Garfield Township

Guidelines for Granting Poverty/Hardship Exemptions

In order to comply with the General Property Tax Act, P.A. 206 of 1893 as amended, Section 211.7u, which reads: “The real and personal property of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is exempt from taxation under this act,” the following policy for applicants requesting consideration for poverty exemptions will be followed:

1. Applicants must obtain the proper applications from the assessor’s office. Handicapped or in firmed applicants may call the assessor’s office to make necessary arrangements for assistance. The board will consider all revenue and non-revenue producing assets during its deliberation as to whether relief shall be granted.
2. Applicants will not be eligible for consideration if they do not meet the current federal Poverty Guidelines or if applicant’s household assets are in excess of $25,000 not including their primary residence.
3. All applicants must be owners of the property they reside therein. Only homestead property is eligible for a poverty/hardship exemption.
4. All applicants must fill out the application for in its entirety and return it, in person to the assessor’s office except as noted in Item 1 above.
5. All applications must be filed with the assessing office beginning February 1 and no later than the first day of the March Board of Review *(the Tuesday after the first Monday in March)* or 30 days prior to the July or December Corrections Board of Review *(the Tuesday following the Third Monday in July and the Tuesday following the second Monday in December).*
6. Applications may be reviewed by the Board of Review without the applicant being present. However, the Board of Review may request that any or all applicants be physically present to respond to any questions the Board of Review may have. This means that an applicant may be called to appear on short notice.
7. The applicants may have to answer questions regarding financial affairs, health, the status of people living in his/her home before the board, at a meeting which is open to the public at large.
8. All applicants will be evaluated based on:
	1. Data submitted to the board by petitioner.
	2. Testimony taken from petitioner and information gathered from any source the board may wish to use.

Garfield Township

Poverty Exemption Application

Property No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Property Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Owners Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Drivers License No.:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other I.D (if applicable)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Phone No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Balance due on mortgage/land contract on this property is: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and is held by (Name & address): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Copies attached of:**

\_\_\_\_\_\_1040/1040A \_\_\_\_\_\_\_\_ W2 Forms \_\_\_\_\_\_MI1040 CR-4 (general) \_\_\_\_\_\_\_ MI-1040 CR-1 (Senior) \_\_\_\_\_\_Homestead property tax claim

 **Monthly Income as follows:** **Total Household Assets:**

Employment: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Real Estate (value):\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Social Security: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Cash on hand:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pension: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Savings Acct:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Welfare Aid $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Stocks/bonds: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Rental Properties: $\_\_\_\_\_\_\_\_\_\_\_\_\_ Life Insurance:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Boarders: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Other Assets:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other Income: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Automobile: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Household Residents:**

 Name Age Relationship Employment Status

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Liabilities**

Type: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Garfield Township

Poverty Exemption Application

**Property Information**

 Real Property Parcel #:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Personal Property Parcel #:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Owner Information**

Name of Organization:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Contact Person:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mailing Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Indicate Under What State Statute You Are Claiming Exemption:**

\_\_\_\_\_ 211.7d \_\_\_\_\_211.7g \_\_\_\_\_\_211.7n \_\_\_\_\_\_\_211.7o

\_\_\_\_\_ 211.7p \_\_\_\_\_211.7r \_\_\_\_\_\_211.7s
\_\_\_\_\_\_\_\_\_Other (please specify) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Michigan Tax Tribunal Four Part Test: (Check all that apply)**

\_\_\_\_\_\_\_The real estate or personal property must be owned, occupied and used by the exemption claimant. Note: Tax day is December 31st each year.

\_\_\_\_\_\_\_The exemption claimant must be a library, charitable, educational, scientific, or religious institution.

\_\_\_\_\_\_\_ The exemption must be incorporated under the laws of the State of the State of Michigan or any other state in the United States.

\_\_\_\_\_\_\_The exemption exists only when the buildings and other property thereon are occupied by the claimant solely for the purpose for which it is incorporated.

**Attach Copies of the Following to this Form:**

1. Articles of incorporation
2. Organizations bylaws
3. Copy of deed or land contract showing ownership
4. Internal Revenue Service Code 501c(3) status
5. Internal Revenue Service Code 990, 990n, 990ez
6. Copy of any pamphlet, other information, or literature describing the functions of the organization
7. Copy of fee schedule
8. Copy of your policy as to who is eligible to receive your services and on what terms.

 **If you are not providing any of the above, you must include a letter explaining why.**

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Signature/Title Phone Date

Garfield Township

Poverty Exemption Application

**Approval Guidelines**

*Property owners* seeking exemption from property taxes should follow this procedure:

1. Fill out and submit the GarfieldTownship Exemption Application.
2. Submit any supporting documentation as indicated on the form.
3. Submit further supporting documentation, if necessary, as requested by the Assessor to clarify property owner’s eligibility for the exemption.

*The Assessor*, upon receiving a submission of the Garfield Township Exemption Application, should do the following procedure:

1. Review the form of accuracy and completion, and if necessary, contact the applicant to request further information.
2. Review the section of the Michigan General Property Tax Act under which the applicant is requesting exemption from the property taxes and verify that the applicant qualifies for the exemption. This may include reviewing all of the following:
	1. The Michigan General Property Tax Act
	2. Any bulletins or guidelines issued by the State Tax Commission
	3. Any applicable Michigan Tax Tribunal rulings or related court opinions.
3. If the Assessor determines the applicant qualifies for the exemption, the applicant should be notified in writing, and the property should be removed from the assessment roll for the appropriate year.
4. If the Assessor determines the applicant does NOT qualify for the exemption, the applicant should be notified in writing, including any applicable appeal procedures.

**Audit Guidelines**

*The Assessor*, should annually conduct the following: Review the record card and any related documents to determine if any changes have been made that would change the status of the exemption. If necessary, the Assessor can request additional information from the property owner to support the continued exempt status.

**Denial Guidelines**

*The Assessor,* upon receiving evidence that the property owner no longer qualifies for the exemption, should remove the exemption, notify the taxpayer and provide them with documentation of their appeal rights. The same procedure should be followed in the absence of supporting documentation from the property owner that the exemption should be continued.