

**RESOLUTION # 181217  
GENOA CHARTER TOWNSHIP  
COUNTY OF LIVINGSTON, MICHIGAN**

**RESOLUTION ESTABLISHING GUIDELINES FOR GRANTING OF POVERTY  
EXEMPTIONS FROM PROPERTY TAXES PURSUANT TO MCL 211.7u AND  
ESTABLISHING BEGINNING DATE FOR THE BOARD OF REVIEW**

At a regular meeting of the Board of Trustees of Genoa Charter Township, County of Livingston, State of Michigan, held on December 17, 2018 the following Resolution was moved, supported and adopted.

RECITALS:

WHEREAS, P.A. 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993, being section 211.7u of the Michigan Compiled Laws, requires the governing body of the assessing unit to determine and make available to the public the policy and guidelines for granting of poverty exemptions under MCL 211.70;

NOW, THEREFORE BE IT RESOLVED that to be eligible for a poverty exemption pursuant to MCL 211.7u in the Township of Genoa, a person must be the owner and must occupy the property as a homestead, as defined, for which the exemption is requested; file a completed and notarized application; file copies of federal and state income tax returns for **all** persons residing in the homestead, including property tax credit forms and/or Statement of Benefits Paid from Michigan Department of Social Services or Social Security Administration; meet local (Genoa Charter Township) poverty income standards;

BE IT FURTHER RESOLVED that the applicant must have an annual household income less than the amounts shown in Attachment A;

BE IT FURTHER RESOLVED that the applicant must have an annual taxable and/or non-taxable dividend income less than \$500;

BE IT FURTHER RESOLVED that the applicant's asset level, excluding the homestead, may not exceed \$10,000;

BE IT FURTHER RESOLVED that the applicant may not have ownership interest in any real estate other than the homestead;

BE IT FURTHER RESOLVED that a poverty exemption may be granted for only one year at a time;

BE IT FURTHER RESOLVED that for the 2019 tax year the Genoa Charter Township Board of Review will begin its proceedings on Tuesday, March 5, 2019;

BE IT FURTHER RESOLVED that the board of review shall request identification of the applicant and/or proof of ownership of the homestead under consideration for poverty exemption;

BE IT FURTHER RESOLVED that the board of review may request from the applicant any supporting documents which may be utilized in determining a poverty exemption request;

BE IT FURTHER RESOLVED that the completed poverty exemption application must be filed after January 1, but before the day prior to the last day of the board of review in the year for which exemption is sought;

BE IT FURTHER RESOLVED that the board of review shall administer an oath wherein the applicant testifies as to the accuracy of the information provided;

BE IT FURTHER RESOLVED that the board of review may deviate from the established policy and guidelines only for substantial and compelling reasons. The applicant will be notified, in writing, the reasons for deviating from the policy and guidelines for poverty exemption;

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect.

## ATTACHMENT A

### POVERTY LEVEL GUIDELINES FOR 2019 TAX YEAR

FAMILY UNIT	HOUSEHOLD INCOME
Family of 1:	\$12,140
Family of 2:	\$16,460
Family of 3:	\$20,780
Family of 4:	\$25,100
Family of 5:	\$29,420
Family of 6:	\$33,740
Family of 7:	\$38,060
Family of 8:	\$42,380
For each additional person add:	\$4,320

Clerk's Certificate

The undersigned, being the duly qualified and acting Clerk of Genoa Charter Township, hereby certifies that (1) the foregoing is a true and complete copy of the resolution duly adopted by the Board of Genoa Township at a meeting at which a quorum was present and remained throughout, (2) the original thereof is on file in the records of the Genoa Charter Township, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the open meetings act (Act No. 267, Public Acts of Michigan 1976 as amended) and (4) minutes of such meeting were kept and will be or have been made available as required thereby.



Signed: Paulette A. Skolarus, Clerk  
Genoa Charter Township Board

Date: Dec. 17, 2018

## **POLICY FOR APPLICANTS REQUESTING CONSIDERATION FOR A POVERTY EXEMPTION**

### **IMPORTANT - PLEASE READ !**

1. All applicants must obtain the proper applications from the Assessor's Office. Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for assistance.
2. All applicants must be the property owners & reside therein.
  - A. Must produce a driver's license or other acceptable method of identification.
  - B. Must produce a deed, land contract, or other evidence of ownership if the Assessor requests it.
3. All applicants must fill the application form in its entirety and return it, in person, to this office, except as noted in Item 1 above.
  - A. **Must not sign until returned.**
  - B. **Application must be notarized by the Assessing Office staff.**
4. All applicants must submit **most recent** copies of the following **(this includes EVERYONE IN THE HOUSEHOLDS income)**:
  - A. Federal Income Tax Return - 1040 or 1040A
  - B. State of Michigan Income Tax Return
  - C. Homestead Property Tax Claim MI-1040CR
  - D. All statements of Income (W-2's, 1099's)
  - E. 2 Months of **ALL** Bank Account Statements
  - F. 2 Months of **ALL** Credit Card Statements

NOTE: All requested tax returns must be attached upon return to the Assessing Department. Without them the Board of Review will not consider your application.

5. All applications may be filed with this office beginning February 1<sup>st</sup>. An exemption may be granted for the current year only, and may only be considered by the Board of Review. The Board of Review meets three times per year, each March, July and December.
6. Applications may be reviewed by the Board of Review without applicant being present. However, the Board may request that any or all applicants be physically present to respond to any questions they may have. This means that you could be called to appear on short notice.
7. You may have to answer questions regarding your financial affairs, health, the status of people living in your home, etc. before the Board of Review, at a meeting which is open to and may be attended by the public.

**GENOA CHARTER TOWNSHIP  
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

COMPLETE ENTIRE APPLICATION AND RETURN IT ALONG WITH THE **MOST RECENT** COPIES OF THE FOLLOWING:

- (1) FEDERAL TAX RETURN
- (2) STATE OF MICHIGAN INCOME TAX RETURN
- (3) MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM (1040-CR)
- (4) ALL INCOME STATEMENTS ASSOCIATED W/ABOVE RETURNS (1099'S, W-2'S)
- (5) 2 MONTHS OF **ALL** BANK ACCOUNT STATEMENTS
- (6) 2 MONTHS OF **ALL** CREDIT CARD STATEMENTS

**YOUR APPLICATION WILL NOT BE CONSIDERED WITHOUT ALL OF THIS INFORMATION**

**PERSONAL DATA**

Name: \_\_\_\_\_ Are you 65 or Older? YES NO  
 Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Social Security #: \_\_\_\_\_ Are you Disabled? YES NO  
 Nature of Disability: \_\_\_\_\_

List all occupants of the home and their relationship:

NAME	RELATIONSHIP
_____	_____
_____	_____
_____	_____

Attach additional pages if necessary

**PROPERTY INFORMATION**

Year property was purchased: \_\_\_\_\_ Purchase Price: \_\_\_\_\_  
 Do you own the property free and clear? YES NO -----> What is your monthly payment? \_\_\_\_\_  
 Are the taxes included in your payment? YES NO  
 Are the taxes current? YES NO -----> Amount past due: \_\_\_\_\_  
 Do you own other real estate? NO YES -----> Please list below the location, value and type

LOCATION OF OTHER REAL ESTATE	VALUE	TYPE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach additional pages if necessary

**EMPLOYMENT STATUS**

Are you, your spouse, or other members of the household employed?

Self: NO YES -----> Employer Name & Address: \_\_\_\_\_  
 Spouse: NO YES -----> Employer Name & Address: \_\_\_\_\_  
 Other members in household: NO YES -----> Employer Name & Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**GENOA CHARTER TOWNSHIP  
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

**INCOME**

**TOTAL ESTIMATED HOUSEHOLD INCOME DECLARATION**

SOURCE	MONTHLY AMOUNT	ANNUAL AMOUNT
Wages / Salaries / Tips	_____	_____
Social Security / SSI	_____	_____
Pension or Retirement	_____	_____
Interest and/or Dividends	_____	_____
Rental Income	_____	_____
Business or Royalty Income	_____	_____
Disability Payments	_____	_____
General Assistance / ADC	_____	_____
Alimony	_____	_____
Child Support	_____	_____
Unemployment Benefits	_____	_____
Other Income from Family	_____	_____
Income from Land Contracts, etc.	_____	_____
Dependents Income	_____	_____
Food Assistance	_____	_____
Assistance with Gas or Electric Bill (OLSHA or Salvation Army Ect.)	_____	_____
Any Other Income (Source)	_____	_____

**TOTAL PROJECTED INCOME FOR CURRENT YEAR**

\_\_\_\_\_

**ASSETS**

Cars	NO	YES ----->	Make: _____	Model: _____
Do you have a savings account?	NO	YES ----->	Balance: _____	Bank: _____
Do you own any time certificates?	NO	YES ----->	Type: _____	Value: _____
Do you own any stocks or bonds?	NO	YES ----->	Type: _____	Value: _____
401K or 457	NO	YES ----->	Type: _____	Value: _____
IRA or ROTH	NO	YES ----->	Type: _____	Value: _____
Recreational Vehicles	NO	YES ----->	Type: _____	Value: _____
Boat, Snowmobile Ect.	NO	YES ----->	Type: _____	Value: _____
Jewelry	NO	YES ----->	Type: _____	Value: _____
ART	NO	YES ----->	Type: _____	Value: _____
Life Insurance	NO	YES ----->	Type: _____	Amount: _____
Other Assets (Electronic, Coin Collection Ect.)			Type: _____	Amount: _____

**GENOA CHARTER TOWNSHIP  
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

**EXPENSE INFORMATION**

Average Monthly Expenses: \_\_\_\_\_  
House Pmt (Prin. & Interest) \_\_\_\_\_  
    Association Dues (if applicable) \_\_\_\_\_  
Equity Loan Pmt. (Prin. & Interest) \_\_\_\_\_  
Life Insurance \_\_\_\_\_  
Health Insurance \_\_\_\_\_  
Home Insurance \_\_\_\_\_  
Auto Insurance \_\_\_\_\_  
Taxes (Homestead) \_\_\_\_\_  
Taxes on other Real Estate \_\_\_\_\_  
Car Payment #1 \_\_\_\_\_ Year Make & Model \_\_\_\_\_  
Car Payment #2 \_\_\_\_\_ Year Make & Model \_\_\_\_\_  
Utilities: Electric \_\_\_\_\_  
            Gas/Oil/Heat \_\_\_\_\_  
            Telephone \_\_\_\_\_  
            Water \_\_\_\_\_  
            Cable \_\_\_\_\_  
            Cell Phone \_\_\_\_\_  
Child Care \_\_\_\_\_  
Food & Clothing \_\_\_\_\_  
Credit Card #1 \_\_\_\_\_ Balance \_\_\_\_\_  
Credit Card #2 \_\_\_\_\_ Balance \_\_\_\_\_  
Credit Card #3 \_\_\_\_\_ Balance \_\_\_\_\_  
Other Loans \_\_\_\_\_  
Medical Bills (**After Insurance**) \_\_\_\_\_  
Lawn Care \_\_\_\_\_  
Other (Specify) \_\_\_\_\_

Do you have any unusual expenses?      NO      YES-----> Please describe:  
\_\_\_\_\_  
\_\_\_\_\_

Is there any other information you feel the Board of Review should consider?

**GENOA CHARTER TOWNSHIP  
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

I/WE DECLARE THAT I/WE ARE UNABLE TO PAY THE FULL PROPERTY TAX LEVY ON THE ABOVE DESCRIBED PARCEL AND  
HEREBY MAKE APPLICATION FOR PROPERTY TAX RELIEF DUE TO HARDSHIP IN ACCORDANCE WITH SECTION 211.7u  
OF MCL. I/WE DECLARE THAT THE STATEMENTS MADE HEREIN ARE COMPLETE, TRUE AND CORRECT. I/WE FURTHER  
UNDERSTAND THAT IF ANY INFORMATION CONTAINED HEREIN IS FOUND TO BE FALSE OR INCOMPLETE, ANY AND ALL  
RELIEF GRANTED BY THIS APPLICATION WILL BE FORFEITED AND PLACED BACK ON THE ASSESSMENT ROLL WITH  
PENALTIES AND INTEREST, AND IS ALSO PUNISHABLE BY PENALTY OF PERJURY

Applicant \_\_\_\_\_

Date \_\_\_\_\_

Applicant \_\_\_\_\_

Date \_\_\_\_\_

Witness / Notary \_\_\_\_\_



## 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.

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