

MIDDLE BRANCH TOWNSHIP
Hardship (Poverty) Exemption Policy

Public Act 390 of 1994 was passed by the Michigan Legislature and signed by the governor on December 29, 1994, and Public Act makes significant changes to the poverty exemption policy found in 211.7U as amended, of the Michigan Compiled Laws; and

Public Act 390 states that the governing body of the local assessing unit shall determine and make available to the public, the policy and guidelines the local assessing unit uses for granting hardship (poverty) exemptions;

NOW, THEREFORE, BE IT ESTABLISHED THAT:

In order to be eligible for a hardship (poverty) exemption, the claimant must establish or comply with all of the following:

1. Be the owner and occupant of a homestead property and reside on such property which the exemption if requested.
2. Not own any other real estate and/or recreational vehicles in or out of the state of Michigan. Cash assets in savings and checking accounts shall not excel two thousand dollars (\$2,000.00). The level of cash assets may be waived under extenuating circumstances as determined by the Board of Review.
3. Hardship exemption may be up to the amount of property tax not returned pursuant to the Michigan Property Tax Credit if the total household income of the applicant meets with the income guidelines set by the Township of Middle Branch each year, which consists of the income guidelines contained in paragraph 9 of this policy.
4. File a completed application with the Township Assessor after January 1, but at least one day prior to the last day of the Board of Review on a form provided by the Township.
5. Provide current or preceding year federal and state income tax credit returns. The applicant must file for the Michigan Real Estate Property Tax Credit. An exemption shall not be given for the amount of property tax refundable by any organization or governmental agency.
6. Provide a valid driver's license or other form of identification if requested by the Township Assessor or the Board of Review.
7. Produce a deed or land contract as evidence of ownership of the homestead property if requested by the Township of Middle Branch or the Board of Review.
8. Meet the Middle Branch Township's income standards "Poverty Threshold" for the calendar year in question. As its "Poverty Threshold", the Township of Middle Branch has adopted and incorporated the federal poverty guidelines updated annually in the Federal Register by the United States Department of Health and Human Services under authority of Section 673 of subtitle B of Title VI of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, and 42 USC 9902.
9. This policy and guidelines apply only to individuals and are not for trusts or other types of ownership's such as Corporations, Limited Liability Companies, partnerships, associations, and co-owners (the only exception being the individual owner of a life estate).
10. Only the assessed value of the homestead of an owner of a life estate shall apply, but the incomes of the owner of a life estate and income of all interested persons and household members shall be combined for determination of the poverty threshold. The owner of the life estate must reside and use the property as his or her homestead.

11. Any tax exemption given to an individual under these guidelines shall be for the one (1) year's taxes, and a new application will be required each year an exemption is requested..

The Township Assessor and the Board of Review shall notify in writing all applicants whose application for exemption is being denied. The applicant may appeal the decision by applying to the Michigan Tax Tribunal and filing the appeal in writing prior to June 30th for a March Board of Review action. For July and December Board of Review actions you must file with the Tribunal within 40 days of receipt of your answer from the Board of Review.

After the Township Board discussed the poverty guidelines, the board agreed to adopt the new income levels.

Therefore, Donald Williams made a resolution to establish for Middle Branch Township a Hardship (Poverty) Exemption Policy for the Supervisor and/or Assessor and Board of Review to implement. Seconded Carla Haenlein. Voting for: Sarah Blackledge, Carla Haenlein, Patricia Michell, and Donald Williams. Resolution passed with four (4) yes votes. One absent.

The Supervisor, Donald Williams, declared the resolution adopted.

I, Peggy Hoard, the duly elected and acting Clerk of Middle Branch Township, hereby certify that the foregoing resolution was adopted by the township board of said township at a special meeting of said board held on May 10, 2008 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Signed: Peggy Hoard, Clerk

MIDDLE BRANCH TOWNSHIP Hardship (Poverty) Exemption Policy revised July 14, 2008 at the Regular Township Board Meeting. Donald Williams, Supervisor, made a motion to accept the amended Middle Branch Township Hardship (Poverty) Exemption Policy and accept the 2008 federal poverty guidelines. The motion was second by: Sarah Blackledge Those in favor: Don Williams, Peggy Hoard, Beverly Orvis, Sarah Blackledge and Patricia Michell. Those opposed: None Motion carried.

The income guidelines used by the Board of Review have been established in accordance with MCL 211.7U which was significantly altered by P.A. 390 of 1994 and further amended by PA 620 of 2002. Please see STC Bulletin No. 5 of 1995 and page 3 of STC Bulletin No. 1 of 2003 for more detailed information.

Respectfully Submitted by

Peggy A. Hoard, Clerk

FEDERAL POVERTY INCOME STANDARDS FOR 2008 ASSESSMENTS

The following are the federal poverty income standards as of 01-01-2012

Size of Family Unit	Federal Poverty Guidelines
1	\$10,900
2	\$14,700
3	\$18,500
4	\$22,400
5	\$26,200
6	\$30,000
7	\$33,800
8	\$37,600
For each additional person, add	\$ 3,800

These are the guidelines that were in effect to 01-01-2010

Income Standards changed to meet 2010 federal poverty income standards 03/22/10.

Income Standards changed to meet 2011 federal poverty income standards 03/22/2011

Income Standards changed to meet 2012 federal poverty income standards 03/19/2012