

YEAR \_\_\_\_\_

PARCEL NUMBER \_\_\_\_\_

PROPERTY OWNER/RESIDENT \_\_\_\_\_

**GERRISH TOWNSHIP  
APPLICATION  
FOR  
PRINCIPAL RESIDENCE POVERTY  
EXEMPTION & ASSET TEST**

**The filing of this form is necessary to determine if you qualify for a Principle Residence Poverty Exemption. The questions included in this application are necessary in order to determine hardship and asset status. You are required to answer each question. If you do not answer each question and supply all requested forms, sufficient information will not be available to grant an exemption.**

**Applications submitted that are not complete or do not include all requested forms will NOT be processed.**

**INSTRUCTIONS FOR A PETITIONER  
REQUESTING CONSIDERATION FOR A POVERTY EXEMPTION**

1. Petitioner(s) must complete the application as provided by the Assessor in its entirety and return it to the Gerrish Township Assessor's office in person Monday through Friday from 9:00am to 3:00pm, or by mail to: Gerrish Township, ATTN: ASSESSOR, 2997 E. Higgins Lake Dr, Roscommon, Michigan 48653.
2. Applications must be received before the day prior to the last day of the Board of Review.
3. Petitioner(s) will not be eligible for consideration if they do not meet the Federal Poverty Guidelines. (see table below)
4. Petitioner(s) must be the owners of property and reside at said property.
5. The petitioner(s) shall make an appointment with the Board of Review during the scheduled meeting times of the Board of Review. At that appointed time the Assessor or Board of Review may administer an oath to the petitioner(s).
6. Upon request of the Assessor or Board of Review, petitioner(s) must produce:
  - a. A valid driver's license or other acceptable method of picture identification
  - b. A deed, land contract or other evidence of property ownership
7. The application must include copies of the following:
  - a. Most recent Federal Income Tax Return – 1040, 1040A or 1040EZ
  - b. Most recent State Income Tax Return – MI 1040
  - c. Homestead Property Tax Claim

**2018 FEDERAL POVERTY INCOME GUIDELINES**

<b>Size of Family Unit</b>	<b>Income Level Poverty Guidelines</b>
1	\$12,060
2	\$16,240
3	\$20,420
4	\$24,600
5	\$28,780
6	\$32,960
7	\$37,140
8	\$41,320
For each additional person, add	\$4,180

Decisions made by the Board of Review may be appealed to the Michigan Tax Tribunal

**IN ORDER TO BE CONSIDERED FOR ELIGIBILITY,  
PETITIONERS MUST COMPLETE THE FOLLOWING TASKS ON AN ANNUAL BASIS:**

1. Be an owner of and occupy, as a homestead, the property for which an exemption is being requested.
2. File a claim with the Assessor, Supervisor or Board of Review, accompanied by most recent federal and state income tax returns for all persons residing in the homestead. This includes any property tax credit returns filed in the immediately preceding year or in the current year.
3. File the completed Gerrish Township Application Principle Residence Poverty Exemption Income and Asset Test form after January 1<sup>st</sup> but before the day prior to the last day of Board of Review meetings.
4. Produce a valid driver's license or other form of picture identification if requested.
5. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is being requested.
6. Meet the Federal Poverty Income Guidelines as defined and determined annually by the United States Office of Management and Budget. (see table pg. 2)
7. Asset Test: As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of Gerrish Township shall also include an asset level test. The following assets as determined by the Gerrish Township Board shall be considered when applying for qualification for tax exemption:
  - A. Cannot own other assets as determined by the Board of Review of over \$10,000. This excludes the value of the homestead.

*The Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review and/or Supervisor determines there are substantial, compelling and documentable reasons why there should be a deviation from the policy and federal guidelines. These are to be communicated in writing to the claimant.*

**Gerrish Township  
Hardship Exemption Application**

I, \_\_\_\_\_, on this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_, being the owner and resident of the property listed below, apply for tax relief under MCL 211.7u of the Michigan General Property Tax Act. The real and personal property of persons who, in the judgment of the Supervisor and Board of Review, be reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from the taxation under this act.

<b>Property Code#</b>	
<b>Property Address:</b>	

**Property Description:**

<b>Telephone:</b>	(    )	<b>Marital Status:</b>	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed
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<b>Age of Applicant:</b> _____	<b>Age of Co-Applicant:</b> _____	<b>Number of Dependents:</b> _____
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Name (s) of Dependents	Age (s) of Dependents

(IF ADDITIONAL SPACE IS REQUIRED PLEASE USE THE BACK OF THIS SHEET)

Have you applied for Homestead Property Tax Credit this year?     Yes     No

If yes, how much was your Property Tax Credit? \$\_\_\_\_\_ (Please refer to your attached MI 1040CR)

Approximate lot size of property on which the Homestead is located: \_\_\_\_\_

Does any other property in which you own adjoin the property in which you Homestead?     Yes     No

If yes, provide lot size/acreage: \_\_\_\_\_

<b>Home Value:</b> \$ _____	<b>Amount Owed:</b> \$ _____	<b>Estimated Equity:</b> \$ _____
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(In estimating equity, subtract the amount owed from the home value)

Name of Mortgage Company: \_\_\_\_\_

Monthly Mortgage Payment: \$ \_\_\_\_\_ Years of Residence at this location: \_\_\_\_\_

**Please list any additional [properties owned or currently being purchased:**

Property Address	Name of Owner	Assessed Value	Total Annual Taxes

Is there earned income from any of the above properties?  Yes  No      Amount? \$ \_\_\_\_\_

Are you currently employed?  Yes  No      Occupation: \_\_\_\_\_

Employer: \_\_\_\_\_ Address: \_\_\_\_\_

Telephone: (    ) \_\_\_\_\_ Length of Employment: \_\_\_\_\_

**Please list all persons living in this household:**

Name	Age	Relationship	Place of Employment	Annual Contributing Income to Household

(IF ADDITIONAL SPACE IS REQUIRED PLEASE USE THE BACK OF THIS SHEET)

**Income Statement**

You are required to provide all earned/unearned income. This includes income from salaries, Social Security, rents, pensions, IRAs, unemployment compensation, disability, government pensions, railroad pensions, workers' compensation, dividends, claims and judgments from lawsuits, alimony, child support, tax refunds, Earned Income Credit, interest income, net lottery winnings, veteran's pay, public assistance, military family allotments, private pensions, regular insurance/annuity payments, college/university scholarships/grants, monetary gifts, money received from sale of property, inheritances, or from any other sources not listed herein.

**Use the following spaces to disclose applicable sources.  
Please indicate amount in either monthly or annual amounts:**

<b>Sources of Income</b>	<b>Monthly/Annual Amount</b>

**Total Monthly/Annual Income:** \$\_\_\_\_\_

**Additional sources of income may be listed on the back of this page. If you are in doubt as to whether a source of income should be considered, please advise the Board of Review.**



### Accounts with Financial Institutions

You are required to disclose any and all checking, savings, certificates of deposit or other monetary assets in accounts you maintain with a financial institution. Please list these accounts below.

Name of Financial Institution	Type of Account	Balance as of this Date

(IF ADDITIONAL SPACE IS REQUIRED PLEASE USE THE BACK OF THIS SHEET)

Have you, within the last six months, made any large withdrawals or transferred to another individual amounts in excess of \$500.00 from any of the accounts listed above?  Yes  No

If yes, please list these transactions below:

Amount Withdrawn	Date of Withdrawal	Account	To Whom Transferred/For What Purpose (If applicable)

### Loans with Financial Institutions

You are required to disclose any and all loans you may have with any financial institution. Use the space below to disclose those loans.

Name of Financial Institution	Type of Loan	Balance Owed as of this Date

(IF ADDITIONAL SPACE IS REQUIRED PLEASE USE THE BACK OF THIS SHEET)



## Monthly Expenses

Please use the table below to report any and all of your monthly expenses.

<b>Expense Type</b>	<b>Average Monthly Amount</b>
Electricity	
Heating	
Telephone	
Cable/Internet	
Food	
Automobile	
Automobile Expenses	
Clothing	
Other: Please list	
Other: Please list	
Other: Please list	

## Additional Information

You may use the following space below to provide any other information you feel is relevant to, or should be taken into consideration, in the Board of Reviews decision to grant hardship exemption:

Reason for Exemption Request

***Do not sign this form until witnessed by the Supervisor, Assessor, Board of Review Member or a Notary Public.***

**This application shall be filed after January 1<sup>st</sup> but prior to the last day of Board of Review.**

**Property Address:** \_\_\_\_\_

**Notice:** Copies of the following must be submitted with this application:

- Most recent Federal Income Tax Return Form
- Most recent State Income Tax Return Form
- Homestead Property Tax Credit claim (MI-1040CR)
- Other identification as requested

**Notice:** Any willful misstatements or misrepresentations made on these forms may constitute perjury, which, under law, is a felony punishable by fine or imprisonment. Statements found to be false may invalidate your application.

**STATE OF MICHIGAN, COUNTY OF \_\_\_\_\_:**

**The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that he/she has no money, income or property other than mentioned herein.**

\_\_\_\_\_  
Printed Name of Petitioner

\_\_\_\_\_  
Signature of Petitioner

\_\_\_\_\_  
Date of Signature

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

\_\_\_\_\_  
Signature of Assessor, Board of Review Member, Supervisor or Notary Public

**FOR BOARD OF REVIEW USE ONLY**

Date Reviewed: _____ day of _____, 20_____	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Assessment reduced to: \$_____	
Supervisor Signature: _____ Chairperson: _____	
2 <sup>nd</sup> Member Signature: _____ 3 <sup>rd</sup> Member Signature: _____	

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