

Township of Chippewa

Mecosta County, Michigan

Petition No. _____

Parcel ID No. 5403-_____

2024

Application for Tax Exemption
(Poverty – MCL 211.7u)

THIS APPLICATION MUST BE COMPLETED CAREFULLY AND COMPLETELY. INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED. A COPY OF YOUR CURRENT YEAR FEDERAL AND MICHIGAN INCOME TAX RETURNS, WITH THE PROPERTY HOMESTEAD CREDIT FORM, **MUST** BE SUBMITTED IN ORDER TO BE REVIEWED FOR APPROVAL FOR THE PROPERTY TAX RELIEF.

All Petitions are subject to the Open Meeting Act, PA 267 of 1976.

Documentation must accompany all applications. Applications submitted without supporting documentation will not be accepted.

PLEASE READ THE FOLLOWING APPLICATION CAREFULLY

Public Act 290 of 1994, being Michigan Compiled Law MCL 211.7um as greatly modified the Hardship Exemption Procedure.

The following Poverty Exemption Guidelines and Application were approved for use as the local standard by the Township of Chippewa Board, Mecosta County on January 10, 2024.

2024 Poverty Exemption appeals will be heard by the Board of Review on:

MONDAY, MARCH 11, 2024

TUESDAY, MARCH 12, 2024

TUESDAY, JULY 16, 2024

TUESDAY DECEMBER 10, 2024

Petition Number: _____ Parcel Number: 5403-_____

CHIPPEWA TOWNSHIP

Mecosta County, Michigan

2024

Guideline and Application for Property Tax Poverty Exemption

Pursuant to Section 211.7u

Michigan Compiled Laws

To be considered for a poverty exemption, the following information must be submitted prior to deadlines established for the March or July or December Board of Review meetings:

1. A complete Application for Property Tax Poverty Exemption.
2. Current or previous year's Federal Income Tax Return (1040) and Michigan Income Tax Return (MI-1040) for all persons residing in the home for which exemption is sought. *
 - A Property Exemption Affidavit may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Previous year's Principle Residence Property Tax Credit Form (MI-1040-CR)
4. Valid driver's license or other form of identification, if requested.
5. Deed, land contract, or other evidence of ownership of the property for which the poverty exemption is sought, if requested.

If an application does not include copies of the above documents, it may be considered incomplete, therefore ineligible for a Poverty Exemption.

Appeals for Property Tax Poverty Exemptions may be submitted to the Board of Review in by mail.

Mailed appeals should be sent to **Chippewa Township PO Box 26 Chippewa Lake, MI 49320.**

Poverty Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: the principle residence of persons who, in the judgement of the board of review, by reason of poverty, are unable to contribute toward the public charges is exempt from taxation in whole or part from taxation under this act.

Please be aware that as an applicant for Poverty Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

CHIPPEWA TOWNSHIP

Mecosta County, Michigan

GUIDELINES FOR PROPERTY TAX POVERTY EXEMPTION REVIEW

1. GENERAL OVERVIEW

The Board of Review of Chippewa Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by the Township Board, 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, and reserves the right to make individual considerations within their authority, as they feel necessary. 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, Supervisor or Assessors Office.

2. BASIC FILING REQUIREMENTS

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

- A. Own and occupy the property for which an exemption is requested as a principle residence, as defined by law. This may include vacant, contiguous property as long as the property is considered part of the principle residence.
- B. Complete and submit to the Township Supervisor or Board of Review an Application for Property Tax Poverty Exemption per the following schedule:

March Board of Review: After January 1st but before the first day of the Board of Review

July Board of Review: After January 1st but before the third Monday in July

December Board of Review: After January 1st but before the second Monday in December.

- C. Provide federal and state income tax returns, W-2 or 1099 for all persons residing in the principle residence including any property tax credit returns. These income tax returns shall include those filed in the current year or in the immediately preceding year. A Property Exemption Affidavit (included with the application) may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year.
- D. *If you are not disabled, you must have applied for assistance from the State of Michigan "Family Independency Agency" and provide proof of denial or proof of assistance you are or expect to receive, if requested.*
- E. *If you are not disabled and do not have any medical documented work restrictions the following shall apply:*
 - A. *Be registered with Michigan Job Works and be willing to work at any job you are physically capable of doing*
 - and*
 - B. *Have been unemployed for the previous six calendar months.*
- F. *If you are disabled you must show you have applied for Social Security benefits or S.S.I. and Show proof of denial, pending action or income received or expects to receive.*

3. PROCESSING APPLICATIONS

Once an Application for Property Tax Poverty Exemption is submitted it will be reviewed for completeness, by the Township Supervisor or Treasurer. If an application is found to be incomplete, the applicant will be notified.

Completed applications may be presented for appeal to the Board of Review, in person by the applicant, during scheduled appeal hearings in March, July or December. Completed applications submitted by mail will also be considered by the Board of Review during scheduled appeal hearings.

The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

4. INCOME GUIDELINES

The income guidelines used by the Board of Review have been established in accordance with MCL 211.7u and shall be adhered to unless accompanied by special circumstances. 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. In general however, these guidelines shall assist the Board of Review in their decisions.

	2024 Federal Guidelines
Size of Family/ Household	Maximum Total Income
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
Additional Person	\$ 5,380

5. ASSET GUIDELINES

As required by MCL 211.7u, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. For the 2020 tax year, applicants must meet an asset test established by resolution, of the Chippewa Township Board, at a regular meeting held on January 6, 2021.

Of the different types of Valuations, The True Cash Value of the property for which the poverty exemption is requested shall be a consideration by the Board of Review when determining eligibility.

Assets include, but are not limited to, real estate other than principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. For purposes of this paragraph, the Board of Review shall consider the value of the assets and shall or shall not, at their sole option, reduce such value by any indebtedness owed on such assets, or indebtedness otherwise owed by the applicants. Either way, said indebtedness must be reported.

Examples Include:

- Additional Vehicles
- A second home or property
- More Land than a minimum "footprint" for the home
- Equipment or other personal property including recreational vehicles (campers, motor homes, boats, ATV's etc.)
- Money received from sale of property such as house, car, stocks or bonds
- Federal Non-Cash benefits programs such as Medicare, Medicaid, Food Stamps and school lunch programs.
- Personal items that can be salvaged or scrapped

Assets, (except the original homestead, essential household goods and the first \$5,000 of the market value of a motor vehicle), shall not exceed \$5,000. (Five thousand) dollars for individual applicant and/or \$10,000 (ten thousand) dollars per household. *To receive a full exemption you may not have any additional assets, on hand or in any account available to you, exceeding \$2,500.00.*

Asset levels exclude any amounts needed to cover outstanding medical bills and those funds designated for burial funds. Proof of outstanding medical bills and burial funds must be submitted with application.

6. SUMMARY

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of the property tax relief due to financial hardship. The Board of Review for Chippewa Township, Mecosta County, Michigan takes this task seriously and attempts to provide relief to all deserving residents within the Township. 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.

CHIPPEWA TOWNSHIP

Mecosta County, Michigan

2024 Application for Property Tax Poverty Exemption

I, _____, being the owner and resident of the property listed below, apply for tax relief under MCL 211.7u of the General Property Tax Act, (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 public charges, are exempt from taxation under this act.)

PROPERTY CODE NUMBER(S): _____

PROPERTY DESCRIPTION: _____

PETITIONER IDENTIFICATION/CONTACT INFORMATION

PHONE NO.: (____) _____

MAILING ADDRESS: _____

PROPERTY ADDRESS: _____

ASSESSED VALUE	TAXABLE VALUE	AMOUNT AND DATE OF LAST TAXES PAID

MARITAL STATUS: _____

CO OWNER'S/SPOUSE NAME: (if applicable) _____

AGE OF APPLICANT: _____

AGE OF CO OWNER/SPOUSE: _____

NUMBER OF DEPENDENTS: _____

AGE OF DEPENDENTS: _____

HAVE YOU APPLIED FOR THE MICHIGAN HOMESTEAD PROPERTY TAX CREDIT? _____

HOW MUCH WAS YOUR PROPERTY TAX CREDIT? _____

ATTACH COPY MMICHIGAN HOMESTEAD CREDIT AND FEDERAL OR STATE INCOME TAX RETURN, IF FILED FOR THE CURRENT YEAR.

REAL ESTATE: IS HOME PAID FOR? _____ UNPAID BALANCE _____ MONTHLY
PAYMENT: _____

NAME OF MORTGAGE CO.: _____

HOW LONG HAVE YOU LIVED AT THIS RESIDENCE? _____

DO YOU OWN, OR ARE YOU BUYING ANY OTHER PROPERTY? _____

(If so list below :)

PROPERTY ADDRESS	NAME OF OWNER	ASSESSED VALUE	AMOUNT AND DATE OF LAST TAXES PAID

INCOME EARNED FROM ANY OF THE ABOVE PROPERTY? _____

INCOME:

NAME OF EMPLOYER: _____
ADDRESS: _____
PHONE NO.: (____) _____

LIST ALL INCOME SUCH AS BUT NOT LIMITED TO SALARIES, SOCIAL SECURITY, RENTS, PENSIONS, UNEMPLOYMENT COMPENSATION, DISABILITY, GOVERNMENT PENSIONS, WORKERS' COMPENSATION, DIVIDENDS, CLAIMS AND JUDGMENTS FROM LAWSUITS, ALIMONY, CHILD SUPPORT AND ANY OTHER SOURCE. YOU MUST ATTACH SUPPORTING DOCUMENTATION AS PROOF OF INCOME. i.e. W-2, 1099, ANNUAL SOCIAL SECURITY OR SSI STATEMENTS ETC...

SOURCE OF INCOME	MONTHLY/ANNUAL INCOME

SAVINGS AND INVESTMENTS: LIST ALL SAVINGS OWNED BY YOU AND YOUR HOUSEHOLD MEMBERS (if applicable); INCLUDE SAVINGS/CHECKING ACCOUNTS, CREDIT UNION SHARES, CERTIFICATES OF DEPOSIT, CASH, STOCKS, BONDS OR SIMILAR INVESTMENTS.

NAME OF FINANCIAL INSTITUTION OR INVESTMENT	AMOUNT ON DEPOSIT	NAME ON ACCOUNT	VALUE OF INVESTMENT

OTHER ASSETS: LIST ALL OTHER ASSETS WHICH ARE OWNED OR CONTROLLED BY YOU AND THEIR VALUE. (EXAMPLE: BOATS, COIN COLLECTIONS, ANTIQUES, SILVER OR GOLD, OTHER COLLECTIBLES)

TYPE OF ASSET	VALUE	OWNER

LIFE INSURANCE: LIST ALL POLICIES HELD BY YOU AND MEMBERS OF YOUR HOUSEHOLD (if applicable)

INSURED NAME	AMOUNT OF POLICY	MONTHLY PAYMENT	PAID UP POLICY	NAME OF BENEFICIARY	RELATIONSHIP TO INSURED

MOTOR VEHICLES IN HOUSEHOLD:

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

LIST ALL PERSONS RESIDING IN HOUSEHOLD: INCLUDE RELATED AND NON RELATED

NAME	AGE	RELATIONSHIP TO APPLICANT	PLACE OF EMPLOYMENT/ SOURCE OF INCOME	INCOME

PERSONAL DEBTS: (ANY TYPE OF LOANS: CREDIT CARD(S), PERSONAL LOANS ETC.)

CREDITOR	TYPE OF DEBT	DATE OF DEBT	ORIGINAL BALANCE	MONTHLY PAYMENT	BALANCE OWED

MONTHLY/YEARLY HOUSEHOLD EXPENSES: INCLUDE ALL UTILITIES. CAR/HOME INSURANCE, GROCERIES, VEHICLE FUEL, CLOTHING ETC...

TYPE OF EXPENSE: LIST UTILITIES SEPARATELY	MONTHLY AMOUNT	OR	YEARLY AMOUNT
HEAT BILL			
PHONE BILL			
ELECTRIC BILL			
CABLE TV OR SATELLITE			
GARBAGE REMOVAL			
GROCERIES			
HOUSE INSURANCE			
CAR INSURANCE			
CLOTHING			
MEDICAL EXPENSES (OVER AND ABOVE INSURANCE)			
DENTAL EXPENSES (OVER AND ABOVE INSURANCE)			
VEHICLE FUEL			

Chippewa Township
Board of Review
PO Box 26 19171 4th Street
Chippewa Lake, MI 49320-0026

NOTICE: ANY WILLFUL MISSTATEMENTS OR MISREPRESENTATIONS MADE ON THIS FORM MAY CONSTITUTE PERJURY, WHICH, UNDER THE LAW, IS A FELONY PUNISHABLE BY FINES, IMPRISONMENT OR BOTH.

NOTICE: A COPY OF YOUR LATEST FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN AND YOUR MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM FORM MUST BE ATTACHED AS PROOF OF INCOME. IF YOU DO NOT FILE INCOME TAX RETURNS YOU MUST ATTACH A COPY OF YOUR CURRENT PAY STUB, SSI OR DISABILITY SOCIAL SECURITY PAY STUB.

Notice: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

Notice: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

THIS APPLICATION MUST BE RETURNED - (March Board of Review) After January 1st but before the first day of the Board of Review March 12, 2024; For (July 2024 Board of Review) - After January 1st but before the third Monday in July; For (December 2024 Board of Review) - After January 1st but before the second Monday in December, with the Board of Review, to the address below.

Chippewa Township
Board of Review
19171 4th Street
PO Box 26
Chippewa Lake, MI 49320-0026

Signature: _____

Date: _____

=====

FOR BOARD OF REVIEW USE ONLY DISPOSITION BY BOARD REVIEW

DATE: _____

DENIED: _____ APPROVED: _____ AV REDUCED TO: _____ TAXABLE REDUCED
TO: _____

ASSESSOR: _____ CHAIR: _____ 2ND Member: _____ 3rd Member: _____

**DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO
THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR
DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX
TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW
DECISION MUST BE INCLUDED WITH THE FILING.**

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633