

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 Township in its entirety and return it to Gerrish Township in person Monday through Friday from 9:00am to 3:00pm, or by mail to: Gerrish Township, ATTN: Board of Review, 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 Board of Review may administer an oath to the petitioner(s).
6. Upon request of the 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

2021 FEDERAL POVERTY INCOME GUIDELINES	
Size of Family Unit	Income Level Poverty Guidelines
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
For each additional person, add	\$4,480

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 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 1st 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.

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

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

This application shall be filed after January 1st 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
- Complete list of all assets
- 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.

Printed Name of Petitioner

Signature of Petitioner

Date of Signature

FOR BOARD OF REVIEW USE ONLY

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