

Mancelona Township Board Resolution
Adopt Poverty Exemption Income Guidelines and Asset Test
Resolution 09-01

WHEREAS, the homestead of persons who, in the judgment of the 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 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 Mancelona Township, Antrim County, adopts the following guidelines for the 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.
- 2) File a claim with the supervisor or board of review, 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 United States Office of Management and Budget.
- 6) Meet additional eligibility requirements as determined by the township board, including: Less than \$10,000 in assets excluding one car, the homestead and any tools/equipment related to ones employment but to include a second home, land, vehicles, recreational vehicles, equipment, bank accounts, stocks, IRA's, gifts, alimony, child support, food or housing in lieu of wages, food stamps, school lunches and similar asset items.

**BOARD OF REVIEW
DECLARATION OF POVERTY & REQUEST FOR TAX RELIEF PETITION**

Property ID Number: _____ Current SEV: _____
Current Taxable Value _____
Property Address: _____

APPLICANT INFORMATION

IMPORTANT: It is necessary that you fill out this petition as carefully as you can. All questions must be answered.

Please submit copies of : 1) contracts, 2)mortgage receipts, 3)tax receipts, 4)bank books, etc.

NOTE: Any person making a false petition for the purpose of exemption from taxation shall be guilty of the crime of perjury, and shall be punished accordingly.

I (We) hereby appeal to the Board of Review for a reduction of taxable valuation because of inability to contribute fully toward the public chargers by reason of POVERTY.

Name of Owner & Co-Owners: _____
Street Address: _____
City, State, Zip: _____ Phone Number: _____

Did you or a co-owner apply for a Michigan Homestead Property Tax Credit? Yes ___ No ___
If YES, did you receive a refund or tax credit? ___refund ___credit How Much\$ _____
If NO, why not: _____

Owners:

Social Security # _____

Age as of Dec. 31st: _____

Are you blind? _____ YES _____ NO

Are you paraplegic, hemiplegic or quadriplegic? _____ YES _____ NO

Are you totally and permanently disabled as defined under Social Security Guidelines 42 USC 416?
_____ YES _____ NO

Are you a Veteran with service connected disability? _____ YES _____ NO

If YES, what % of disability? _____ %

Are you a surviving spouse of a Veteran with a service-connected disability? _____ YES _____ NO If
YES, what % of disability? _____ %

Are you a surviving spouse of a veteran deceased in service? _____ YES _____ NO

Are you a veteran of wars before WWI, pensioned veteran, their surviving spouses, or active
military? _____ YES _____ NO

Are you a surviving spouse of a non-disabled or non-pensioned veteran of the Korean War, WW2, or
WWI? _____ YES _____ NO

Co-owners:

Social Security # _____

Age as of Dec. 31st: _____

Are you blind? _____ YES _____ NO

Are you paraplegic, hemiplegic or quadriplegic? _____ YES _____ NO

Are you totally and permanently disabled as defined under Social Security Guidelines 42 USC 416?
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Are you a surviving spouse of a Veteran with a service-connected disability? _____ YES _____ NO If
YES, what % of disability? _____%

Are you a surviving spouse of a veteran deceased in service? _____ YES _____ NO

Are you a veteran of wars before WWI, pensioned veteran, their surviving spouses, or active
military? _____ YES _____ NO

Are you a surviving spouse of a non-disabled or non-pensioned veteran of the Korean War, WW2, or
WWI? _____ YES _____ NO

Has an affidavit for Homestead exemption from some school taxes been filed for this property?
_____ YES _____ NO. If YES, what percent (%) exemption was granted? _____%

SUBSTANTIAL & COMPELLING REASONS

In the space below list any substantial and compelling reasons you feel the Board should consider
during the evaluation of this petition.

GENERAL INFORMATION

Check one: ___ Married ___ Single ___ Divorced ___ Widow ___ Widower ___ Separated

How long have you been a resident of this township? _____ years

What year did you purchase this property? _____

Purchase Price? _____ Down Payment \$ _____ Interest Rate _____%

Total unpaid balance of mortgage as of 12/31/____ \$ _____

Mortgage or Contract Holder: _____

Taxes: Delinquent years _____ Delinquent Amount \$ _____

List all persons living in the household (including yourself):

Last Name	First Name	Age	Relationship	Employment

INCOME & ASSETS

SECTION A: Schedule of Family Income

DO NOT INCLUDE THE FOLLOWING:

1. Money received from the sale of property such as stocks, bonds, a house, or a car unless a person is in the business of selling such property.
2. Withdrawals of bank deposits and borrowed money.
3. Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments.
4. Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
5. Federal non-cash benefit programs such as Medicare, Medicaid, food stamps, school lunches.

INCLUDE INCOME OF ALL PERSONS RESIDING IN THE HOME:

1. Salaries, wages, tips & other employee compensation (include strike, sick & sub pay)	\$
2. All dividends & interest (including US, state & municipal bond interest)	\$
3. Net rent, royalty, business, gambling or lottery income	
4. Annuity & pension benefits: Name of Payer _____	
5. Net farm income	
6. All Capital gains less capital losses	
7. Alimony & other taxable income; Describe _____	
8. Other adjusted income	
9. Social Security, supplemental income (SSI) or railroad retirement benefits	
10. Unemployment compensation & trade readjustment allowance (TRA) benefits	
11. Child Support, Military Family Allotments	
12. College or university scholarships, grants, fellowships and asst. fellowships	
13. Other non-taxable income; Describe _____	
14. Worker's compensation, veteran's disability compensation & pension benefits	
15. ADC, GA or Emergency Assistance benefits	
16. All other public assistance payments (food stamps, fuel assistance, etc.) Describe _____	
17. SUBTOTAL (add lines 1 through 16)	
18. Insurance premiums you paid for medical care for yourself and family	

19. TOTAL HOUSEHOLD INCOME (subtract line 18 from line 17)	

SECTION B: Investments

On spaces below, list all stocks, bonds, mortgages, land contracts, annuities, US Savings Bonds or any other investments you, the co-owner or any member of your household has.

Description of Investment	Present Value	Income Earned Last Year
	\$	\$

SECTION C: Real Estate

In the spaces below, list all property owned in full or in part by you, the co-owner or any member of your household (houses, land, cottages, garages, stores, etc.). Do not list the property this application is being applied for.

Address of Property	Owner	Market Value	Taxes	Income
		\$	\$	\$

SECTION D: Life Insurance Policies

In the spaces below, list all the insurance policies held by you the co-owner, or any member of the household.

Insured	Amount of Policy	Amount Paid Monthly	Cash Value of Policy	Name of Beneficiary	Relationship To Insured
	\$	\$	\$		

SECTION E: Motor Vehicles

In the spaces below, list all automobiles, motorcycles, trucks, off-the-road vehicles, etc. owned by you, the co-owner or any member of the household.

Make & Model	Year	License Number	Monthly Payment	Balance Owed
			\$	\$

SECTION F: All Other Assets

In the spaces below, list all other assets and their values that are owned or controlled by you, the co-owner or any member of the household. (For example, boats, coin collections, antiques, jewelry, silver, etc.).

Type of Asset	Value	Owner
	\$	

EXPENSES

SECTION A: Debts

In the spaces below, list all outstanding debts that you, the co-owner, or any member of the household may have. Include mortgages, home improvement loans, chattel mortgages, finance company loans, personal loans, credit cards, automobile loans, etc. Do not include the mortgage payments for the property being applied for.

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

SECTION B: Subsistence Costs

In the spaces below, list the actual monthly household costs where available and estimate the others as closely as possible. You may be asked to verify your estimates with copies of bills and receipts.

1. Land Contract or Mortgage payment for homestead only
Does this include an escrow amount for tax purposes ___YES
___NO \$ _____
2. Gas or Fuel Oil
Did you receive a State of Michigan Home Heating Credit ___Yes
___NO. If YES, how much \$ _____ \$ _____
3. Electricity \$ _____
4. Water, Sewer, Garbage \$ _____
5. Food (exclude liquor, cigarettes, pet food, pop, etc.) \$ _____
6. Doctors & Medicine
Do you have medical insurance? ___YES ___NO If YES,
Who_____. Please be ready to
Provide a copy of your policy if so requested.
Did you receive a State of Michigan Senior Citizen Prescription
Drug Claim Credit? ___YES ___NO.
If YES, how much? \$ _____
7. Homeowner's Insurance \$ _____
8. TOTAL SUBSISTENCE HOUSEHOLD EXPENSES \$ _____
9. TOTAL HOUSEHOLD CREDITS \$ _____
10. NET TOTAL SUBSISTENCE HOUSEHOLD EXPENSES
(line 8 minus line 9) \$ _____

ADDITIONAL INFORMATION

With this petition you will need to submit last year's copies of the following documents for yourself, the co-owner, and every member of the household.

1. Federal Income Tax Return – 1040 or 1040A and any schedules
2. All W-2 and 1099 forms
3. Homestead Property Tax Credit Claim MI-1040CR
4. Social Security Benefit Statement Form SSA-1099
5. ADC Statement
6. Statement from Friend of the Court
7. Six (6) Months worth of Bank Statements or IRA's

NOTE: DO NOT SIGN THIS PETITION UNTIL WITNESSED BY THE ASSESSOR, BOARD OF REVIEW MEMBER, OR NOTARY.

I (We), _____, being duly sworn, depose and state under the penalties for perjury, that the information contained in this petition and my (our) financial condition as above stated is true and correct and to the best of my (our) knowledge and belief.

I, the Co-Owner, or any member of the household has no money, income or assets other than herein mentioned.

I (We) hereby grant permission and authorize the Mancelona Township Board of Review to obtain and utilize whatever documentation and/or information necessary including but not limited to the review of income tax files, to process this petition.

Signature of Applicant

Signature of Co-Owner

Subscribed and sworn this _____ day of _____, 2____.

Assessor, Board of Review Member, or Notary

