THOMPSON TOWNSHIP, SCHOOLCRAFT COUNTY MICHIGAN APPLICATION FOR POVERTY EXEMPTION FRO PROPERTY TAX RELIEF

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To be eligible, a person shall do all the following on an annual basis:

- 1. Be an owner of and occupy as principal residence 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 principal residence, including any property tax credits returns filed in the immediately preceding year or in the current year or a signed State Tax Commission form 4988, Poverty Exemption Affidavit. 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. Instead, Form 4988, Poverty 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.
- File a claim reporting that the combined incomes of all person does nor exceed the current guidelines. According to the United State Census Bureau "income" includes, but is not limited to:
 - a. Money, wages, salaries before deductions, regular contributions from persons not living in the residence
 - Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions) 5102 (Rev. 01-190 page 2
 - Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI), Alimony, child support, military family allotments
 - d. Private and governmental retirement and disability pensions, regular insurance, annuity payments
 - e. Collage or university scholarships, grants, fellowships, assistantships
 - f. Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings
- 4. Produce a valid driver's license or other form of identification if requested.
- Produce a deed, land contact, or other evidence of ownership of the property, if requested.
- 6. Meet the asset level test adopted by the local assessing unit, Example attached in exhibit A. also included with application.
- 7. Meet the federal poverty guideline published in the prior calendar year in the Federal Register by the United State Department of Health and Human Services. This yearly publication of income guidelines will be printed and available with the application.

Full or Partial Poverty Exemption per PA 253 of 2020 MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirement, the Board of Review shall grant the poverty exemption, in whole or in parts, as follows:

a. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or

b. A partial exemption equal to 50% reduction in taxable value for the year in which the exemption is granted; or

c. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage approved by the State Tax Commission.

To request a poverty exemption, a taxpayer must file:

d. Form 5737 Application for MCL 211.7u Poverty Exemption

e. Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

f. All required additional documentation (such as federal/state income tax returns) Forms 5737 and 5739. along with any additional documentation, must be filed with the local assessing unit where the property is located. These forms do not get filed with the Department of Treasury or the State Tax Commission. The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the exemption is requested.

The Board of review shall approve or deny the request for the property exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit granting or denying a poverty exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines. Poverty exemption application can be heard at the March, July, or December Board of Review. However, there can only be one Board of Review decision already made that year. For example: if an application is denied at the March Board of review, it may not be reheard by July or December Board of Review during the same calendar year. The taxpayer must file an appeal of the March Board of Review to the Michigan Tax Tribunal.

Assessor Review & Notes:

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.

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NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any proporty to a submitted including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Endeath and state income tax returns for all persons residing in the principal residence 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 for a person was not required to a person residing in the principal residence with this application. 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 as in the tax. section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDE	ELINES ACKNOWLEDGMENT	d quidelines
the federal poverty guidelines p of Health and Human Services adopted by the governing bod eligibility requirements less the the specific income and asset	al assessing unit shall determine and make available to tions under MCL 211.7u. In order to be eligible for the published in the prior calendar year in the Federal Region under its authority to revise the poverty line under 42 by of the local assessing unit so long as the alternative and the federal guidelines. The policy and guidelines levels of the claimant and total household income and limits set forth in the guidelines adopted by the local as	2 USC 9902, or alternative guidelines of the guidelines of the guidelines do not provide income must include, but are not limited to, disassets. The combined assets of all assessing unit.
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eligible for the exemption from	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

THOMPSON TOWNSHIP / SCHOOLCRAFT COUNTY MICHIGAN

MCL 211.7u requires local units to annually adopt a Poverty Exemption Policy, including as asset used to approve or deny poverty exemptions that may be filed with the March, July, & December Boards of Review.

Local Unit Responsibility #1

Adopt annual guidelines which specify the total hoursehold income which includes all persons living in the household. Statute requires that the income levels shall not be set lower than the Federal Guidelines. Details of what is considered income can be found annually in a bulletin published to the State Tax Commission.

Size of Family Unit	Poverty Guidelines
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660
For each additional person	\$4,540

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section. exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

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City	PART 2: LEGAL DESIGNEE INFORMATI	ON (Complete if applicable.)	Daytime Telep	hone Number		
City	Legal Designee Name					
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claim? City or Township (check the appropriate box and enter name) City Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Village Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check the appropriate box and enter name) Variety Township (check all box and provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u. Variety Township (check the appropriate box and enter name) Variety Township (check the exemption) Variety Township (check the appropriation of Newton States) Variety Township (check the appropriation of Newton States) Variety Township (check the appropriation of Newton States) Variety Township (check the appropriation of Ne	Mailing Address	City	i	State	Zii Gots	
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Request For Approval of Percentage Reduction in Taxable Value For Poverty Exemptions Under MCL 211.7u

This form is issued under the authority of Public Act 253 of 2020.

This form is to be completed by any local assessing unit requesting to utilize a percentage reduction in taxable value for exemptions granted under MCL 211.7u other than the taxable value reductions permitted by MCL 211.7u(5)(a) and (b)(i). MCL 211.7u(5)(b)(ii) provides that the board of review may grant the poverty exemption, in whole or in part, for any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the State Tax Commission. The local assessing unit is required to complete this form in its entirety and submit to the State Tax Commission for review and approval prior to applying any other percentage reduction in taxable value other than what is permitted in statute.

All parts below must be completed.

PART 1: LOCAL ASSESSING UNIT INFOR	MATION			
City or Township (check the appropriate box and enter name)	enarias vasar I vasa ind	County		
City Township				Tana a da
City or Township Mailing Address	City	•	State	ZIP Code
PART 2: PERCENTAGE REDUCTION(S) IN	TAXABLE VALUE REQUE	STED		
ist all requested percentage reductions below:				
Stanford Parisonage				
PART 3: EXPLANATION OF HOW PERCEN	NTAGE REDUCTION WILL	BE CALCULATED	AND APP	PLIED
Provide an explanation of how the percentage reduction(s) in ta	exable value will be calculated and applie	ed by the local assessing unit	. Attach addi	tional pages if necessar
Provide an explanation of flow the percentage reduction(o) in the				
DART 4: CERTIFICATION				
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We certify to the best of our knowledge, the	at the information contained	vve understand that	olete and	I accurate and th
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Mail completed form and any attachments to: State Tax Commission, PO Box 30471, Lansing MI 48909; or e-mail to **State-Tax-Commission@michigan.gov**

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; 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.

reside in the principal residence that is the subjector the current tax year and the preceding tax year return.	, swear and affirm by my signature below that I ect of this Application for Poverty Exemption and that ear, I was not required to file a federal or state income
Address of Principal Residence:	
Signature of Person Making Affi	idavit Date