



# **CHECK LIST FOR POVERTY EXEMPTION APPLICATION**

*Note: Provide proofs for yourself, spouse, and all OTHERS that are living in the home*

\_\_\_ Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*

\_\_\_ Form 5737 - COMPLETED POVERTY APPLICATION (parts 1 – 12)

\_\_\_ FEDERAL INCOME TAX RETURNS *and/or State Tax Commission Form 4988, Poverty Exemption Affidavit* for each owner/occupant in the principal residence

\_\_\_ STATE INCOME TAX RETURNS *and/or State Tax Commission Form 4988, Poverty Exemption Affidavit* for each owner/occupant in the principal residence

\_\_\_ REAL ESTATE INFORMATION – for each owner/occupant in the principal residence (parts 2 & 3)

\_\_\_ INCOME INFORMATION – documentation for all sources of income for each owner/occupant in the principal residence (part 5)

\_\_\_ BANK INFORMATION – most recent 3 months of bank statements (checking and savings) for each owner/occupant in the principal residence (part 6)

\_\_\_ ANY OTHER ASSETS – real estate other than principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, stocks bonds, Life insurance, retirement funds, etc. for each owner/occupant in the principal residence (parts 3 - 8)

\_\_\_ ALL PERSONS LIVING IN HOUSEHOLD for each owner/occupant in the principal residence (part 9)

\_\_\_ PERSONAL DEBTS for each owner/occupant in the principal residence (part 10)

\_\_\_ MONTHLY EXPENSES related to the principal residence (part 11(a))

**Acknowledge you understand the policies and guidelines of Monroe Charter Township and SIGN the application (parts 11(b) & 12)**

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## **DEADLINES:**

*To be considered for the exemption, application and all supporting documents must be in by -*

2022 March Board of Review: Monday, March 14, 2022 by 4:30 pm (EST)

2022 July Board of Review: Monday, July 18, 2022

2022 December Board of Review: Monday, December 12, 2022

## 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.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — 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
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (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.			
<b>PART 5: CERTIFICATION</b>			
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
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<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	
<b>CERTIFICATION</b> — 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	

## 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.

<b>PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.</b>				
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		
<b>PART 2: REAL ESTATE INFORMATION</b>				
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				
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>				
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

<b>PART 4: EMPLOYMENT INFORMATION — List your current employment information.</b>					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
<b>PART 5: INCOME SOURCES</b>					
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.					
<b>Source of Income</b>			<b>Monthly or Annual Income</b> (Indicate which)		
<b>PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>					
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.					
<b>Name of Financial Institution or Investments</b>	<b>Amount on Deposit</b>	<b>Current Interest Rate</b>	<b>Name on Account</b>	<b>Value of Investment</b>	
<b>PART 7: LIFE INSURANCE — List all policies held by all household members.</b>					
<b>Name of Insured</b>	<b>Amount of Policy</b>	<b>Monthly Payments</b>	<b>Policy Paid in Full</b>	<b>Name of Beneficiary</b>	<b>Relationship to Insured</b>
<b>PART 8: MOTOR VEHICLE INFORMATION</b>					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
<b>Make</b>	<b>Year</b>	<b>Monthly Payment</b>	<b>Balance Owed</b>		

**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

**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](mailto: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

**MONROE CHARTER TOWNSHIP**  
**MONROE COUNTY, MICHIGAN**  
**RESOLUTION NO. 22-01**

A Resolution to Set Poverty Exemption Guidelines to be used by the Township Board of Review and to repeal Resolution No. 21-03, dated March 16, 2021.

**WHEREAS**, the adoption of guidelines for poverty exemption is within the purview of the Township Board, and

**WHEREAS**, the homestead of persons who, in the judgment of the Supervisor and 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 390, 1994 (MCL 211.7u) as amended by PA 253, 2020 (the "Act"), and

**WHEREAS**, Monroe Charter Township has an existing Resolution that is in need of modification and therefore, repeal, to be replaced by this Resolution, and

**WHEREAS**, Monroe Charter Township, Monroe County, adopts the following guidelines for the Supervisor or 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 for the poverty exemption from taxation under the Act in Monroe Charter Township, a person shall do all the following on an annual basis:

1. Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the State Tax Commission with the local assessing unit.
2. File a claim with the Board of Review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by federal and state income tax returns for all persons residing in the principal residence filed in the preceding year or in the current year. 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 preceding tax year, and an affidavit in a form prescribed by the State Tax Commission may be accepted in place of the federal or state income tax return.
3. Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested by the supervisor or the board of review.



5. Meet the income levels of the Federal Poverty Income Guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services and as adopted by Monroe Charter Township, as shown on Exhibit A, attached hereto and incorporated herein.

6. Confirm that the combined assets of all persons do not exceed the asset level guidelines, as listed below, as determined by the Board of Monroe Charter Township. 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, life insurance, retirement funds, etc.

A poverty exemption shall not be granted if any of the following conditions are applicable to the household (Monroe Charter Township Asset Level Guidelines):

- A. The applicant or any other resident of the household has combined cash assets in savings or checking accounts, certificates of deposit, stocks, bonds, cash or other assets that exceed \$2,000.
- B. The applicant or any other resident of the household has combined non-cash assets that exceed \$5,000, excluding the primary residence, applicant's household personal property and one automobile per household resident 16 years of age or older.

7. The application for an exemption shall be filed after January 1st but one day prior to the last day of the December Board of Review of the then-current year. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

8. The Board declines to adopt a resolution in allowing claims under the Act, subsections (6) and (8).

**NOW, THEREFORE, BE IT RESOLVED** that (1) Monroe Charter Township Resolution 21-03 is repealed and cancelled and replaced in its entirety by this Resolution 22-01; and further that (2) the Board of Review shall follow the above stated policy and guidelines in granting an exemption, in full or in part, or in denying the exemption.



Christina Smith, Clerk

Monroe Charter Township

Attested:  


Alan Barron, Supervisor

Monroe Charter Township

STATE OF MICHIGAN )  
 )  
COUNTY OF MONROE )

I, Christina Smith, Clerk of Monroe Charter Township do hereby certify that the foregoing Resolution is a true and exact copy of a Resolution adopted by the Monroe Charter Township Board at its Regular Meeting held January 18, 2022.

7 Board members present and 7 voting in favor the Resolution.

A handwritten signature in black ink, appearing to read "Christina Smith", written over a horizontal line.

Christina Smith, Clerk

**Exhibit A**  
Poverty Income Guidelines

<b>Size of Family Unit</b>	<b>Federal Poverty Guidelines to qualify for 100% exemption of taxable value</b>	<b>Monroe Charter Township Poverty Guidelines to qualify for 50% reduction of taxable value <sup>^</sup></b>	<b>*Monroe Charter Township Poverty Guidelines to qualify for 25% reduction of taxable value <sup>~</sup></b>
1	\$12,880	\$14,812	\$16,744
2	\$17,420	\$20,033	\$22,646
3	\$21,960	\$25,254	\$28,548
4	\$26,500	\$30,475	\$34,450
5	\$31,040	\$35,696	\$40,352
6	\$35,580	\$40,917	\$46,254
7	\$40,120	\$46,138	\$52,156
8	\$44,660	\$51,359	\$58,058
For each additional person, add:	\$4,540	\$5,221	\$5,902

<sup>^</sup> "1 person" Monroe Charter Township Poverty income level for 50% reduction in taxable value is determined each year by multiplying the federal income level by a factor of 1.15 and "Each Additional Person" is adjusted by a factor of 1.15.

<sup>~</sup> "1 person" Monroe Charter Township Poverty income level for 25% reduction in taxable value is determined each year by multiplying the federal income level by a factor of 1.30 and "Each Additional Person" is adjusted by a factor of 1.30.

\*Derived from the guidelines for the Michigan Food Assistance Program