

CITY OF ESSEXVILLE

POVERTY GUIDELINES FOR 2017 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 principal residence 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 principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year. (Attached)
3. File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
4. Produce a valid driver's license or other evidence of ownership of the property for which an exemption is requested if requested.
5. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
6. Meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services, and adopted as follows:

Size of Family Unit	Poverty Guidelines
1	\$ 11,880
2	\$ 16,020
3	\$ 20,160
4	\$ 24,300
5	\$ 28,440
6	\$ 32,580
7	\$ 36,730
8	\$ 40,890
For each additional person	\$ 4,160

7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.