Form 5737 – Application for MCL 211.7u Poverty Exemption
- ☐ Form 5739 – Affirmation of Ownership and Occupancy to Remain Exempt for Reason of Poverty
- ☐ Proof of Income (for each member of the household)
- ☐ Current and prior year income tax returns, **OR**
- ☐ Form 5739 (if not required to file taxes), **PLUS**
- ☐ Current paystubs
- ☐ Current award letter for public assistance, VA benefits, SSDI, etc...
- ☐ Scholarship/Grant award letters
- ☐ Rent receipts (for this or other property)
- ☐ Land contract payment receipts (for this or other property)
- ☐ Self-employment balance sheet (receipts and expenses)
- ☐ Miscellaneous income (yard sales, consignments, gifts from others)
- ☐ Asset List (off road vehicles, recreational vehicles, boats, trailers, campers, fine art, etc...
- ☐ Bank Statements (checking, savings, CD's etc, current and last 12 months)
- ☐ Appraised/Blue book value of assets
- ☐ Other proof of income or hardship -applications for assistance from community action agency (CAA) or other charitable organization to pay utilities, food assistance, etc...
- ☐ Proof of ownership and/or occupancy of the residence for which you are requesting exemption.
- ☐ Documentation of any pending appeals for state or federal assistance.

2023 Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the principal residence of a person who, in the judgment of the supervisor (chief assessing officer) and board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under the General Property Tax Act; and

WHEREAS, the governing body of the local assessing unit is required to determine and make available to the public the policy and guidelines used in determining eligibility for exemption by reason of poverty, including, but not limited to, the specific income and asset levels of the claimant and total household income and assets;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that the Town of Germfask, Schoolcraft County, adopts the following guidelines for the board of review to implement:

To be eligible for exemption under this section, a person must do all of the following on an annual basis, after January 1 but before the last day of the board of review in December.

- 1) Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing Form 5739
— Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty (prescribed by the state tax commission) with the local assessing unit.
- 2) File a claim with the board of review on Form 5737 —Application for MCL 211.7u Poverty Exemption (prescribed by the state tax commission). This form must be completed in full and shall be accompanied by:
 - a) Most recently filed federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns. Income tax returns must have been filed in the immediately preceding year or in the current year.
 - b) If federal and state income tax returns are not required for a person residing in the principal residence in the tax year in which the exemption is claimed or in the immediately preceding year, form 4988 —Poverty Exemption Affidavit (prescribed by the state tax commission) may be accepted in place of the federal or state income tax return.
 - c) If not submitting income tax returns filed in the current year, proof of current income in the form of paystubs or award letters including, but not limited to rent, employment, alimony, child support, social security, disability, unemployment, veteran's payments, supplemental social security income (SSI), student financial aid or grants available for housing, or any other type of public or private assistance for all persons residing in the principal residence.
 - d) Profit and loss statements for all self-employment or business ventures for all persons residing in the principal residence.
 - e) Copies of all bank and/or debit card statements for the immediately preceding 6 months for all persons residing in the principal residence.

- 3) Produce a valid driver license or other form of identification if requested by the board of review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested by the board of review.
- 5) **INCOME TEST.** Total household income from all sources must be below the federal poverty income guidelines as published in Michigan State Tax Commission annually. The guidelines for 2023 are:

# in Household	Income Limit for Federal Poverty Standard	Monthly Equivalent	Weekly Equivalent
1	\$ 13,590.00	\$ 1,132.50	\$ 261.35
2	\$ 18,310.00	\$ 1,525.83	\$ 352.12
3	\$ 23,030.00	\$ 1,919.17	\$ 442.88
4	\$ 27,750.00	\$ 2,312.50	\$ 533.65
5	\$ 32,470.00	\$ 2,705.83	\$ 624.42
6	\$ 37,190.00	\$ 3,099.17	\$ 715.19
7	\$ 41,910.00	\$ 3,492.50	\$ 805.96
8	\$ 46,630.00	\$ 3,885.83	\$ 896.73
For Each Additional Person	\$ 4,720.00	\$ 393.33	\$ 90.77

Total household income higher than these limits shall result in denial of the poverty exemption.

- 6) **ASSET TEST.** If the applicant passes the income test, the board of review shall also consider the household assets in determining eligibility for exemption. Household assets are an indication of funds available for payment of taxes either directly, through liquidation, or as equity to secure funds. Assets may include but are not limited to cash, checking and savings accounts, prepaid debit or gift cards, real estate, investment accounts, trusts accounts, pensions, stocks, automobiles, recreational vehicles, and any other potential source of equity or income. The asset guidelines adopted are as follows:
 - a) The board of review shall consider both liquid and non-liquid assets held by any member of the household.
 - b) The equity of the principal residence for which exemption is requested shall not be considered as an asset available for payment of the taxes; however, additional buildings and land in excess of the minimum required under local ordinance or state construction code for a residence, even if assessed and taxed on the same parcel, may be considered assets and a potential source of income or equity.
 - c) Each working member of the household shall be allowed one vehicle exempt from consideration; provided, however, that the equity in the vehicle (blue book value less secured loan balance) shall not be more than \$5,000.
 - d) Total liquid assets (cash, prepaid debit cards, checking and savings accounts, or any other asset easily converted into cash) of the property owner(s) residing in the principal residence must be below \$5,000 to qualify; the combined total equity value of all household assets must be below \$10,000 to qualify.

Household assets in excess of these limits shall result in denial of the poverty exemption.

7) **REDUCTION CALCULATION.** MCL211.7u(5) provides that if an applicant meets all eligibility requirements, the board of review shall grant the poverty exemption in full (100% reduction in taxable value) or in part (50% or 25% reduction). The following guidelines shall be used for determining the reduction in taxable value:

- a) 100% reduction (full exemption) if liquid assets of the property owner(s) residing in the principal residence are below \$2,500 and total household assets are below \$5,000.
- b) 50% reduction (partial exemption) if liquid assets of the owner(s) residing in the principal residence are between \$2,500 and \$3,750 or total household assets are between \$5,000 and \$7,500.
- c) 25% reduction (partial exemption) if liquid assets of the owner(s) residing in the principal residence are between \$3,750 and \$5,000 or total household assets are between \$7,500 and \$10,000.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and guidelines in granting or denying an exemption for poverty from collection of the 2023 property taxes.

These guidelines and the forms referenced shall be made available to the public at the office of the assessor and/or treasurer, and on any website maintained by the local assessing unit.

The poverty exemption ordinance is adopted with motion by Barker and support by Hogue.

Ayes: 5 Nays: 0

Adopted Date: 3-13-23

Certification:

Abby M. Burton

Abby M. Burton, Supervisor

Germfask Township Board of Supervisors

I, Sandra Glenn, Township Clerk in and for the Township of Germfask, County of Schoolcraft, State of Michigan, hereby certify the above is a true copy of the Resolution adopted by the Township Board at a duly noticed meeting of the Germfask Township Board of Supervisors held on March 13, 2023.

S. Glenn
Sandra Glenn, Clerk
Germfask Township Board of Supervisors
Schoolcraft County, Michigan

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, 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 application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name		Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents
Property Address of Principal Residence		City	State ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit	

PART 2: REAL ESTATE INFORMATION

List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Code Number		Name of Mortgage Company	
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence	
Property Description			

PART 3: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.		Amount of Income Earned from other Property	
1	Property Address	City	State ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid Amount of Taxes Paid
2	Property Address	City	State ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer

Address of Employer

City

State

ZIP Code

Contact Person

Employer Telephone Number

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings 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, for all persons residing at the property.

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

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: 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	Year	Monthly Payment	Balance Owed

Continue on Page 3

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

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

PART 11: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
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Lansing MI 48909

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