

OFFICE USE ONLY (Date Stamp)

Springfield Township

2024

Poverty/Hardship
Exemption

OFFICE USE ONLY

NAME:

PARCEL NUMBER:



New! Required State Application form enclosed

INSTRUCTIONS FOR POVERTY TAX EXEMPTION APPLICATION

All parties wishing to appeal the assessed and taxable valuations of their property on the basis of **financial need** must complete and return the Poverty Exemption Application to this office along with all requested documents before 4:30 p.m. by one of the following dates to have your application reviewed by the July or December Board of Review. If possible, please submit early in July for processing.

Deadline dates are the Friday before the Board of Review:

July 12, 2024

December 6, 2024

The Poverty Tax Exemption is a one year exemption. A new application must be re-submitted each year. This appeal is for real property taxes **only**. **Special Assessments are NOT considered taxes and should be listed on the expense portion of the application.**

Your applications must be completely filled out and signed before submission. Failure to supply copies of Federal and State tax returns filed, bank statements, etc. will be grounds for denial of the exemption. If applicant and/or other members of the household are not required to file Federal and State income tax forms based on low income, Form 4988 Poverty Exemption Affidavit must be completed and submitted with the application. If you need assistance in making copies, the staff will be glad to help you.

Please refer to the Charter Township of Springfield **2024** Poverty Tax Exemption Guidelines and Standards to determine eligibility.

Eligibility Requirements

1. Combined income and assets should not exceed the **2024** Poverty Tax Exemption Guidelines and Standards as established by the Springfield Township Board.
2. You must own and occupy the property as a principal residence as of **December 31, 2023**.
3. Applicant's total net assets (excluding principal residence) should not exceed \$125,000.
4. You **MUST** submit a completed Poverty Tax Exemption Application, including all tax returns, income and asset verification and other information requested. Failure to submit a completed application or omission of information requested will be grounds for denial.

If your property is in risk of foreclosure, listed for sale or is in the process of being sold, please notify the Board of Review prior to the July or December meeting date.

The Supervisor, Assessor, and/or Board of Review may conduct an investigation to verify information submitted, statements made, and qualifications of the applicant.

If you have any questions, please call the Assessing Department at (248) 846-6532.

All submitted forms will be retained by the Board of Review and become part of the Board of Review records. Under the Freedom of Information Act, all documents and information (except tax forms) submitted to the Board of Review are public record, potentially subject to public disclosure.

2024 POVERTY TAX EXEMPTION GUIDELINES

The 2023 Very Low Income Limits established by the U.S. Department of Housing and Urban Development were used to establish these guidelines. For any applicant whose income and assets are below the following guidelines, a full or partial exemption from ad-valorem property taxes **MAY** be granted:

**OAKLAND COUNTY
2023 HUD INCOME LIMITS
ESTABLISHED BY THE U.S. DEPARTMENT OF
HOUSING
AND URBAN DEVELOPMENT
(Effective: 6/15/2023)**

TO BE USED FOR **2024** POVERTY APPLICATIONS

PERSONS PER HOUSEHOLD	VERY LOW INCOME (50%)
1	33,150
2	37,900
3	42,650
4	47,350
5	51,150
6	54,950
7	58,750
8	62,550
Each Additional Person	3,800

The applicant shall file an application for Poverty Exemption reporting the combined assets of all persons residing in the principal residence. The applicant’s total net assets (excluding the principal residence) shall not exceed \$125,000. Assets include, but are not limited to: real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, retirement funds, etc. Assets reported do not include the value of the principal residence.

REQUIRED DOCUMENTS

Hardship Exemption applicants shall submit copies of the documents listed below to be considered for eligibility. Please attach these copies to your application.

- o Application for MCL 211.7u Poverty Exemption (Form 5737 *Attached*)
- o Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty (Form 5739 *Attached*)
- o Most Current Year Federal Income Tax Returns for all persons residing in the principal residence
- o Most Current Year State of Michigan Income Tax Return for all persons residing in the principal residence
- o Most Current Year MI-1040CR, Homestead Property Tax Credit Form for all persons residing in the principal residence
- o Social Security Administration and/or Michigan Social Services statement of monies paid to applicant(s), accompanied by Poverty Exemption Affidavit (Form 4988 *Attached*-if applicable)
- o Previous month bank statement for all open accounts for all persons residing in the principal residence
- o Driver's License or other form of legal identification
- o Proof of ownership: Deed, Land Contract, etc. (if requested)

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

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, 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.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information 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.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	