

TOWNSHIP OF ALMONT

RESOLUTION REGARDING PROPERTY TAX POVERTY EXEMPTIONS - 2020 for 2021

WHEREAS, Public Act 390 of the Michigan Public Acts of 1994 authorizes the Township Board of Review to grant poverty exemptions or partial exemptions in appropriate Circumstances; and

Boards of Review

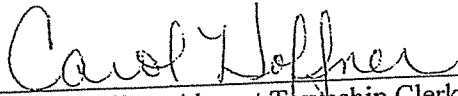
WHEREAS, the Almont Township Board wishes to establish a uniform and fair policy for the consideration of such requests;

THEREFORE BE IT RESOLVED, that the Almont Township Board hereby adopts the following policy to be utilized by the Board of Review in deciding poverty exemption requests:

1. All requests for poverty exemptions or partial exemptions shall be applied for in writing on forms provided by the Township. No request shall be considered unless all required information is properly filled out and presented to the Township. The Board of Review shall require documentation to prove claims made on an application.
2. An application for a poverty exemption or partial exemption from property taxes shall be filed after January 1 and prior to the last day of the Board of Review meetings in December. Any exemption or reduction shall be granted only for the year in which application is made.
3. Poverty exemptions or partial exemptions shall only be considered for homestead property or qualified agricultural property. No other types of property shall be eligible for consideration.
4. An exemption or partial exemption due to poverty shall not be granted unless the total household income of all members of the household is less than the current year Federal Poverty Income Standards for a household of equivalent size.
5. A poverty exemption shall not be granted for any household whose members have a total net worth in excess of 25% of Poverty Income level above and beyond the value of the home and one vehicle.
6. In granting a property tax exemption for poverty reasons, the Board of Review shall have the power to grant an exemption for the entire tax assessment or for a portion of the assessment.

MOVED BY HOFFNER, SUPPORTED BY STREETER TO ADOPT RESOLUTION AS PRESENTED. ROLL CALL VOTE: HOFFNER-YES, GROESBECK-YES, KUDSIN-YES, STREETER-YES, HOFFA-YES, BOWMAN-YES. RESOLUTION ADOPTED.

The undersigned Clerk of the Township of Almont hereby certifies that this Resolution was duly adopted by the Almont Township Board at a meeting held on the 13th day of January, 2020.


Carol Hoffner-Almont Township Clerk

ATTACHMENT B

Township of Almont

POVERTY GUIDELINE FOR 2020 ASSESSMENTS

The following are the Federal Poverty Income Standards which the United States Office of Management and Budget recommends that federal departments and agencies use.

The standards are actually compiled and published by the Bureau of the Census which refers to them as "Poverty Thresholds".

FEDERAL POVERTY GUIDELINES FOR 2020 ASSESSMENTS

The following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2020 assessments.

SIZE OF FAMILY UNIT	POVERTY GUIDELINES
1.....	\$12,490.00
2.....	\$16,910.00
3.....	\$21,330.00
4.....	\$25,750.00
5.....	\$30,170.00
6.....	\$34,590.00
7.....	\$39,010.00
8.....	\$43,430.00

For each additional person add.....\$ 4,420.00

Note: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available.

Note: P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

ALMONT TOWNSHIP
BOARD OF REVIEW

819 N. Main St. Almont, Mi. 48003
Phone: (810)-798-8521 Fax. (810)-798-7097

Dear Hardship/ poverty exemption applicant;

In an effort to make a fair and responsible decision the Almont Township Board of Review is requesting the following information be supplied along with your attendance at the meeting at the township hall to decide your application.

1. Copy of your most recent filed federal income tax return or a signed waiver that you did not file. (Blank waivers available at township hall).
2. Any and all bank statements. (savings, checking, other)
3. Copies of current year tax bills, (if available).
4. All assets listed from excerpt of State Tax Commission Bulletin 5 of 2012. (excerpt attached)
5. All income listed from excerpt of State Tax Commission Bulletin 5 of 2012. (excerpt attached)

If you cannot attend the meeting please submit as much information as possible.

Almont Township Board of Review

Based upon the assets listed on a poverty exemption application, the Board of Review may grant the application a 0% to 100% exemption. This does not preclude the local governing body with from allowing an applicant to own other things, in addition to the house and still receive a poverty exemption. Possible examples include:

- Additional vehicles
- More land than a minimum "footprint" for the home
- Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATV's etc.)
- Bank account(s) up to a specified amount

A local governing unit, however, may require an applicant to list all of his/her assets to apply for a poverty exemption. Below are some examples of assets the local governing may choose to ask an applicant to list. (This is not an exhaustive list).

- A second home
- Land
- Vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV's
- Buildings other than the residence
- Jewelry
- Antiques
- Artworks
- Equipment
- Other personal property of value
- Bank accounts over a specified amount
- Stocks
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property.
- Withdrawals of bank deposits and borrowed money.
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefits programs such a Medicare, Medicaid, food stamps, and school lunches.

The income guidelines shall include, but are not limited to, the specific income for the person claiming the exemption, and should also include anyone else who is living at the claimant's household. According to the U.S Census Bureau, "income" includes:

- Money, wages, and salaries before any deductions.
- Net receipts from non-farm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)
- Net receipts from farm self-employment. (the same provisions as above for self-employment.)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments,
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

For example, it is possible that a claimant might meet the income test for the poverty exemption for all the persons living at the claimant's household but the claimant does not meet the asset level test of the entire household or some additional test adopted by the local governing body. In this situation the claimant would not qualify for the poverty exemption even though the income level for the entire household test was met.

POVERTY EXEMPTION APPLICATION

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 city assessor and 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 per MCL 211.7u(1).

In order 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.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	

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 BOR meeting.

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

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

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA'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)

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.

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

LIFE INSURANCE: List all policies held by all household members.

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

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

LIST ALL PERSONS LIVING IN HOUSEHOLD:

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

PERSONAL DEBTS:

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

MONTHLY EXPENSES:

Utilities _____ Food _____ Phone _____
 Clothing _____ Heat _____ Car Expense _____
 Other (specify) _____

OTHER ASSETS: List all other assets and their values that are owned or controlled by you. (For example, boats, livestock, antiques, etc.).

TYPE OF ASSET	VALUE	INCOME DERIVED FROM ASSETS	OWNER

NOTICE: A copy of your latest federal income tax return, state income tax return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040CR 1,2,3 or 4) must be attached as proof of income for each person residing in your home.

If you are on medical leave or disability please provide a copy of the letter from the doctors concerning your condition.

STATE OF MICHIGAN)
COUNTY OF LAPEER)

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 stated herein.

Applicant's Signature

Subscribed and sworn this _____ day of _____,

Signature of Township official or Notary Public

****BOARD OF REVIEW DECISIONS MAY BE APPEALED TO THE MICHIGAN TAX TRIBUNAL.**

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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

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: 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 must be provided at time of application.

FOR BOARD OF REVIEW USE ONLY

Disposition by Board of Review

Date: _____

- Denied
- Reduce to _____

Board of Review

Supervisor/Assessor

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 the address below.

Board of Review
 c/o Supervisor or Assessor
 Almont Township
 819 N Main St
 Almont, MI 48003

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE 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