

White Lake Township

Board of Review Hardship Exemption Requirements:

Income guidelines shall be 25% above the current Federal Government Poverty Income standards as approved by the White Lake Township Board.

Asset Test (required by state law):

All savings, property, and investments (except the owner's primary residence and principal vehicle) will be considered as part of the income stream at the current rate of interest. If the applicant's assets exceed \$25,000 an exemption will not be granted. Further, a poverty exemption will not be granted to an applicant whose investments will produce an income that when added to the applicant's household income exceeds 25% above the federal poverty guidelines.

QUALIFICATIONS FOR POVERTY EXEMPTION

1. Must be the owner and occupant of the property as their principal residence.
2. Provide a copy of current Federal Income Tax Return.
3. Provide a copy of current State Income Tax Return.
****Copies of tax returns for all persons residing in the homestead must be signed, or Michigan Dept. of Treasury Form 4988 must be submitted
4. Provide statement of benefits paid from the Social Security Administration or Michigan Department of Social Services.
5. Provide a valid driver's license or other identification.
6. Provide a copy of the deed or land contract of the property.
7. Complete application form provided by assessing department.

INCOME GUIDELINES:

Persons in household	2024 Federal Poverty Guidelines	25% above Fed Guidelines
1	\$ 14,580	\$ 18,225
2	\$ 19,720	\$ 24,650
3	\$ 24,860	\$ 31,075
4	\$ 30,000	\$ 37,500
5	\$ 35,140	\$ 43,925
6	\$ 40,280	\$ 50,350
7	\$ 45,420	\$ 56,775
8	\$ 50,560	\$ 63,200
Additional	\$ 5,140	\$ 6,425

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

Petition Number: _____

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Township or City Township of White Lake	County OAKLAND	School
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The undersigned hereby appeals to the Board of Review for a reduction of Assessed Valuation because of inability to contribute toward the public charges by reason of POVERTY.

Property Identified (Parcel code required. Property address & legal description optional): Y -12-	Neighborhood:	
	Owner's Name:	Current Year Transfer?

NOTE: ANY PERSON MAKING A FALSE AFFIDAVIT FOR THE PURPOSE OF EXEMPTION FROM TAXATION SHALL BE GUILTY OF THE CRIME OF PERJURY AND SHALL BE PUNISHED ACCORDINGLY.

Assessed Amount	Owner's Estimated TRUE CASH VALUE	Tentative Taxable Value	Tentative Capped Value	Year
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IMPORTANT: IT IS NECESSARY THAT YOU FILL OUT THIS PETITION AS CAREFULLY AS YOU CAN. ALL QUESTIONS MUST BE ANSWERED. YOU MUST PROVIDE SUPPORTING INFORMATION SUCH AS TAX RETURNS, CONTRACTS, MORTGAGE RECEIPTS, TAX RECEIPTS, BANK BOOKS, ETC. FOR THE BOARD OF REVIEW TO EXAMINE.

1. PERSONAL INFORMAION

YOUR SOCIAL SECURITY NUMBER: _____/_____/_____	AGE ON DECEMBER 31, OF LAST YEAR: YOURS: _____	Check the box to indicated if you or your spouse qulaify for credit as any of the following: a. <input type="checkbox"/> PARAPLEGIC, QUADRIPLEGIC, or HEMIPLEGIC b. <input type="checkbox"/> TOTALLY AND PERMANENTLY DISABLED c. <input type="checkbox"/> VETERAN d. <input type="checkbox"/> BLIND
SPOUSE'S SOCIAL SECURITY NUMBER: _____/_____/_____	SPOUSE'S _____	
I hereby grant permission to review the income tax files in order to process this application. Did you receive a Homestead Property Tax Credit from the State <input type="checkbox"/> YES <input type="checkbox"/> NO		

2. HOUSEHOLD: PLEASE LIST ALL MEMBERS OF YOUR HOUSEHOLD, THEIR AGES, AND SOCIAL SECURITY NUMBERS.

NAME: _____	AGE: _____	SSN: _____/_____/_____
NAME: _____	AGE: _____	SSN: _____/_____/_____
NAME: _____	AGE: _____	SSN: _____/_____/_____
NAME: _____	AGE: _____	SSN: _____/_____/_____

3. CERTIFICATION

Signature	Date
Address	Phone Number

FOR BOARD OF REVIEW USE ONLY

(Disposition by Board of Review) The Board of Review must state the reason for its action below.

Exemption Denied Assessed Value reduced From: _____ To: _____

Record of Vote - Board of Review or Three Member Committee of Board

Chairperson: YES NO

Member: YES NO

Member: YES NO

Reason For Board Action:

FINAL ADJOURNMENT OF BOARD OF REVIEW

Date

Signature of Secretary to Board of Review

Date

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

TAX YEAR: _____

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

PARCEL NUMBER: _____

PROPERTY ADDRESS: _____