

**ASSESSMENT/ TAX YEAR 2022
FLUSHING TOWNSHIP
POVERTY TAX EXEMPTION GUIDLINES**

Pursuant to Section 211.7u
Michigan Complied Laws

The Application for One- Year Poverty Exemption is in keeping with the requirements of the state of Michigan with regard to poverty exemptions. Filing of this form is necessary to determine if you qualify for a Poverty Tax Exemption. The following questions are necessary in order to determine poverty status and asset status.

*Please read these instructions carefully. To be considered for a poverty exemption, the following information must be provided. All applicants **MUST** be complete and contain accurate information or they will not be considered.*

1. COMPLETE ALL SECTIONS OF THIS APPLICATION
2. Submit a completed and signed copy of the following:
 - [] 2021 Michigan Homestead Property Tax Credit Claim (MI 1040 CR).
 - [] 2021 Federal Income Tax Return (1040), if you are required to file Federal Income Tax.
 - [] 2021 Federal Income Tax Return (1040) for all other occupants of your home.
 - [] Income Verification
 - [] A copy of Michigan Driver's License, or Michigan Personal Identification Card.
 - [] A copy of Deed (upon request)
 - [] *Applications submitted without completed forms or income tax returns will **NOT** be processed.*
3. If an occupant of your home is not employed but has income from another source, you must show the income on your application
4. The application must be legible. If you need to provide additional information, please attach a separate sheet do not write in the margins of the application.
5. Do not submit originals of supporting documentation as we must keep these for our records and cannot return them.
6. If the application is incomplete or you do not include copies of the required financial documents, it may be considered ineligible for a poverty exemption.

RETURN THE APPLICATION AND REQUIRED DOCUMENTATION AS SOON AS POSSIBLE TO ALLOW TIME FOR REVIEW, BEFORE IT IS SUBMITTED TO THE BOARD OF REVIEW.

CONFIDENTIAL – RESTRICTED ACCESS

NOTICE: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

PLEASE READ CAREFULLY:

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

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 this application will be forfeited and placed back on the assessment roll with penalties and interests occurring on the additional tax liability in accordance with Section 211.119 Michigan Compiled Laws.

I/We further understand that if this application is incomplete or

I/We fail to include all sources of income this application will not be considered by the Board of Review and that

I/We conform to the attached income and Asset guidelines.

Applicant's Signature: _____

Date: _____

Spouse's Signature: _____

Date: _____

NOTICE: Any willful misstatement or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

2022
FLUSHING TOWNSHIP
GUIDELINES FOR GRANTING POVERTY TAX EXEMPTION

Pursuant to Section 211.7u
Michigan Complied Laws

I. General Overview

The Board of Review of Flushing Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board of Review further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by Flushing Township Board Of Trustees, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands that these guidelines must be adhered to when reviewing hardship appeals, and reserves the right to make individual considerations within their authority, as they feel necessary. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification from the Board of Review or the Assessor's Office.

Applications must be filed every year. If granted, the exemption is for one year only.

II. Basic Filing Requirements

In order to be considered for exemption under MCL 211.7u each applicant must:

- A.** Own and occupy the property as a homestead, defined by law, for which the request is being made. This may include vacant, contiguous property as long as it is considered part of the principal homestead.
- B.** Complete and submit an Application for Poverty Tax Exemption on a form designated and supplied by the Flushing Township Assessor's Office.
- C.** Submit income verification as required. This must include current Federal and State Income Tax Returns, State Homestead Property Tax Credit Forms, or any additional information requested by the Board of Review.
- D.** Submit a copy of your Michigan Driver's License or a Michigan Personal Identification Card.

III. Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and shall be adhered to unless accompanied by special circumstances. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject

property, the quality and accuracy of the information submitted and any other such evidence, as they feel appropriate in making their decision. In general, however these guidelines shall assist the Board of Review in their decisions.

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2022 assessments. These are based on STC Bulletin No. 17 of 2021.

Persons in Household	Household Income
1	\$ 12,880
2	\$ 17,420
3	\$ 21,960
4	\$ 26,500
5	\$ 31,040
6	\$ 35,580
7	\$ 40,120
8	\$ 44,660
For each additional person, add	\$ 4,540

Note: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available.

IV. Asset Guidelines

As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. The following assets **shall not** be considered when applying an asset test to determine qualification for tax exemption.

i. The value of the applicant’s primary residence subject to the exemption request along with any contiguous residential land, **except as follows:**

Under no circumstances shall a poverty exemption be granted on a principal residence purchased within one (1) year from appeal date. Unless petitioner files documentation supporting claim.

Any category of physical (or tangible) structure added to the property in the previous calendar year with a true cash value not to exceed \$2,000.00. Unless petitioner files documentation supporting claim.

ii. The value of all personal property, such as furniture and clothing.

Notwithstanding the value of property listed above, in order to be considered for tax exemption under MCL 211.7u, the value of all additional assets **shall not exceed five (5) times the annual household income of the applicant.** The Board of Review will consider all revenue and non-revenue producing assets during it’s deliberation as to whether relief shall be granted. If liquid assets (assets that can be readily converted to cash)

exceed five times the gross income and no more cash than an amount equal to one month's gross household income. Assets do include:

- Stock
- Bonds
- Mutual Funds
- Insurance Policies
- Coin Collections
- Boats
- ORVs
- Motorcycles
- Recreational Vehicles
- Second Homes
- Salable Property
- Retirement Accounts
- Jewelry, etc.

The Board of Review retains the authority to examine that application separate from the printed guidelines to determine if that applicant qualifies for a poverty exemption.

All asset information, as requested in the Application for Property Tax Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

VI. Summary

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of property tax relief due to financial hardship. The Board of Review for Flushing Township takes this task seriously and attempts to provide relief to all deserving residents within the township. The Board of Review may deny any appeal, regardless of income, if the financial hardship appears to be self created by the actions of the person or persons making the application. The Board of Review may deviate from the guidelines if it determines there are substantial and compelling reasons, which are to be communicated, in writing, by the applicant. The Board of Review reserves the right to modify these guidelines as necessary.