

Office of the Clerk
248-634-9331 ext. 301
Fax: 248-634-5482



George A. Kullis, Supervisor
Karin S. Winchester, Clerk
Mark Freeman, Treasurer
Derek Burton, Trustee
Steve Ruth, Trustee

RESOLUTION 2022-01: GUIDELINES FOR POVERTY EXEMPTIONS

WHEREAS, the adoption guidelines for poverty exemptions is within the purview of the Township Board of Trustees; and

WHEREAS, the homestead of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 253 of 2021 (MCL 211.7u); and

WHEREAS, pursuant to PA 253 of 2021, Holly Township, Oakland County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household;

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a claim with Board of Review accompanied by two years Federal and State income tax returns, Senior Citizens Homestead Property Tax Credit Form MI-1040CR-1 or General Homestead Property Tax Claim form MI-1040CR-4 for all persons residing in the homestead.
3. Produce a valid drivers' license or other form of valid identification.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income standards for the prior tax year as defined and determined annually by the United States Department of Health and Human Services.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
7. Any additional eligibility requirements as determined by the Township Board of Trustees.
8. Applicant must provide a current pay stub, if employed or other documented sources of income such as a Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year, and a signed Form 4988 (attached).
9. The total value of assets owned by the applicant and each member of the applicant's household shall not exceed \$50,000.00.

WHEREAS, the applicant's total household income cannot exceed one and one half (1.5) times the most current Federal Poverty Guidelines from the prior tax year set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.

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WHEREAS, a poverty exemption shall not be granted to any applicant whose assets exceeds \$50,000.00. An applicant's homestead and principal vehicle(s) shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

WHEREAS, a poverty if a person meets all eligibility requirements in the statute, the Board of Review must grant an exemption equal to a 100% reduction in taxable value.

WHEREAS, in order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Township of Holly hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

NOW, THEREFORE, LET IT BE RESOLVED that in order to conform with the provisions of P.A. 253 of 2021, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

ADOPTED by the Holly Township Board of Trustees this 17th day of February 2021.

Motion by: G. Kullis
Supported by: K. Winchester
Ayes: 5
Nays: 0
Absent: 0

Certification

I, Karin S. Winchester, duly elected Clerk of Holly Township, Oakland County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution 2022-01 adopted by the Holly Township Board of Trustees at its regular meeting held on the 16th of February 2022 at which a quorum was present.

Karin S. Winchester, MMC
Holly Township Clerk
Oakland County, Michigan

OFFICE USE ONLY (Date Stamp)

Holly Township

2023

Poverty/Hardship
Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

HOLLY TOWNSHIP BOARD OF REVIEW

Holly Township Board Policy for Applicants Requesting Consideration Under SECTION 211.7u of the GENERAL PROPERTY TAX ACT OF 1893: THE MICHIGAN HOMESTEAD POVERTY EXEMPTION.

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a claim with the Board of Review accompanied by two years Federal and State income tax returns, Senior Citizens Homestead Property Tax Credit Form MI-1040CR-1 or General Homestead Property Tax Claim form MI-1040CR-4 for all persons residing in the homestead.
3. Produce a valid drivers' license or other form of valid identification.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income standards for the prior tax year as defined and determined annually by the United States Department of Health and Human Services.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
7. Any additional eligibility requirements as determined by the Township Board of Trustees.
8. Applicant must provide a current pay stub, if employed or other documented sources of income such as a Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year, and a signed Form 4988 (attached) if no income tax forms are required to be filed.
9. The total value of assets owned by the applicant and each member of the applicant's household shall not exceed \$50,000.00.
10. If a person meets all eligibility requirements in the statute, the Board of Review must grant an exemption equal to a 100% reduction in taxable value.

2023 FEDERAL POVERTY GUIDELINES

US Department of Health & Human Services

STC Bulletin 19 of 2022

Size of Family Unit	1.5x Federal Poverty Guidelines
1	\$20,385
2	\$27,465
3	\$34,545
4	\$41,625
5	\$48,705
6	\$55,785
7	\$62,865
8	\$69,945
For each additional person	\$7,080

ASSETS: The total value of assets owned by the applicant and each member of the applicant’s household shall not exceed \$50,000.00. An applicant’s homestead and principal vehicle(s) shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

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.

- 2021 Federal Income Tax Return
- 2022 Federal Income Tax Return
- 2021 State of Michigan Income Tax Return
- 2022 State of Michigan Income Tax Return
- Form 4988 (Poverty Exemption Affidavit) must be signed by each member of the household who were not required to file federal or state income tax returns for the current or preceding year.
- 2021 MI-1040CR, Homestead Property Tax Credit
- 2022 MI-1040CR, Homestead Property Tax Credit
- Social Security Administration Statement of Monies paid, accompanied by Form 4988, Poverty Exemption Affidavit (If applicable)
- Current Paycheck Stub (If employed)
- Driver's License or other form of valid ID (If requested)
- 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 of 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 Expenses (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 12: 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.

<input type="checkbox"/> 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 13: 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 the property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date

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	