



ALL INFORMATION DISCLOSED WILL REMAIN STRICTLY
CONFIDENTIAL.

MONTROSE TOWNSHIP 2023 POVERTY EXEMPTION APPLICATION

PA 253 allows Board of Review to grant either a 100%, 50% or 25% reduction in taxable value. 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, accompanied by federal and state income tax returns, complete with W-2's for all persons residing in the homestead, in the immediately preceding year or in the current year. **For all persons residing in the homestead that are not required to file federal and state income tax returns, the law now allows for the filing of an affidavit (Form 4988 attached) attesting that a taxpayer does not file income tax returns.**

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

6) Complete the attached application along with Form 5739 (Affirmation of Ownership and Occupancy) 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

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.

Income Standards. The following are the Poverty guidelines as of 11/15/2022 for use in setting poverty exemption guidelines for 2023 assessments.

Size of Family Unit	Poverty Guidelines
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person, add	\$4,720

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

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)	

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
--------------	-----------	------

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
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

Montrose Township Poverty Exemption Household Income/Expense and Asset Worksheet

MONTHLY EXPENSES:	Monthly Payment	Outstanding Balance
Home Mortgage	\$	\$
Home Improvement Loans	\$	\$
Electric	\$	\$
Heating	\$	\$
Other Utilities	\$	\$
	\$	\$
	\$	\$
	\$	\$
Car Payment(s)	\$	\$
Vehicle 1	\$	\$
Vehicle2	\$	\$
List all other monthly expenses, Credit Cards, Medical Bills, or any other payments		
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Monthly Expenses	\$	\$

MONTHLY INCOME:		
<small>Income includes money, wages and salaries before any deductions, net receipts from self employment after deductions for business expenses, regular payments from social security, railroad retirement, unemployment, workers compensation, veterans payments, other public assistance, alimony, child support, military family allotments, private pensions, government pensions, regular insurance or annuity payments, scholarships, grants, dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.</small>		
Name of Recipient	Source of Income	Amount Received Monthly
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
Total Monthly Income		\$

See back to list all personal assets

ASSETS:		True Cash Value of Asset
List Bank Accounts, Retirement Savings, Stock Accounts, etc.		
Checking		\$
Savings		\$
Credit Union		\$
Stock Accounts		\$
Other Assets		
Gifts, Loans, Lump-sum Inheritances		\$
One-time Insurance Payments		\$
Tax Refunds		\$
List vehicles, boats, campers, and all other recreational vehicles, etc.		
		\$
		\$
		\$
		\$
		\$
		\$
		\$
List all Real Estate other than your Primary Residence.		
		\$
		\$
		\$
		\$

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date