

HARDSHIP / POVERTY EXEMPTION POLICY

The City of Gladwin establishes the following policy when the local Board of Review considers Hardship / Poverty Exemption Applications:

The following documentation must be submitted by the applicant to the local unit assessor and forwarded to the local unit Board of Review for their consideration:

- 1) Poverty / Hardship Exemption Applications shall be submitted on Michigan Department of Treasury Form 5737
- 2) Affirmation of Ownership, Michigan Department of Treasury Form 5739
- 3) Poverty Exemption Affidavit, Michigan Department of Treasury Form 4988. This applies to ALL occupants of the home.
- 4) The appropriate income tax filing (federal and /or state). This applies to ALL occupants of the home.
- 5) Any supporting documentation which is required of the Form 5737 or any other information which will substantiate the applicant's claim.

At the next Board of Review following receipt of the request, the Board of Review shall review and vote upon the application utilizing not only the above items but also the annual resolution adopted by the City Council which details yearly updated maximum applicant household income and asset levels. The Board cannot deviate from these income or asset levels established by the Council. The Board will determine if the applicant shall receive a 25%, 50% or 100% reduction if any, in taxable value. The Board of Review shall only consider appeals of property which is the applicant's principal residence.

Their action shall become part of the Board of Review minutes and their decision communicated to the applicant following the adjournment of the Board of Review. At that time, if a reduction in taxable value has been granted, the assessor shall correct the assessment roll to reflect the change, and the treasurer shall issue a corrected tax bill and / or refund to the property owner, if applicable.

Adopted by the Gladwin City Council this 6th day of December, 2021.