

**2024**

**Poverty Exemption**

**PLEASE READ THE FOLLOWING  
INFORMATION COMPLETELY BEFORE  
FILLING OUT THE INFORMATION  
REQUIRED.**

**ALL FORMS MUST BE COMPLETELY  
FILLED OUT AND ALL REQUIRED  
CRITERIA MUST ACCOMPANY  
THE APPLICATION.**

## POVERTY GUIDELINES RESOLUTION

### RESOLUTION NUMBER 24-02

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the township board; and is required by P.A. 390 of 1994, and

**WHEREAS**, the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390, 1994 Genesee Township, Genesee County adopts the following guidelines for the supervisor and board of review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

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 supervisor, assessor, or 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) 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 deposits, saving accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the income standards as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of 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.
- 8) Any additional eligibility requirements as determined by the township board:

The following are the federal poverty guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

#### Federal Poverty Guidelines for 2024 Assessments

| Size of Family Unit    | Poverty Guidelines |
|------------------------|--------------------|
| 1                      | \$14,580           |
| 2                      | \$19,720           |
| 3                      | \$24,860           |
| 4                      | \$30,000           |
| 5                      | \$35,140           |
| 6                      | \$40,280           |
| 7                      | \$45,420           |
| 8                      | \$50,560           |
| Each additional person | \$ 5,140           |

- A 2% increase in the guidelines would result in a 75% reduction.
- A 3% increase in the guidelines would result in a 50% reduction.
- A 4% increase in the guidelines would result in a 25% reduction.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution offered by Sorenson supported by Duplanty

Upon roll call vote, the following voted

7 Yeas  
0 Nays  
\_\_\_\_ Absent

The Supervisor declared the resolution adopted.

Wayne G. Bates  
Wayne G. Bates, Clerk

2-13-2024  
Date

## Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

**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.

### PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

|   |                |   |                            |
|---|----------------|---|----------------------------|
| Petitioner's Name   |                | Daytime Phone Number                    |                            |
| Age of Petitioner   | Marital Status | Age of Spouse                           | Number of Legal Dependents |
| Property Address of Principal Residence                                     |                | City                                    | State ZIP Code             |
| <input type="checkbox"/> Check if applied for Homestead Property Tax Credit |                | Amount of Homestead Property Tax Credit |                            |

### PART 2: 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 Board of Review 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                       |                 |                                  |  |

### PART 3: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

|   |                  |   |  |
|---|------------------|---|--|
| <input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below. |                  | Amount of Income Earned from other Property |  |
| 1   | Property Address | City  | State ZIP Code                               |
|   | Name of Owner(s) | Assessed Value                              | Date of Last Taxes Paid Amount of Taxes Paid |
| 2   | Property Address | City  | State ZIP Code                               |
|   | Name of Owner(s) | Assessed Value                              | Date of Last Taxes Paid Amount of Taxes Paid |



**PART 4: EMPLOYMENT INFORMATION** — List your current employment information.

|                     |  |                           |       |
|---------------------|--|---------------------------|-------|
| Name of Employer    |  |                           |       |
| Address of Employer |  | City                      | State |
| Contact Person      |  | Employer Telephone Number |       |
| ZIP Code            |  |                           |       |

**PART 5: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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, for all persons residing at the property.

| Source of Income | Monthly or Annual Income<br>(Indicate which) |
|------------------|--|
|                  |  |
|                  |  |
|                  |  |
|                  |  |

**PART 6: 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, for all persons residing at the property.

| Name of Financial Institution<br>or Investments | Amount<br>on Deposit | Current<br>Interest Rate | Name on Account | Value of<br>Investment |
|---|----------------------|--------------------------|-----------------|------------------------|
|   |                      |                          |                 |                        |
|   |                      |                          |                 |                        |
|   |                      |                          |                 |                        |

**PART 7: LIFE INSURANCE** — List all policies held by all household members.

| Name of Insured | Amount of<br>Policy | Monthly<br>Payments | Policy Paid in<br>Full | Name of Beneficiary | Relationship to<br>Insured |
|-----------------|---------------------|---------------------|------------------------|---------------------|----------------------------|
|                 |                     |                     |                        |                     |                            |
|                 |                     |                     |                        |                     |                            |
|                 |                     |                     |                        |                     |                            |

**PART 8: 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 |
|------|------|-----------------|--------------|
|      |      |                 |              |
|      |      |                 |              |

**PART 9: HOUSEHOLD OCCUPANTS** — List all persons living in the household.

| First and Last Name | Age | Relationship to Applicant | Place of Employment | \$ Contribution to Family Income |
|---------------------|-----|---------------------------|---------------------|----------------------------------|
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |

**PART 10: PERSONAL DEBT** — List all personal debt for all household members.

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

**PART 11: 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 (type and amount) | Other (type and amount) | Other (type and amount)         |                  |
| Other (type and amount) | Other (type and amount) | Other (type and amount)         |                  |

Continue and sign on Page 4

**NOTICE:** Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

#### PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

#### PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

|              |           |      |
|--------------|-----------|------|
| Printed Name | Signature | Date |
|              |           |      |

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)



## **ASSET LEVEL TEST FOR POVERTY EXEMPTION FROM TAXATION**

### **1. DEFINITION OF ASSET**

An asset shall mean everything which can be made available for the payments of debt and shall include all items of any type and nature wherever located.

### **2. VALUE**

Value shall be defined as being the fair market value of the item, if such can be determined. If fair market value cannot be determined with a reasonable degree of certainty, the value shall be the purchase price of the item, unless such determination is totally unreasonable.

The value of the asset shall be reduced by any indebtedness owed against that asset.

### **3. DETERMINATION OF ASSETS**

All assets shall be considered whether in the name of the applicant solely, or in conjunction with any other person or entity. If the asset is in the name of any legal entity, but does not have the name of the applicant on the title, such shall be considered an asset of the applicant to the extent that the applicant has any substantial control of that entity or that asset.

The asset shall be considered solely that of the applicant's if the asset is in a trust that the applicant is the primary beneficiary of.

### **4. EXCLUSIONS**

The value of the homestead and personal property used in connection with the use and occupancy of the home and the primary vehicle of the applicant shall not be considered as an asset.

### **5. ELIGIBILITY**

Assets of the applicant shall not exceed a cumulative dollar value of \$25,000. The determination of granting any poverty exemption shall require that all assets of the applicant as well as all available sources of income or funds be considered. The applicant shall be required to meet the standards of the federal poverty income for the particular year as well as the standard for the poverty exemption of asset level. The meeting of one of the two standards shall not be deemed sufficient to qualify for such poverty exemption.