

Name of Applicant _____

Parcel I.D. Number _____

Property Address _____

Property Tax Relief _____ Water Services Relief _____

**TOWNSHIP OF GROSSE ILE
APPLICATION FOR HARDSHIP EXEMPTION**

THIS APPLICATION MUST BE COMPLETELY FILLED OUT OR YOUR APPEAL CANNOT BE PROCESSED!!! A copy of all Federal and Michigan Income Tax Returns for the previous tax year for all owners, co-owners as well as all persons residing in the homestead must be submitted to be considered for property tax relief by the Board of Review and/or relief approved by the Dept. of Public Services.

Grosse Ile Township Hardship Guidelines

**Guidelines for Applicants Requesting Consideration for Hardship Exemption
In order to qualify for consideration of property tax relief by the Board of Review and/or relief approved by the Dept. of Public Services (water services), ALL of the following guidelines must be met:**

- A) Income Guidelines: (Income guidelines are for all household residents)**
 - a. Income includes: money, wages and salaries before any deductions;
 - b. net receipts from nonfarm self-employment (these are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses);
 - c. regular payments from social security, railroad retirement, unemployment workers' compensation, veterans' payments, and public assistance;
 - d. alimony, child support and military family allotments;
 - e. private pensions, government pensions, and regular insurance or annuity payments;
 - f. college or university scholarships, grants, fellowships, and assistantships;
 - g. dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts and net gambling or lottery winnings.

An explanation will be required for all household members over the age of 18 years who are not listed as contributing to the household income.

- B) **Application:** All applicants must complete the Application for Hardship Exemption from the Township Assessor's Office. The application may be filed with the Board of Review and/or the Dept. of Public Services in person, by appointment, in writing, or through an authorized agent for the property owner in writing.
- C) **Residency:** All applicants must own and occupy as a homestead the property for which the exemption is being requested.
- D) Under the Freedom of Information Act, all records submitted to the Board of Review are public records.
- E) Public Act 390 requires that local assessing units make available to the public their policies and guidelines for the granting of hardship exemptions.
- F) Assets Test: Homeowners with liquid assets (defined as anything readily converted to cash such as boats, second home, vehicles, land, jewelry etc.) in excess of \$57,000 shall not be eligible for a poverty exemption.
- G) Applications may be reviewed by the Board of Review without you being present. However, the Board of Review may request that any applicant(s) or their representative is physically present to respond to any questions. This means that the applicant(s) or their representative may be called upon to appear at short notice. Information requested may include questions about financial affairs, health and the status of people living in the homestead. These questions must be answered before the Board of Review at a meeting, which is, open to and may be attended by the public.

**APPLICANTS WILL NOT BE ELIGIBLE FOR CONSIDERATION IF
THEY EXCEED ANY OF THE GROSSE ILE TOWNSHIP
HARDSHIP GUIDELINES**

**FEDERAL POVERTY GUIDELINES USED IN THE DETERMINATION OF POVERTY
EXEMPTIONS FOR 2021**

No. of Persons Residing in Homestead	Poverty Threshold
1 person	\$ 12,760
2 persons	\$ 17,240
3 persons	\$ 21,720
4 persons	\$ 26,200
5 persons	\$ 30,680
6 persons	\$ 35,160
7 persons	\$ 39,640
8 persons	\$ 44,120

**For each additional person add \$4,480

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

I/We am/are unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I/We declare that the statements made by this application are complete, true, and correct to the best of my/our knowledge. 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 occurring on the additional tax liability in accordance with Section 211.19 of the Michigan Compiled Laws.

Petitioner's Signature _____

Spouse's Signature _____

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below:

**Grosse Ile Township Offices
2021 Board of Review
Administration/Assessor's Office
9601 Groh / P.O. BOX 300
Grosse Ile, Michigan 48138**

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
P.O. Box 30232
Lansing, Michigan 48909**

Phone number is: 517-373-4400 Fax number is: 517-373-4493
The Tribunal can also be contacted by E-mail at: taxtrib@michigan.gov

NOTE: Petitions and appeals are not accepted via fax or e-mail at taxtrib@michigan.gov.

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	ZIP Code	
Contact Person		Employer Telephone Number			
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 (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 or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
PART 7: LIFE INSURANCE — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to 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)	

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
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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

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