

## CITY OF ESSEXVILLE POVERTY GUIDELINES FOR 2009 ASSESSMENTS

Persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute to the public charges are eligible for exemption in whole or part from taxation under Public Act 390, 1944 (MCL 211.7u).

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 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 driver's license or other ownership evidence of the property for which an exemption is requested.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. As follows:

<u>No. Of Persons Residing in Homestead</u>	<u>Poverty Threshold</u>
1 person	\$10,400
2 persons	14,000
3 persons	17,600
4 persons	21,200
5 persons	24,800
6 persons	28,400
7 persons	32,000
8 persons	35,600
for each additional person add	3,600

6. The application shall be filed after January 1, 2009 but before March 9, 2009.

## **INSTRUCTIONS FOR APPLICANT REQUESTING CONSIDERATION FOR A POVERTY EXEMPTION**

1. Applicants 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.
2. Applicants will not be eligible for consideration if they do not meet the Federal Poverty Guidelines.
3. Applicants must be owners of the property and reside therein.
  - A. Must produce a driver's license or other acceptable methods of identification.
  - B. Must produce a deed, land contract or other evidence of ownership if Assessor requests it.
4. Applicants must fill out application form in its entirety and return it, in person, to this office, except as noted in item 1 above.
  - A. Must not sign it until returned.
  - B. The Assessing Officer, Board of Review or Notary Public must witness the signature on the application.
5. All applicants must submit last year's copies of the following:
  - A. Federal Income Tax Return - 1040 or 1040A.
  - B. State Income Tax Return - MI-1040.
  - C. Homestead Property Tax Claim MI-1040CR.
6. Applications must be filed with the Assessor between January 1 and the second Monday in March.
7. The Board may review applications without the applicant being present. However, the Board may request that an applicant be physically present to respond to any questions the Board or Assessor may have. This means that you may be called to appear on short notice.
8. You may have to answer questions regarding your financial affairs, your health, and the status of people living in your home before the Board, at a meeting, which is open to and will be attended by the public at large.
9. Applicants appearing before the Board will be administered an oath, as follows:

"Do you \_\_\_\_\_ swear and 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, so help you.  
"Applicant responds, "I do" or "I will."
10. The Assessor must agree to the Board's decision as regards the disposition of all individual poverty claims or the decision is null and void.
11. Applicants will be evaluated based on:
  - A. Data submitted to the Board by petitioner.
  - B. Testimony taken from petitioner and information gathered from any source the Board might wish to use.
12. The Board will also consider all revenue and non-revenue producing assets owned by petitioner in its deliberations as to whether relief should be granted.
13. The Board may grant property tax relief based on poverty annually.
14. A successful applicant may be subject to personal investigation by the City. This would be done to verify information submitted or statements made to the Assessor or Board of Review in regard to their poverty tax exemption claim.

## Poverty Exemption Application

I \_\_\_\_\_, being the owner and resident of the property listed below, desire to apply for Tax Relief under Section 211.7u of the Michigan General Property Tax Act: (The real and personal property of persons who, in the judgment of the Assessor and Board of Review, by reason of poverty, are unable to contribute toward the public charges, exempt from taxation under this act).

### PROPERTY DESCRIPTION:

Property Tax Code Number: \_\_\_\_\_

Address: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

MARTIAL STATUS: Married\_\_\_ Single\_\_\_ Separated\_\_\_ Divorced\_\_\_ Widow\_\_\_ Widower \_\_\_

AGE OF APPLICANT: \_\_\_\_\_

Did you apply for Homestead Property Tax Credit on your Michigan Tax Return? \_\_\_\_\_

How much was your Property Tax Credit? \_\_\_\_\_

REAL ESTATE: Is home paid in full? \_\_\_\_\_

If not, what is the unpaid balance \$ \_\_\_\_\_

Name of Mortgage Company: \_\_\_\_\_

Monthly Payments \$ \_\_\_\_\_

How long have you lived at this address?: \_\_\_\_\_

Do you own, or are you buying any other property?: \_\_\_\_\_

If so, list below:

PROPERTY ADDRESS	PROPERTY IN THE NAME OF WHOM	ASSESSED VALUE	AMOUNT AND DATE OF LAST TAXES PAID

Income from property: \_\_\_\_\_

NAME OF EMPLOYER: \_\_\_\_\_

LIST ALL INCOME FROM: Salaries, Social Security, Rents, Pension, Unemployment Compensation, Disability, Government Pensions, Dividends, Workmen's Compensation, Union, Claims and Lawsuits, Alimony, Child Support or any other source.

SOURCE OF INCOME	AMOUNT MONTHLY

BANK ACCOUNTS AND SAVINGS: List all bank accounts owned by you or your spouse, also savings certificates, and cash in deposit box(es) on hand, or on deposit in banks or credit unions.

BANK/CREDIT UNION	AMOUNT	ACCOUNT NAME(S)	AMOUNT

STOCKS, BONDS, MORTGAGES, LAND CONTRACTS: List all stocks, bonds, mortgages, and land contracts owned by you or your spouse.

STOCK/BOND/ETC.	CURRENT VALUE	DIVIDENDS & INTEREST REC'D ANNUALLY

LIFE INSURANCE: List all policies held by you and all members of your household.

INSURED RELATIONSHIP	FACE AMT. OF POLICY	AMT. PAID MONTHLY	PAID IN FULL POLICIES	NAME OF BENEFICIARY	BENEFICIARY

**MOTOR VEHICLES IN HOUSEHOLD:**

1. Make \_\_\_\_\_ Year \_\_\_\_\_ Mo. Payment \$ \_\_\_\_\_ Balance \$ \_\_\_\_\_
2. Make \_\_\_\_\_ Year \_\_\_\_\_ Mo. Payment \$ \_\_\_\_\_ Balance \$ \_\_\_\_\_
3. Make \_\_\_\_\_ Year \_\_\_\_\_ Mo. Payment \$ \_\_\_\_\_ Balance \$ \_\_\_\_\_

List below all persons living with you:

LAST NAME, FIRST NAME	AGE	RELATIONSHIP	WORKING?	HOW MUCH CASH DO THEY CONTRIBUTE

**PERSONAL DEBTS: What do you owe?**

TO WHOM	FOR WHAT	DATE OF DEBT	ORIGINAL AMOUNT	MONTHLY PAYMENT	BALANCE

**OTHER DEBTS: List all other monthly obligations:**

TO WHOM	AMOUNT	TO WHOM	AMOUNT

ASSET LISTING: List all other assets owned or controlled by you and their value. For example: Boats, coin collection, art objects, antiques, silver, gold, etc.

TYPE OF ASSET	VALUE	OWNER

Is there any further information you desire to add?

NOTICE: Any willful misstatements of misrepresentations made on this form may constitute perjury which, under the law, is a felony punishable by fine or imprisonment.

NOTICE: A copy of your latest Federal Income Tax Return, State Income Tax Return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040 CR-1,2,3 or 4) must be attached as proof of income.

NOTE: **DO NOT SIGN** this form until witnessed by the Assessor, Board of Review, or Notary Public.

STATE OF MICHIGAN  
COUNTY OF BAY

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 that mentioned herein.

\_\_\_\_\_  
Petitioner's Signature

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Assessor, Member of the Board of Review or a Notary Public

This application must be returned, No later than the second Monday in March to the Board of Review at:

City of Essexville  
1107 Woodside Avenue  
Essexville, MI 48732

**FOR BOARD OF REVIEW USE ONLY**

Disposition by Board of Review

Date: \_\_\_\_\_

(    ) Denied

(    ) Reduce to: \$ \_\_\_\_\_

Board of Review

Assessor

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Daniel Harfst, Member

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David Swinson, Assessor

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Frank Lusher, Member

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Charles McMartin, Member