

POVERTY EXEMPTION STANDARDS

Pursuant to MCL 211. 7u, applicant shall do all of the following, annually, for each year a poverty exemption is being sought:

1. Applicant must obtain the proper applications from the Assessor's Office. Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for assistance. All applicants, if approved by the Board of Review, pay based on an assessment which will produce a property tax liability equal to 3.5% of the gross household income as defined by the Michigan Homestead Property Tax Credit Claim Form, MI-1040 CR.

The effect of the property tax rebate feature of the Michigan Income Tax will be applied when making the calculation whether or not the current year's MI-1040 CR was filed.

2. Applicants will not be eligible for consideration if they do not meet the Federal Poverty Income Guidelines as adjusted annually.
3. The applicant must meet both parts of the following asset test:
 - A. The proposed current State Equalized Value of the property shall not be greater than \$35,000.
 - B. All assets shall not exceed \$10,000. An applicant's home and automobile shall be excluded from consideration of an asset.
4. Applicants must be owners of the property and reside therein.
 - A. Must produce a driver's license or other acceptable method of identification.
 - B. Must produce a deed, land contract or other evidence of ownership if requested by Assessor.
5. All applicants must fill out the application form in its entirety and return it, in person, to the Assessor's office except as noted in item 1.
 - A. The form must not be signed until it is returned.
 - B. Signing of application must be witnessed by a member of the Assessing Office Staff.
6. All applicants must submit last year's copies of the following:
 - A. Federal Income Tax Return (if applicable).
 - B. State Income Tax Return (if applicable).

- C. Homestead Property Tax Form MI-1040 CR (if filed).
7. Applications must be filed with the Assessor between January 1st and the December Board of Review.
 8. Applications may be reviewed by the Board without applicant being present, however, **the Board may request that an applicant be present to respond to any questions the Board or Assessor may have.**
 9. Applicants appearing before the Board will be administered an oath, as follows:

“Do you, _____, swear or affirm that evidence and testimony you will give in your own behalf before the Board of Review is the truth, the whole truth and nothing but the truth?”
 10. A successful applicant may be subject to personal investigation by the City. This is done to verify information submitted or statements made in regard to a poverty exemption claim.
 11. The Assessor may tape record and will keep minutes of all proceedings before the Board of Review, and all meetings will be held in compliance with the Open Meetings Act.

The Board of Review has been given jurisdiction over the granting of Poverty Property Tax Relief.

The Board of Review shall follow these guidelines in granting or denying an exemption unless the Board of Review determines that there are substantial and compelling reasons why there should be a deviation from this resolution and such compelling reasons are communicated in writing to the applicant and made part of the record.