

POVERTY GUIDELINES

ELIGIBILITY REQUIREMENTS OF VIENNA TOWNSHIP, GENESEE COUNTY

Pursuant to Section 211.7u MCL the Vienna Township Board establishes the following procedures and criteria for the uniform application and determination of poverty exemptions:

- 1) To be eligible a person shall do **all** of the following on an annual basis:
 - a) Be an owner of and occupy as a homestead the property for which an exemption is requested.
 - b) File a claim with the assessor or board of review, accompanied by federal **and** state income tax returns for **all** persons residing in the home, **including** any property tax credit returns filed in the immediately preceding year or in the current year.
 - c) Produce a valid driver's license or other form of identification **if requested**.
 - d) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget or if higher, meet the poverty income standards as defined and determined by the Vienna Township Board.

<u>Federal Standards</u>			
1 person	\$11,770	5 person	\$28,410
2 person	\$15,930	6 person	\$32,570
3 person	\$20,090	7 person	\$36,730
4 person	\$24,250	8 person	\$40,890
For each additional person \$4,160			

- e) The application must be filed prior to the last day of the Board of Review.
 - f) Any additional eligibility requirements as determined by the Township Board.
2. The applicant's reported income shall be reviewed by the Assessing Officer and the Board of Review and adjustment may be made in the following manner:
 - a) Gross income and current tax amount shall be applied to a homestead property tax credit form.

b) Actual tax cost after homestead property tax credit is applied must meet the following standards as adopted by the Vienna Township Board

1 person	5% of gross income
2 person	5% of gross income
3 person	4% of gross income
4 person	4% of gross income
5 person	3% of gross income
6 person	3% of gross income

3. In order to qualify for the poverty exemption, the claimant must meet all of the established tests.
4. The Board of Review shall follow the established policy and guidelines in granting or denying an exemption unless the Board determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines; and the substantial and compelling reasons are communicated in writing to the claimant.
5. The granting of a poverty exemption may be "partial" or in total.

ADOPTED: March 17, 2014

REASON FOR REQUESTING EXEMPTION

NOTICE: A copy of the latest Federal Income Tax Return, State Income Tax Return and the Homestead Property Tax Credit claim for all persons residing in the homestead, must be attached as proof of income. A statement from the Department of Social Services reporting annual or monthly benefits is required if applicable.

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 mentioned herein.

Petitioner

FOR BOARD OF REVIEW USE

Disposition by Board of Review

Date: _____

Denied: _____ Approved: _____ Assessment reduced to _____

Taxable Value reduced to _____

Chairperson: _____ Second Member: _____ Third Member _____

A further appeal of the assessed value and/or tentative taxable value may be made to the Michigan Tax Tribunal, 1033 S. Washington Ave., P.O. Box 30232, Lansing, MI 48909. The final date for filing such an appeal is June 30th of the current year.

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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 APPLICATION

I, _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the township supervisor or city assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order 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.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

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 BOR 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:		

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any household member owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (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.

Source of Income	Monthly or Annual Income (indicate which)

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.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

LIFE INSURANCE: List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payment	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

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

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

PERSONAL DEBT: All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

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 (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

