

# POVERTY EXEMPTION APPLICATION INSTRUCTIONS

## CHARTER TOWNSHIP OF INDEPENDENCE

[www.twp.independence.mi.us](http://www.twp.independence.mi.us)

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To be considered for a poverty exemption, the following steps must be followed:

1. **The Petitioners must complete this application in full including signatures on the last page and those signatures must be notarized.** Return the application and attachments to the Assessing Department prior to the beginning of the Board of Review.
2. Per Township Resolution, you must attach signed copies of the following for all persons living in the household:
  - \_\_\_ **2010 FEDERAL INCOME TAX RETURN (1040) with W 2's & 1099's.**
  - \_\_\_ **2010 MICHIGAN INCOME TAX RETURN (MI-1040)**
  - \_\_\_ **2010 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)**
  - \_\_\_ **2010 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)**

**If your application does not include copies of the above documents, it will be considered incomplete, and therefore ineligible for a Poverty Exemption.**

3. **APPEAR** before the Board of Review by making an appointment. **Please call the Assessor's Office at 248 625-8114 to schedule a date and time to appear before the Board of Review.**

Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for assistance. You may also be able to schedule the senior van for transportation. This is available on a first come, first serve basis by calling 248-625-8231.

**Poverty Exemption** as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead 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 in whole or in part from taxation under this act.

Please be aware that as an applicant for Poverty Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If you have any questions, feel free to contact the Assessing Department at 248-625-8114, or [assess@twp.independence.mi.us](mailto:assess@twp.independence.mi.us)

**CHARTER TOWNSHIP OF INDEPENDENCE  
COUNTY OF OAKLAND, 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 the Charter Township of Independence, County of Oakland, State of Michigan, held on January 18, 2011, 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 consideration of a poverty exemption pursuant to MCL 211.7u in the Township of Independence, 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; submit copies of federal and state income tax returns for ALL persons that resided in the homestead including property tax credit forms and/or Statement of Benefits paid from Michigan Department of Social Services or Social Security Administration; and meet Independence Township poverty income standards;

BE IT FURTHER RESOLVED that the applicant and ALL persons that resided in the home must have an annual adjusted 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 \$3,000;

BE IT FURTHER RESOLVED that the applicant's asset level, excluding the homestead, may not exceed \$100,000;

BE IT FURTHER RESOLVED that the applicant may not have ownership interest in any real estate other than the homestead, nor shall anyone else living outside of the household have interest in this 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 2011 tax year the Independence Township Board of Review will begin its proceedings on Tuesday, March 8, 2011;

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 2011 TAX YEAR**

Household allowance is the number of persons dwelling under one roof

HOUSEHOLD UNIT	ADJUSTED INCOME
Household allowance of 1:	\$21,600
Household allowance of 2:	\$23,800
Household allowance of 3:	\$26,200
Household allowance of 4:	\$28,800
Household allowance of 5:	\$31,700
Household allowance of 6:	\$34,900
Household allowance of 7:	\$38,400
Household allowance of 8:	\$42,200

DATE STAMP

YEAR 2011

PARCEL NO: \_\_\_\_\_

PETITION NO: \_\_\_\_\_

**POVERTY EXEMPTION APPLICATION**  
Confidential Information

**PETITIONER INFORMATION**

Name \_\_\_\_\_  
Phone Number: Daytime: ( ) \_\_\_\_\_  
Cell: ( ) \_\_\_\_\_

Date of Birth: \_\_\_\_\_  
Evening: ( ) \_\_\_\_\_

Property Address for Which Relief is Being Sought:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Marital Status  
 Married  
 Divorced  
 Widowed  
 Separated  
 Single

No. of Years  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PETITIONER EMPLOYMENT STATUS:**

- Disabled – No of years \_\_\_\_\_
- Do you qualify for disability benefits? \_\_\_\_
- Employed Full-time? \_\_\_\_\_
- Employed Part-time? \_\_\_\_\_
- Retired – No of Years \_\_\_\_\_
- Unemployed – No of Years \_\_\_\_\_
- Laid-off – No of Years \_\_\_\_\_
- Other \_\_\_\_\_

**SPOUSE EMPLOYMENT STATUS:**

- Disabled – No of years \_\_\_\_\_
- Do you qualify for disability benefits? \_\_\_\_
- Employed Full-time? \_\_\_\_\_
- Employed Part-time? \_\_\_\_\_
- Retired – No of Years \_\_\_\_\_
- Unemployed – No of Years \_\_\_\_\_
- Laid-off – No of Years \_\_\_\_\_
- Other \_\_\_\_\_

Occupation: \_\_\_\_\_  
(If employed)

Occupation: \_\_\_\_\_  
(If employed)

Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: ( ) \_\_\_\_\_

Employer: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: ( ) \_\_\_\_\_

Describe any disability or health problems:

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**INCOME AND EXPENSE CHECKLIST FOR POVERTY EXEMPTION APPLICANTS**

<b>YES</b>	<b>NO</b>	
___	___	I receive income from employment
___	___	I regularly receive cash contributions or gifts from persons not living with me
___	___	I receive periodic payments from Worker's Compensation
___	___	I receive Veteran's Administration benefits
___	___	I receive G.I. Bill benefits
___	___	I receive disability or death benefits
___	___	I receive Social Security benefits
___	___	I receive Supplemental Security Income (SSI) benefits
___	___	I receive Public Assistance (FIP)
___	___	I receive State Medical Program assistance (SMP)
___	___	I receive Medicaid
___	___	I receive food stamps
___	___	I receive educational grants or scholarships
___	___	I receive unemployment benefits
___	___	I receive child support
___	___	I receive alimony
___	___	I receive periodic payments from a trust, annuity or an inheritance
___	___	I receive periodic payments from insurance policies
___	___	I receive periodic payments from retirement funds or pensions
___	___	I receive periodic payments from lottery winnings
___	___	I receive interest and/or dividends
___	___	I receive income from the rental of property (real and/or personal)
___	___	I have other real estate besides this particular property
___	___	I have _____ checking accounts (enter number)
___	___	I have _____ savings accounts (enter number)
___	___	I have _____ time certificates (enter number)
___	___	I have _____ CDs (Certificates of Deposit) (enter number)
___	___	I have IRAs, Roth IRAs or Keogh accounts
___	___	I have Treasury Bills
___	___	I have stocks
___	___	I have bonds
___	___	I have personal property held as an investment (gems, coins, stamps, jewelry, collectable items, etc.)
___	___	I have disposed of assets recently
___	___	I pay Medicare premiums
___	___	I pay medical insurance premiums other than Medicare
___	___	I pay medical or prescription expenses (which are not reimbursed)
___	___	I pay child care expenses
___	___	I have provided Social Security numbers for all residents in my household

**MORTGAGE INFORMATION**

- A. Purchase Date: \_\_\_\_\_ Amount Paid: \_\_\_\_\_
- B. Mortgage/Land Contract Balance: \_\_\_\_\_
- C. Monthly Payment: \_\_\_\_\_
- D. Does this payment include taxes?  Yes  No
- E. Number of Years Remaining on the mortgage/land contract: \_\_\_\_\_
- F. Are your property taxes paid?  Yes  No

**MISCELLANEOUS INFORMATION**

- A. Did you apply for a poverty exemption last year?  Yes  No
- B. Do you have an ownership interest in any other real estate in Michigan or anywhere else?  Yes  No

If yes, please list:

Location: \_\_\_\_\_ Tax I.D. No: \_\_\_\_\_  
Current State Equalized Value: \_\_\_\_\_ Estimated Current Value: \_\_\_\_\_  
Purchase Date: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

Attach additional sheet if necessary

- C. Are you and/or your spouse the sole owners of the subject property?  Yes  No  
If no, list all owners and their percentage interest of ownership \_\_\_\_\_  
\_\_\_\_\_
- D. Have any improvements, changes or additions been made to the property in the last two (2) years?  Yes  No  
If yes, please explain: \_\_\_\_\_
- E. Do you anticipate selling the homestead property for which relief is sought in the next year?  Yes  No  
If yes, please explain: \_\_\_\_\_
- F. Does anyone contribute to your support?  Yes  No Amount? \_\_\_\_\_  
If yes, please explain: \_\_\_\_\_
- G. Is anyone able to contribute to your support?  Yes  No  
If yes, please explain: \_\_\_\_\_

## HOUSEHOLD STATUS

Please list all people that lived in your household during the last year other than yourself and spouse:

	1	2	3	4
Name				
Age				
Relationship				
Social Security #				
Occupation				
Annual Income				
Claimed as Dependent	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Did everyone above live in your household for the entire year? \_\_\_\_\_

If not, please explain: \_\_\_\_\_

A copy of the following is required for the petitioners **AND** all people that lived in your household last year:

- 2010 FEDERAL INCOME TAX RETURN (1040) with W 2's & 1099's.**
- 2010 MICHIGAN INCOME TAX RETURN (MI-1040)**
- 2010 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)**
- 2010 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)**

If your application does not include copies of the above documents, it will be considered incomplete, and therefore ineligible for a Poverty Exemption.

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**Please be aware that as an applicant for Poverty Exemption, you must also comply with the following sections of the Michigan Compiled Laws:**

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

**ASSET INFORMATION**

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

Cash	\$ _____
Savings Accounts/Certificates & Money Markets	\$ _____
Checking Accounts	\$ _____
Stocks/Bonds/Treasury Bills	\$ _____
Insurance	\$ _____
Other: _____	\$ _____
Investments	\$ _____
IRA, Keogh, Annuities, Deferred Comp, 401K	\$ _____
Personal property held as an investment (i.e. gems, jewelry, coin collection, antiques cars etc)	\$ _____

List all vehicles, cars, trucks, boats, trailers etc that are owned by petitioners.

	#1	#2	#3
<b>Make</b>			
<b>Model</b>			
<b>Year</b>			
<b>Value</b>			
<b>Balance Owed</b>			

**LOAN DEBT**

List other loans or land contracts outstanding? (Attach additional sheet if necessary)

<b>To Whom</b>	
<b>Address</b>	
<b>Monthly Payment</b>	
<b>Current Balance</b>	

<b>To Whom</b>	
<b>Address</b>	
<b>Monthly Payment</b>	
<b>Current Balance</b>	

<b>To Whom</b>	
<b>Address</b>	
<b>Monthly Payment</b>	
<b>Current Balance</b>	

<b>To Whom</b>	
<b>Address</b>	
<b>Monthly Payment</b>	
<b>Current Balance</b>	

**EXPENSE INFORMATION**

Average **M-o-n-t-h-l-y** Expenses:

**MONTHLY**

House Payment (Principal & Interest)	\$ _____
Life Insurance	\$ _____
Health Insurance	\$ _____
Home Insurance	\$ _____
Auto Insurance	\$ _____
Taxes (Principal Residence)	\$ _____
Taxes on other property	\$ _____
Car Payment	\$ _____
Special Assessment	\$ _____
Utilities:	
Gas/Oil	\$ _____
Electricity	\$ _____
Telephone	\$ _____
Water/Sewer	\$ _____
Child Care	\$ _____
Food/Clothing	\$ _____
Other Loans	\$ _____
Medical	\$ _____
Lawn care/snow removal	\$ _____
Cable/Dish	\$ _____
Other (Specify): Newspaper, Gasoline, Disposal Service,	\$ _____
Water Softener, Pet Food, License Plates, Church, Christmas Giving, etc.	

**VERIFICATION OF EXPENSES MAY BE REQUIRED**

Do you have any major or unusual expenses?  Yes  No

If yes, please explain:

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(Attach additional sheet if necessary)

**INCOME INFORMATION**

Please list sources of **ALL** household income. Please indicate the amount from each source on an **A-n-n-u-a-l** basis.

**ANNUALLY**

Wages, salaries, tips, sick, strike and sub-pay, etc.	\$ _____
All interest and dividend income (including non-taxable interest)	\$ _____
Net rent, business or royalty income	\$ _____
Retirement pension and annuity benefits Name of Payer _____	\$ _____
Net farm income	\$ _____
Capital gains less capital losses	\$ _____
Alimony and other taxable income	\$ _____
Social Security, SSI or railroad retirement benefits	\$ _____
Child support, WIC	\$ _____
Unemployment compensation and TRA benefits	\$ _____
Workers' compensation, veterans' disability compensation	\$ _____
ADC and GA benefits	\$ _____
All other public assistance payments Describe _____	\$ _____
Other Non-taxable income Describe _____	\$ _____
<b>TOTAL INCOME:</b>	\$ _____

What was the total income from all sources of everyone living in your household for the past two (2) years?

Last Year \_\_\_\_\_ Prior Year \_\_\_\_\_

Do you anticipate any major changes in income for the coming year:  Yes  No

If yes, please explain: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**MUST BE SIGNED IN FRONT OF A NOTARY PUBLIC**

**PLEASE READ CAREFULLY**

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 Michigan Compiled Laws.

I/We have read this application and fully understand the contents thereof. I/We declare that the statements made herein 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 211.119 Michigan Compiled Laws.

Petitioner's Signature: \_\_\_\_\_

Spouse/Other Signature: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_ County,

My Commission Expires: \_\_\_\_\_

Acting in \_\_\_\_\_ County

**POVERTY EXEMPTION APPLICATIONS SHOULD BE RETURNED TO:**

Mailing Address: PO Box 69, Clarkston, MI 48347

Building Location: Independence Township Offices are located at 6483 Waldon Center Drive.