

## POVERTY EXEMPTION FORM

### ▶ DEADLINE

YOU MUST COMPLETE THIS APPLICATION IN FULL AND RETURN IT TO THE Board of Review by \_\_\_\_\_

WHEN THIS FORM IS COMPLETED AND TURNED IN, IT WILL BE YOUR RESPONSIBILITY TO SCHEDULE AN APPOINTMENT TO MEET WITH THE BOARD OF REVIEW. IF YOU ARE UNABLE TO APPEAR IN PERSON, YOU MAY HAVE A REPRESENTATIVE APPEAR IN YOUR BEHALF.

### ▶ STATEMENT

I/ \_\_\_\_\_ being the **owner and resident** of the property listed below, desire to apply for Tax Relief under Section 74 of Michigan Property Tax Act: (The *principal* residence of persons who, in the judgment of the Supervisor and Board of Review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act. MCL Section 211.7u) **The supervisor or board of review must receive a copy of the applicant's federal and state income tax returns for the prior or current year for all who reside in the household and a copy of a State of Michigan property tax refund form (MI-1040CR).**

### ▶ PROPERTY ADDRESS

Property Address: \_\_\_\_\_ Parcel # \_\_\_\_\_

Legal Description: \_\_\_\_\_

### ▶ APPLICANT INFORMATION

Date of Birth: \_\_\_\_\_

Phone Number: Daytime \_\_\_\_\_ Evening \_\_\_\_\_ Cell \_\_\_\_\_

Other contact Information: \_\_\_\_\_  
(Name) (Phone)

#### Current Martial Status

Married    Divorced    Widowed    Separated    Single

#### Applicant Status

Employed Full-time  
 Employed Part-time  
 Retired - How long \_\_\_\_\_

#### Spouse Status Age \_\_\_\_\_

Employed Full-time  
 Employed Part-time  
 Retired - How long \_\_\_\_\_

( ) Laid-off - How long \_\_\_\_\_  
 Possible Return date \_\_\_\_\_  
 ( ) Disabled  
 ( ) Not working - How long \_\_\_\_\_  
 Occupation \_\_\_\_\_  
 Current or most recent employer \_\_\_\_\_

( ) Laid-off - How long \_\_\_\_\_  
 Possible Return date \_\_\_\_\_  
 ( ) Disabled  
 ( ) Not working - How long \_\_\_\_\_  
 Occupation \_\_\_\_\_  
 Current or most recent employer \_\_\_\_\_

Describe any disability or health problems \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Describe any disability or health problems \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Resident Information**

Please list all people other than yourself or spouse currently living in your household.  
 (Attach additional sheet if necessary)

	1	2	3	4	5
Full Name					
Age					
Relationship					
Annual Income					
Do they contribute to the household income?	Yes No	Yes No	Yes No	Yes No	Yes No
Amount of contribution					

▶ **PROPERTY**

Are you and/or your spouse the sole owners of the property? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If no, list all owners and their percentages of ownership \_\_\_\_\_

Is the home paid in full? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If no, number of years remaining on this Mortgage/Land Contract. \_\_\_\_\_  
 Do you owe any delinquent mortgage payments? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please list the amount \$ \_\_\_\_\_  
 Do you owe any delinquent taxes? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please list the year(s) and amount(s) \_\_\_\_\_  
 Have any improvements/ changes or additions been made to the property in the last year(s)? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, please explain: \_\_\_\_\_

Do you have any ownership in any other real estate? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please describe the property / location and estimated value \_\_\_\_\_

▶ **ASSET INFORMATION**

What are your current assets in addition to the real estate noted previously?

Cash	\$
Checking Accounts, Saving Accounts, CDs, Money Markets	\$
Stocks, Bonds, Treasury Bills	\$
Retirement Accounts	\$

List all the motor vehicles in household (whether paid in full or not) including cars, trucks, and recreational vehicles i.e.: boats, motorcycles, motor homes, travel trailers, jet skis, snowmobiles, ATV's ect;

	Make - Model	Year	Bought or Leased	Purchase Price
1				
2				
3				
4				
5				

▶ **INCOME INFORMATION**

Please list all sources of your personal income on a **MONTHLY** basis.

Source	Applicant	Spouse
Employment		
Social Security - SSI		
Pension		
Unemployment, Workers Compensation		
General Assistance (FIA, ADC, Food Stamps)		
Child Support, Alimony		
Family Support		
Interest (Taxable & Non-taxable; Dividends)		
Rental Income		
Other income (explain)		

Has your income significantly changed in the last year? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

▶ **EXPENSE INFORMATION**

Please list all sources of household expenses on a **MONTHLY** basis.

***House Payment	***SEE BELOW***
Association, Condo Fees	
Taxes on other property	
Special Assessment	
Home Insurance	
Car Payment 1 <sup>st</sup> Car	
Car Payment 2 <sup>nd</sup> Car	
Auto Insurance	
Health Insurance (include prescription coverage)	
Medical Bills (not covered by insurance)	
Prescriptions (not covered by insurance)	
Child Care, Day Care	
Cable	
Phone	
<b>UTILITIES</b>	
Water	
Gas	
Electric	
<b>TOTAL OF EXPENSE</b>	

\*\*\* Mortgage/Land Contract Balance \$ \_\_\_\_\_ Monthly Payment \$ \_\_\_\_\_

Does this payment include taxes? Yes \_\_\_\_\_ No \_\_\_\_\_

Does this payment include insurance? Yes \_\_\_\_\_ No \_\_\_\_\_

Have your expenses significantly changed in the last year? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please explain. \_\_\_\_\_

▶ **DEBT INFORMATION**

Please list any outstanding loans, credit cards and personal debts.  
 (Attach additional sheet if necessary)

	TO WHOM	FOR WHAT	MONTHLY PMT	BALANCE
1				
2				
3				
4				
5				
<b>GRAND TOTAL</b>				

▶ **APPLICANT CERTIFICATION**

I understand that the statements contained in this application are true to the best of my knowledge. I also understand that this application will be denied or revoked if the information contained is found to be false or incomplete.

Applicant Signature \_\_\_\_\_

Spouse Signature \_\_\_\_\_

IF AN EXEMPTION IS GRANTED, IT WILL BE IN EFFECT FOR THE CURRENT YEAR ONLY.

**I understand and have received a copy of the poverty guidelines.**

Applicant Signature \_\_\_\_\_

Spouse Signature \_\_\_\_\_

Name of Preparer if other than applicant \_\_\_\_\_

\_\_\_\_\_

▶ **FOR BOARD OF REVIEW USE**

The undersigned deposes and says that the statements in the foregoing application are true and that he/she has no money, income or property other than mentioned herein.

**DO NOT SIGN UNTIL WITNESSED BY THE BOARD OF REVIEW**

STATE OF MICHIGAN  
COUNTY OF ST. CLAIR

\_\_\_\_\_  
APPLICANT

SUBSCRIBED AND SWORN ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
*Board of Review members*



DISPOSITION BY BOARD OF REVIEW                      DATE \_\_\_\_\_

DENIED \_\_\_\_ APPROVED \_\_\_\_ ASSESSMENT REDUCED TO \_\_\_\_\_

CHAIRPERSON \_\_\_\_\_ SECOND MEMBER \_\_\_\_\_ THIRD MEMBER \_\_\_\_\_

*DECISIONS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL*

# WAIVER OF CONFIDENTIALITY

Parcel Number #: \_\_\_\_\_

Property Address: \_\_\_\_\_

I (we), \_\_\_\_\_, hereby consent to the examination of copies of my tax returns and related financial documents, **including but not limited to those listed below**, by the Township of Greenwood Assessor and or designate agent and by the members of Greenwood Township Board of Review:

- Federal Income Tax Returns
- Michigan Income Tax Returns
- Senior Citizens Homestead Property Tax Form
- General Homestead Property Tax Claim Form
- Statements from Social Security Administration

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the Township of Greenwood Board of Review. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other federal, state or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

Dated: \_\_\_\_\_

Applicant Signature

\_\_\_\_\_  
Spouse / Co-Applicant Signature

### Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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

# Poverty Exemption Deadlines

Poverty exemptions may be granted at the March, July or December meetings of the Board of Review, however it is best to file early.

Once the December meeting has past no exemption may be granted for that years' taxes. To be certain you do not miss the deadline you should file

**before December 1**



**TOWNSHIP OF GREENWOOD  
ST. CLAIR COUNTY, MICHIGAN**

**RESOLUTION: 2021-2**

**RESOLUTION AUTHORIZING  
THE GREENWOOD TOWNSHIP BOARD OF REVIEW  
TO ACCEPT THE FEDERAL POVERTY EXEMPTIONS GUIDELINES  
FOR THE YEAR 2021, AND TO ADOPT AN ASSET LEVEL TEST TO BE USED BY  
THE GREENWOOD TOWNSHIP BOARD OF REVIEW FOR DETERMINING IF A  
PETITIONER IS QUALIFIED FOR A POVERTY EXEMPTION**

**Where as**, the Township Board of the Township of Greenwood, in St. Clair County, Michigan, wishes to adopt the Federal Poverty Guidelines for use by the Greenwood Township Board of Review in setting poverty exemption guidelines for 2021 assessments; and

**Where as**, one of the provisions of PA 620 of 2002 is that local governing bodies are required to set income levels for their poverty exemption guidelines and that those income levels SHALL NOT BE SET LOWER by a township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services; and

**Where as**, PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit SHALL also include an asset level test,

**NOW, THEREFORE; IT IS HEREBY RESOLVED AS FOLLOWS:**

1. The following federal poverty guidelines for 2021 assessments are adopted by the Greenwood Township Board of Trustees for use by the Greenwood Township Board of Review.

SIZE OF FAMILY UNIT	POVERTY GUIDELINES
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
9	\$48,600
10	\$53,080
For each additional Person, add	\$ 4,480

2. The following asset level test form is adopted for use by the Greenwood Township Board of Review for determining poverty exemptions for 2021 assessments

This RESOLUTION HAS BEEN ADOPTED, and takes immediate effect, upon its adoption by the Greenwood Township Board, and signing and certification by the Township Clerk for the Township of Greenwood.

MOVED BY: Eric Krikorian

SUPPORTED BY: Marvin Roberts

AYES: Eric Krikorian, Doug Nowicki,  
Rebecca Ramsey, Sonya O'Brien, Marvin Roberts

NAYS: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_

CERTIFICATION

I, Sonya O'Brien, the Clerk of the Township of Greenwood, in the County of St. Clair, State of Michigan, hereby certify that the forgoing Resolution was adopted by the Township Board of the Township of Greenwood at a regular meeting of said Board held on February 9, 2021, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said Resolution was ordered to take immediate effect.

Sonya O'Brien  
Sonya O'Brien,  
Greenwood Township Clerk

Dated: February 9, 2021

Greenwood Township Hardship Exemption  
2021 Asset Level Test

In addition to meeting the 2021 Federal Poverty Guidelines as adopted by the Greenwood Township Board, the hardship/poverty exemption applicant shall not have assets that exceed \$40,000.00. Applicant may not own Any Other Real Estate (Except adjacent & contiguous Vacant Non-Buildable Land). The following assets shall be exempt and will not be included in the asset level test:

1. The applicant's Greenwood Township Principal Residence (dwelling)
2. Two vehicles used for transportation
3. Life insurance policies
4. Cemetery plots
5. Earned income tax refund

Qualified Applicant Calculation Support

25% Exempt - Meets Township Income Standards & Asset Standards Less Than \$40,000 per Household

50% Exempt - Meets 50% of Township Income Standards & Asset Standards Less Than \$20,000 per Household

100% Exempt - Meets 25% of Township Income Standards & Asset Standards Less Than \$10,000 per Household

This Asset Level Test was adopted February 9, 2021 by a roll call vote of the Greenwood Township Board of Trustees.

Roll Call Vote: *M- Nowicki* *2<sup>nd</sup> - Sonya O'Brien*

Supervisor Nowicki *Yes*

Clerk O'Brien *Yes*

Treasurer Ramsey *Yes*

Trustee Krikorian *Yes*

Trustee Roberts *Yes*