

**Green Lake Township**

**Assessing Department**

**Poverty Exemption Guidelines and Policy for Applicants Requesting consideration for Poverty Exemption**

**Poverty Exemption Guidelines**

**&**

**Policy for Applicants Requesting Consideration for**

**Poverty Exemption**

1. GENERAL OVERVIEW

The Board of Review of Green Lake Township recognizes the need to have a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board of Review further recognizes that, pursuant to statute, as well as case law, they must adopt guidelines, approved by the Board of Trustees, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands these guidelines must be adhered to when reviewing hardship appeals. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification from the Board of Review or the Assessing Department.

1. BASIC FILING REQUIREMENTS

In order to be considered for exemption under ML 211.7u each applicant must:

1. Own and occupy the property as their principal residence for which the requested exemption is being made. This may include vacant, contiguous property as long as it is considered part of the principal homestead.
2. Complete and submit a Poverty Exemption Application on a form designated and supplied by the Township Assessing Department, returned to the Township Supervisor/Assessing Department or Board of Review
3. Submit income verification as required. This must include current Federal and State Income Tax Returns, State Homestead Property Tax Credit Forms, or any additional information requested by the Board of Review or the Assessing Department.
4. PROCESSING APPLICATIONS

Once a Poverty Exemption Application is completed and returned to the Assessor’s Office, it will be reviewed by the assessing staff. After review of the Poverty Exemption Application is completed, the application will be submitted to the Board of Review to be considered for tax relief. The Board of Review, in making their decision, may request additional data. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

1. INCOME GUIDELINES

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and shall be adhered to. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision.

1. ASSET GUIDELINES

As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit shall also include an asset level test. The value of all personal property, such as furniture, clothing, etc., shall not be considered when applying an asset test to determine qualifications for tax exemption. In order to be considered for tax exemption under MCL 211.7u, the value of all assets of the applicant shall not exceed current guidelines established by annual resolution by the Green Lake Township Board of Trustees. All asset information, as requested in the Poverty Exemption Application must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

1. SUMMARY

In conclusion, the Board of Review has been given exclusive statutory jurisdiction over granting of property tax relief due to financial hardship. The Board of Trustees and the Board of Review for Green Lake Township take this task seriously. The Board of Review may deny any appeal, regardless of income, if the financial hardship appears to be self-created by the actions of the person or persons making the application. The Board of Review can deviate from the adopted policy and guidelines only when there are “substantial and compelling reasons why there should be a deviation from the policy and guidelines.” The Board of Review reserves the right to modify these guidelines as necessary.