

Rose Township

Guidelines for Hardship Exemptions

Pursuant to P.A. 390 of 1994, the Rose Township Board of Trustees has established guidelines for use by the Rose Township Board of Review to determine the eligibility of a hardship exemption. The Board of Review shall strive to uniformly apply the standards to each applicant adopted by the Township Board unless they determine, on the record, that there are compelling and substantial reasons to deviate from the approved standards.

In order to be eligible for a hardship (poverty) exemption under Section 7u of Act 206 of PA 1893 as amended, the applicant(s) must complete and file a Hardship Exemption Application with the township and meet the Hardship exemption guidelines.

Hardship Exemption Guidelines

1. Applicants must obtain a “Hardship Exemption Application” from the Township. Applications will be accepted beginning on the first day of the month preceding the month in which the Board of Review is scheduled to meet. In order to provide adequate time for review of applications prior to the actual meeting date, it is recommended that applications be submitted at least 7 business days prior to the last day of the Board’s current session.

Applicants for hardships may petition the Board of Review at any of their meetings held in March, July, and December. At the March Board of Review, a petitioner may request a hardship exemption **and** appeal the property assessment at the same time. Only one request per year per household will be heard by the Board of Review.

2. Applicants must fill out the application form in its entirety and return same to the Rose Township at 9080 Mason St., Holly, Michigan 48442 within the time frame specified above.
3. Only one hardship application shall be submitted per year. If an application is deemed incomplete because the applicant failed to provide the required documentation, a second application may be submitted for consideration at the succeeding session of the Board of Review.
4. To be eligible, an applicant shall do all of the following:
 - a. Submit for all members of the household for which an exemption is being sought either the immediately preceding year or current year copies of
 - i. Federal Income Tax Return Form 1040, 1040A, 1040EZ.
 - ii. State of Michigan Income Tax Return Form MI-1040 and Homestead Property Tax Credit Form MI-1040CR.
 - iii. All statements of income (W-2’s, 1098, 1099, etc.) for everyone residing at the home.

- iv. Statement(s) from the Social Security Administration or the Michigan Department of Human Services as to monies received during the time period of this application.
- v. Documentation of investment income, alimony, child support, military family allotments, or other regular financial support from absent family members or another individual not living in the household.

Note: Failure to provide any of the requested documents will result in the Board of Review denying the request for exemption.

- b. Provide a valid driver's license or other form of picture identification, if requested by the Township.
 - c. Provide a copy of a land contract, mortgage documents, or other evidence of ownership, if requested by the Township.
5. An applicant must own and occupy, as a homestead/principal resident or qualified agricultural property, for which an exemption is being requested for at least one year.
 6. The taxes dues must exceed five percent (5%) of their total income after considering the property tax credit allowed by the State of Michigan
 7. In order to be considered eligible for an exemption, an applicant must meet (or fall within the parameters of) both the Income Test **and** the Asset Test.

a. Income Test

An applicant will be eligible for exemption consideration only if the gross household income is less than the levels listed below:

No. of Persons Residing in Homestead	Annual Household Income
1 Person	\$ 18,450
2 Persons	\$ 23,800
3 persons	\$ 25,200
4 persons	\$ 28,200
5 persons	\$ 31,250
6 persons	\$ 33,550
7 persons	\$ 36,750
8 persons	\$ 39,000
For each person over 9 add	\$ 3,600

b. Asset Test

The total of all assets (cash, investments, real estate, life insurance, recreational vehicles/automobiles, retirement funds, etc.) for the total household may not exceed \$40,000. The following assets are excluded from this limit:

- i. Applicant's Homestead
- ii. Applicant's household personal property
- iii. Two automobile used for personal transportation and titled to a member of the household

- iv. Assets not accessible (because of statutory or regulatory requirements) by the applicant, co-owner or any member of the applicant's household.

Note: Failure to provide the requested asset information will result in the Board of Review denying the request for exemption

8. An applicant's personal appearance before the Board of Review is not required unless it is requested by the Board of Review. Should the Board request an appearance, applicants or their designated representative, should understand that such notices are generally on very short notice.
9. If requested to appear before the Board, an applicant or designated representative, should be prepared to answer questions regarding their financial affairs, health, employment, the status of people living in their home, and other aspect of their background necessary to make a determination in meetings opened to the public.
10. Failure to appear as requested, does not waive an applicant's right of appeal to the Michigan Tax Tribunal, however it may result the Board denying an exemption for a lack of information.
11. Applicants must comply with the Michigan General Property Tax Act (MCL 211.118) which requires applicants to swear, under penalty of perjury, that the information provided is, to the best of their knowledge, true and accurate.
12. All applications will be evaluated on the information and statements given to the Assessor, Supervisor or the Board of Review and is subject to independent verification by the Township. The Board can also considered information gathered from other sources.
13. The Supervisor and the Board must agree as to the decision to grant or deny an exemption.
14. The Board of Review shall follow the policy and guidelines established by Rose Township in granting or denying a poverty exemption unless the Board of Review determines, on the record, there substantial and compelling reasons why there should be a deviation from the guidelines.
15. Applicants will be sent a written notice of the Board's final decision by the assessor. An applicant may appeal the Board's decision to the Michigan Tax Tribunal.

Rev. 2/15/08

**INFORMATION CONTAINED IN THIS APPLICATION
MAY BE SUBJECT TO DISCLOSURE PURSUANT TO
MCL 15.243, THE MICHIGAN FREEDOM OF
INFORMATION ACT.**

Date: _____

Parcel #: _____

Rose Township Property Tax Hardship Exemption Application

Applicant Information:

Name: _____

Date of Birth: _____ Age: _____

Spouse or Co-Owner (If Applicable): _____

Date of Birth: _____ Age: _____

Phone Number: (Daytime): () _____

Evenings: () _____

(Cell) () _____

Other: () _____

Property Address:

Marital Status (Check One) No of Years

Married _____

Divorced _____

Widowed _____

Separated _____

Single _____

Is this Address Claimed As your Homestead? Yes No

How Long Have You Lived At This Address: _____

Current Employment Status:

Applicant:

Disabled – No. of Years _____

Employed Full-time _____

Employed P/T (Hrs./week) _____

Unemployed – How Long _____

Laid off – How Long _____

Retired – No. of Years _____

Other _____

Spouse:

Disabled – No. of Years _____

Employed Full-time _____

Employed P/T (Hrs./week) _____

Unemployed – How Long _____

Laid off – How Long _____

Retired – No. of Years _____

Other _____

Occupation: _____
(If Employed)

Occupation: _____
(If Employed)

Employer: _____

Employer: _____

Address: _____

Address: _____

Telephone #: _____

Telephone #: _____

Household Resident Status:

List all people currently living in the household other than yourself or spouse. (Use additional sheet if necessary)

	Person #1	Person #2	Person #3	Person #4
Name				
Age				
Relationship				
Occupation				
Annual Income (From All Sources)	\$ _____	\$ _____	\$ _____	\$ _____
Claimed As Dependent?	[] Yes [] No	[] Yes [] No	[] Yes [] No	[] Yes [] No

Total annual income of all persons listed above \$ _____

Income Information:

List all sources of personal income on a monthly basis.

Applicant/Self:

- Wages/Salaries, Tips \$ _____
- Soc. Security/SSI \$ _____
- Retirement/Pensions/Annuities \$ _____
- Soc. Security (Resident Minors) \$ _____
- Other Public Assistance \$ _____
- Unemployment (Include Sub-pay) \$ _____
- A. D.C./General Assistance \$ _____
- Alimony/Child Support \$ _____
- Workmen's Comp./Vet Disability \$ _____
- Disability \$ _____
- Interest Income & Dividends \$ _____
- Net Business Income/Royalties \$ _____
- Net Farm Income \$ _____
- Other Income \$ _____

Spouse/Co-Owner:

- Wages/Salaries, Tips \$ _____
- Soc. Security/SSI \$ _____
- Retirement/Pensions/Annuities \$ _____
- Soc. Security (Resident Minors) \$ _____
- Other Public Assistance \$ _____
- Unemployment (Include Sub-pay) \$ _____
- A. D.C./General Assistance \$ _____
- Alimony/Child Support \$ _____
- Workmen's Comp./Vet Disability \$ _____
- Disability \$ _____
- Interest Income & Dividends \$ _____
- Net Business Income/Royalties \$ _____
- Net Farm Income \$ _____
- Other Income \$ _____

Supplemental Assistance - List monthly amounts:

Food Stamps	\$ _____
Transportation Supplement	\$ _____
Other: _____	\$ _____

Does anyone outside of the home contribute to the support of the household? [] Yes [] No

If "yes", what is the yearly amount of the contribution \$ _____

Please explain: _____

Expense Information:***

Average Monthly Expenses:

Rent/House Payment (principle & interest) \$ _____

Property Taxes (Homestead Only) \$ _____

Special Assessment \$ _____

Home Insurance \$ _____

Life Insurance \$ _____

Health Insurance (Out of Pocket) \$ _____

Auto Insurance \$ _____

Automobile Payment(s) \$ _____

Utilities:

Gas/Oil \$ _____

Electricity \$ _____

Telephone (Number of Accounts _____) \$ _____

Medical Expenses (Not Covered by Insurance) \$ _____

Credit Card Payments \$ _____

Other Loans

Home Equity Loan \$ _____

Student Loan \$ _____

Expense Information (Continued):

Do you have any major or unusual expense not included above? [] Yes [] No

If "yes", please explain: _____

***** Verification of All Expenses May be Requested**

Asset Information:

Provide the requested asset information:

Bank Accounts – Include in total of all accounts, CDs Money Markets, etc owned by you and your spouse:

Cash		\$ _____
Savings Accounts	Bank (s) _____	\$ _____
Checking Account	Bank (s) _____	\$ _____
CDs/ Money Markets	Bank (s) _____	\$ _____

Investments:

Life insurance (Cash/Loan Value)	\$ _____
IRA/ Kough Annuities (Current Value of All Accounts)	\$ _____
Deferred Compensation (Current Value of Accounts)	\$ _____
Land Contracts You Own (Outstanding Balances)	\$ _____
Stocks/Bonds/Treasury Bills (Combined Current Value)	\$ _____
Other Investments	\$ _____

Vehicles, Boats, ATVs, RV:

	#1	#2	#3	#4
Type				
Model				
Year				
Present Value				
Balance Owed				

Asset Information (Continued):

Other Real Estate:

Do you have an ownership interest (ownership via co-owner, partnership, corporation etc.) in any real estate (other than your principle resident) in Michigan or anywhere else? [] Yes [] No If "Yes," please list:

<u>Location/Address</u>	<u>Date Purchased</u>	<u>Current Value</u>	<u>Type of Use</u>	<u>Balance Owed</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

PLEASE READ CAREFULLY BUT DO NOT SIGN THIS APPLICATION UNTIL WITNESSED BY THE ROSE TOWNSHIP SUPERVISOR, ASSESSOR, OR BOARD OF REVIEW MEMBER:

I/We am/are unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Michigan Compiled Laws Section 211.7u.

I/We have read this application and fully understand the contents thereof. I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge. I/We further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by virtue of this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with MCL 211.119.

Applicant's Signature: _____

Spouse's Signature: _____

Subscribed and sworn to before me this _____ day of _____, 200__

Township Supervisor/ Assessor/ BOR Member