

PETITION NUMBER \_\_\_\_\_

PARCEL NUMBER: - \_\_\_\_\_

## **Township of Leavitt Application For Property Tax Relief**

Pursuant to Section 211.7u  
Michigan Compiled Laws

This application must be filled out carefully and completely. A copy of previous year Federal Income Tax Returns, with the Michigan Property Homestead Form, **must** be submitted with this application, for each person residing in the homestead. All information supplied will be kept confidential. All applications **MUST** be complete and contain accurate information or they will not be considered. Applications submitted without completed forms or income tax returns will **NOT** be processed.

**Application Valid for One (1) Year**

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**CONFIDENTIAL – RESTRICTED ACCESS**

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**Petitioner's Name:** \_\_\_\_\_

**Age** \_\_\_\_\_

Phone Number: \_\_\_\_\_

Address of property for which relief is being sought: \_\_\_\_\_

Petitioner's Marital Status:	<input type="checkbox"/>	Married	How Long? _____
	<input type="checkbox"/>	Divorced	How Long? _____
	<input type="checkbox"/>	Widow/Widower	How Long? _____
	<input type="checkbox"/>	Separated	How Long? _____
	<input type="checkbox"/>	Single	

**Employment Status: Please check the applicable box**

<input type="checkbox"/>	Employed Full Time	<input type="checkbox"/>	Disabled
<input type="checkbox"/>	Employed, Part time	<input type="checkbox"/>	Retired
<input type="checkbox"/>	Unemployed	<input type="checkbox"/>	Laid Off
<input type="checkbox"/>	Other, explain		

Usual Occupation: \_\_\_\_\_

Employer:(Last employer if unemployed) \_\_\_\_\_

**If you checked un-employed, laid off, disabled, or retired, how long have you been in this status?** \_\_\_\_\_

DESCRIBE ANY DISABILITY OR HEALTH PROBLEMS YOU HAVE:

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**Spouse's Name:** \_\_\_\_\_

**Age:** \_\_\_\_\_

**Employment Status: Please check the applicable box**

<input type="checkbox"/>	Employed Full Time	<input type="checkbox"/>	Disabled
<input type="checkbox"/>	Employed, Part time	<input type="checkbox"/>	Retired
<input type="checkbox"/>	Unemployed	<input type="checkbox"/>	Laid Off
<input type="checkbox"/>	Other, explain		

Usual Occupation: \_\_\_\_\_

Employer:(Last employer if unemployed) \_\_\_\_\_

**If your spouse is unemployed, laid off, disabled, or retired, how long has she/he been in this status?** \_\_\_\_\_

DESCRIBE ANY DISABILITY OR HEALTH PROBLEMS SPOUSE MAY HAVE:

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**Other persons currently residing in homestead:**

Name	Age	Relationship	Employment status	Employer or School Attending	Dependent?		
					Yes	No	
					Yes	No	
					Yes	No	
					Yes	No	
					Yes	No	
					Yes	No	

**Does any person listed above or any other people make a financial contribution to the household?** \_\_\_\_\_

If yes, how much does the person contribute each month?

Person's name: \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Are you and/or your spouse the sole owners of this homestead?** \_\_\_\_\_

If no, who else has an interest in the property? \_\_\_\_\_ Explain: \_\_\_\_\_

When did you and/or your spouse purchase this homestead? \_\_\_\_\_

What was the Purchase Price? \$ \_\_\_\_\_ Have improvements, additions, changes been made to this homestead in the past two years? \_\_\_\_\_. If yes, explain.

Is there a mortgage or land contract balance on the property? \_\_\_\_\_. If yes what is the payment amount? \$ \_\_\_\_\_

Does the payment include taxes or are they paid separately?  Includes taxes  Taxes are separate

What is the remaining amount due on the mortgage or land contract? \$ \_\_\_\_\_ When will it be paid off? \_\_\_\_\_

Are all outstanding taxes paid? \_\_\_\_\_ If no explain \_\_\_\_\_

Did you or your spouse seek property tax relief last year? \_\_\_\_\_

**OTHER REAL ESTATE HOLDINGS:**

Do you, your spouse, or any other person residing in the homestead have a financial interest in other real estate?

If yes, please provide the following information concerning that financial interest

Location – City & State	Tax I.D. Number of Property	Value of Property	Amount of Equity
		\$	\$
		\$	\$
		\$	\$

**Other ASSETS AND INCOME DATA**

LIST ALL SOURCES OF PERSONAL INCOME. INCOME INCLUDES ALL MONEY COMING INTO THE HOUSEHOLD FROM ANY SOURCE OR PERSON.

Source	Annual Income	Source	Annual Income
Employment	\$	Pension	\$
Social Security	\$	Unemployment Compensation	\$
Workman's Comp	\$	Welfare Assistance/Food Stamps	\$
A.D.C.	\$	Alimony	\$
Interest & Dividends	\$	Child Support	\$
Insurance	\$	Gifts/Other	\$

**HOUSEHOLD INCOME**

List the total income for each person residing in the household. Attach additional sheets if necessary.

Name	Total Income in 2012	Total Income in 2013
Petitioner:	\$	\$
Spouse:	\$	\$
Other person:	\$	\$
Other Person	\$	\$

**ASSETS - List all assets: *Must be completed:***

Cash	\$	Other - describe	Net Value
Savings Account(s)	\$		\$
Checking Account	\$		\$
Stocks & Bonds	\$		\$
Certificates	\$		\$
Insurance	\$		\$
Other	\$		\$

**VEHICLES - List vehicles(s) members of the homestead own / drive. Include leased vehicles.**

Driver or Owner	Year	Make	Model

Do you anticipate any major changes in income for the coming year? \_\_\_\_\_ If yes explain below.

**EXPENSES**

**Monthly Household:**

House Payment	\$	Water	\$	Electricity	\$
Heating –Gas/Oil	\$	Telephone	\$	Cable T.V.	\$

**MONTHLY MEDICAL EXPENSES:**

Persons Name	Relationship	Hospital	Doctor	Prescriptions
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

**PERSONAL DEBTS:**

Person or Company	Purpose of Debt	Date Debt Incurred	Original Amount of Debt	Monthly Payment	Balance Remaining
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$

Do you expect to sell the homestead for which property tax relief is being sought in the next year? \_\_\_\_\_

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**Applicant's Certification**

I am (We are) unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I 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 interest occurring on the additional tax liability. 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 \_\_\_\_\_

## Township of Leavitt

### GUIDELINES FOR POVERTY EXEMPTION REVIEW

#### I. General Overview

The Board of Review of the Township of Leavitt 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 further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by Township Board, 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 or Assessors Office.

#### 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 Tax Exemption on a form designated and supplied by the Township of Leavitt Assessors 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.

#### III. Processing Applications

Once an Application for Tax Exemption is completed and returned to the Assessors Office, it will be reviewed by the assessing staff. The assessing staff will complete and attach a Hardship Worksheet to each appeal. The worksheet will summarize the application and provide the Board of Review with specific information, income of the applicant, an estimated tax amount for the property, a summary of the estimated Homestead Property Tax Credit for the property and the estimated net property tax liability to the homeowner.

After the above referenced information is compiled, the entire packet will be submitted to the Board of Review to be considered for tax relief in a work session. The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

GUIDELINES FOR POVERTY TAX EXEMPTION

IV. **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.

Persons in Household and Household Income

As adopted annually by Township Board, based on Federal Income Levels provided.

Township of Leavitt

GUIDELINES FOR POVERTY TAX EXEMPTION

V. 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 two (2) years from appeal date.

An exemption shall also not be granted to a property whose aggregate state equalized value exceeds the township wide average, as calculated by the Township Assessor\*, unless it has been the sole primary residence of a senior citizen as defined by the Michigan Income Tax Act for the past 10 (ten) consecutive years.

\*Average calculated annually.

- 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.**

\*Household income as described in Annual Federal Income Levels, as adopted by Township Board.

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 the Township of Leavitt takes this task seriously and attempts to provide relief to all deserving residents within the Township. **The Board of Review may deny any appeal, and/or regardless of income, and/or if the financial hardship appears to be self created by the actions of the person or persons making the application. The Board of Review reserves the right to modify these guidelines as necessary.**