

**Township of Salem  
Resolution 2018-02-13-02**

**THE BOARD OF REVIEW POVERTY/HARDSHIP GUIDELINES**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Salem Township Board, and,

WHEREAS, the homestead of persons who, in the judgment of the Supervisor and the Board of Review, by reason of poverty/hardship, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u), and,

WHEREAS, pursuant to PA 390, 1994, Salem Township, Washtenaw County, adopts the following guidelines for the Supervisor and Board of Review to implement,

NOW, THEREFORE BE IT RESOLVED, that the Board of Review shall follow the above state policy and federal guidelines in granting or denying an exemption.

The foregoing resolution was offered by Mr. Whittaker and supported by Rogge.

**ROLL CALL VOTE:**

Ayes 7

Nays 0

Absent 0

The resolution passing/not passing the Supervisor declared the resolution adopted/not adopted.

**CERTIFICATE**

I, Del Wensley, Clerk of Salem Township, Washtenaw County, Michigan, hereby certify that the forgoing constitutes a true and complete copy of a Resolution which was duly adopted by the Township Board of Salem at a Regular Meeting of said Board held on February 13, 2018. I further certify that the resolution was adopted by roll call vote with

7 Ayes; 0 Nays; 0 Absent

Del Wensley  
Del Wensley, Clerk

Dated: 2/13/18

**RECEIVED**

FEB 13 2018  
SALEM TOWNSHIP  
CLERK'S OFFICE

**SALEM TOWNSHIP 2018 POVERTY EXEMPTIONS**

*WHEREAS*, the adoption of guidelines for poverty exemptions is required of the Salem Township Board; and

*WHEREAS*, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

*WHEREAS*, pursuant to PA 390 of 1994, the Township of Salem, Washtenaw County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by 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 or a signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are Salem Township's Guidelines, which are not set lower than the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

**2017 Poverty Guidelines Used to  
Determine 2018 Poverty  
Exemptions**

**Size of Family Unit**

1	\$ 14,000
2	\$ 18,900
3	\$ 23,800
4	\$ 28,800
5	\$ 33,700
6	\$ 38,600
7	\$ 43,500
8	\$ 48,500
For each additional person	\$ 4,900

## SALEM TOWNSHIP POVERTY EXEMPTION APPLICATION

I, \_\_\_\_\_, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order 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.

**PERSONAL INFORMATION:** Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

**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:		

**ADDITIONAL PROPERTY INFORMATION:** List information related to any other property you, or any member residing in the household owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

**EMPLOYMENT INFORMATION:** List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (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)

**CHECKING, SAVINGS AND INVESTMENT INFORMATION:** List any and all savings owned by all household members, including but not limited to: checking accounts, saving 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

**LIFE INSURANCE:** List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payment	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**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

**LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.**

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

**PERSONAL DEBT: All personal debt for all household members must be listed.**

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**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 (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

*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.

*Notice:* Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income or a signed form 4988 *Poverty Exemption Affidavit*. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

*Petitioners:* Do not sign this application until witnessed by the Supervisor, Assessor, Board of Review or Notary Public. (Must be signed by either the Supervisor, Assessor, Board of Review Member or Notary Public).

STATE OF MICHIGAN  
COUNTY OF \_\_\_\_\_

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

\_\_\_\_\_  
Petitioner Signature

\_\_\_\_\_  
Date

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_, 2018

Assessor Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Notary Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
This application shall be filed after January 1, but before the day prior to the last day of the December Board of Review to the address below.

Board of Review  
c/o Assessor  
Salem Township  
9600 Six Mile Road  
Salem, MI 48175

\_\_\_\_\_  
DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED BY PETITION TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO THE MICHIGAN TAX TRIBUNAL BY PETITION WITHIN 35 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE PETITION.

Michigan Tax Tribunal  
PO Box 30232  
Lansing, MI 48909  
Phone: 517-373-4400  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)