

HAMBURG TOWNSHIP POVERTY APPLICATION

Application must be submitted **no later than ONE DAY PRIOR** to the scheduled meeting date(s) of the Board of Review. The Board of Review meets in March, July and December. Please contact the Assessor's Office for the last date of submittal. 810-222-1163

In order for the Board of Review to review your application, **you MUST include the following:**

1. **FORM 5737 POVERTY APPLICATION:** Must be filled out in its entirety. If a section does not apply please indicated with NA or other comment. You cannot leave it blank.
2. Per MCL 211.7u(2)(b), **Federal and State Income Tax returns** for all persons residing in the principal residence must be included with the application including any property tax credit returns. The tax returns may be from the current or preceding tax year.

*If any person in the household is not required to file federal or state tax returns, the included affidavit, **form 4988**, must be completed by each person that **does not file taxes** (included with application)*

3. **FORM 5739** Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty.
4. **Proof of Income:** If you do not file a tax return, other documentation must be submitted, such as a copy of your Social Security Statement(s) and any other source of documentation of income you are currently receiving.

If you have any questions or need assistance please contact the Assessor's Office.

POVERTY EXEMPTION POLICY/PROCEDURES SECTION 211.7U MCL

P.A. 390 of 1994, which amended Section 7u of Act No. 206 of the Public Act of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as "poverty exemptions."

P.A. 253 of 2020 also amended Section 7u of Act No. 206 of the Public Act of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws and required the use of state prescribed forms and limited to certain percentages the exemption amount which could be granted.

- 1.) To be eligible for a poverty exemption in Hamburg Township
 - a. An applicant(s) must physically occupy and be the "sole" owner(s) of the property for which the exemption is requested.
 - b. The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence Exemption currently in effect.
 - c. The applicant or applicants must complete and timely file the Michigan Department of Treasury Form 5737, Application for MCL 211.7u Poverty Exemption. The application with all supporting documentation must be received by the township after January 1st but before the day prior to the last day of the March Board of Review session and the day prior to the July and December Board of Review sessions at which the property owner is requesting consideration.
 - d. The applicant must include with the application a copy of all documents required by Form 5737.
 - e. The applicant must include form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty
 - f. The applicant must supply a copy of a current driver's license or other form of identification
 - g. The applicant must provide proof of income
- 2.) The applicant's total household income, cannot exceed the poverty income figure, as reported by household size, in the "Federal Poverty Guidelines" updated annually in the Federal Register by the U.S. Department of Health and Human Services. The annual allowable income includes the income for all persons residing in the principal residence.
- 3.) The value of the applicant's total assets, excluding the property for which the exemption is requested and one automobile, but including all savings, retirement accounts, stocks, and bonds, and other

real estate, cannot exceed the Total Household Resources (THR). An ownership interest in any real estate other than the applicant's principal residence automatically disqualifies the applicant from consideration for a hardship under normal circumstance.

- 4.) Any reduction in the Taxable Value of a property is granted for one year only and must be applied for and reviewed annually based on the applicant's current situation.
- 5.) In reviewing the application and all supporting documentation, the Board of Review will consider income, assets and all other matters as permitted by statute.
- 6.) The board of Review will grant a 100% reduction in taxable value for the tax year in which the exemption is granted.
- 7.) To conform to the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2023

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$23,030 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$23,030. Following are the federal poverty Guidelines 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	\$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
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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

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

Poverty Exemption Worksheet

Applicants Name: _____ Address: _____

Year Applying: _____ Parcel #: _____

For Board of Review Use Only - Do Not Write Below This Line

		COMMENTS
1. Does the applicant appear as taxpayer of record of property?	Yes _____ No _____	
2. If not, has documentation been verified proving ownership?	Yes _____ No _____	
3. Are all areas on the application complete with either an answer or "N/A" (You must provide an answer for each section of the application or indicate N/A if not applicable)	Yes _____ No _____	
4. Are all pages of the application been submitted?	Yes _____ No _____	
5. Does the applicant reside at the property?	Yes _____ No _____	
6. Are copies of the Federal and State Income Tax Returns and Property Tax Credit Form(s) for the current or preceding tax year submitted for the applicant and all persons residing in the household?	Yes _____ No _____	
7. If not, is the Affidavit stating the person is not required to file income taxes completed and submitted?	Yes _____ No _____	
8. If there is a current mortgage on the property, if requested has the mortgage statement been provided? If not requested, indicate N/A	Yes _____ No _____	
9. Are copies of the most recent bank/investment statements been provided by the applicant?	Yes _____ No _____	
10. Has proof of income been provided by the applicant	Yes _____ No _____	

a. Taxable Value on the Roll	\$ _____	Taxable Value
b. Number of People in Household	_____	# In Household
c. Total Household Income	\$ _____	Total Household Income
d. Income Guidelines based on the number of people in household	\$ _____	Income guidelines based on # people
e. Total Assets	\$ _____	Total Assets (Savings, Invest, etc)
f. Does Applicant Meet All Income and Asset Guidelines as Established	YES <input type="checkbox"/> NO <input type="checkbox"/>	
g. If approved, the taxable value (line a) will become Zero or Exempt	\$ _____	Revised Taxable Value

Request for Reduction Approved	<input type="checkbox"/> Yes	
	<input type="checkbox"/> No	
		Reason for Denial:
		_____ Does Not Qualify Based on Guidelines
		_____ Application not Complete or Missing Information
		_____ Did not Provide Proper Documentation
		_____ Other: _____