

STATE OF MICHIGAN
COUNTY OF WASHTENAW
AUGUSTA CHARTER TOWNSHIP
RESOLUTION ADOPTING POVERTY/HARDSHIP
GUIDELINES FOR CALANDER YEAR 2022
BOARD OF REVIEW

RESOLUTION 22-01

At a regular meeting of the Augusta Charter Township Board of Trustees, Washtenaw County, Michigan, held in the Board Chambers at 8021 Talladay Road, Whittaker, Michigan 48190, on the 25th day of January 2022 at 7:00 p.m.

WHEREAS, pursuant to Public Act 390, 1994 Michigan Compiled Laws Sec. 211.7u: The real and personal property of persons, in the judgement of the Supervisor and 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 and

WHEREAS, the Board of Trustees 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 Public Act 390, 1994 Michigan Compiled Laws Sec. 211, 7u: using the attached guidelines for granting or denying an exemption.

Motion to approve Resolution 22-01 was offered by Gonczy and seconded by Shelby.
Roll Call: Aye; Adams, Burek, Fuqua-Frey, Gonczy, Ortiz, Hall, Shelby. Nay; None
Absent; None
Motion Passed.

RESOLUTION DECLEARED ADOPTED.

Brian Shelby
Brian Shelby, Augusta Charter Township, Supervisor

CERTIFICATE

I, Kimberly Gonczy, the elected and acting Clerk of Augusta Charter Township, hereby certify that the foregoing resolution was adopted by the Township Board, as presented at a meeting on January 25, 2022, at which meeting a quorum was present, by a roll call vote of said members as herein set forth; that said resolution was ordered to take immediate effect.

Kimberly Gonczy 1-27-2022
Kimberly Gonczy, Augusta Charter Township, Clerk

AUGUSTA CHARTER TOWNSHIP BOARD OF REVIEW

GUIDELINES FOR HARDSHIP EXEMPTIONS

FOR 2022

A Hardship Exemption is defined by the Michigan Compiled Laws Sec. 211.7u: The real and personal property of persons, in the judgment of the supervisor and board of review by reasons of hardship, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

1. In granting a hardship exemption, the Board of Review realizes this represents a shift of that portion of the tax burden to the other taxpayers of the community.
2. **A hardship exemption is granted for one year only. The applicant may apply each year to be considered for an exemption.**
3. The exemption shall apply only to the applicant's homestead and not excess land.
4. Any relief granted is a reduction over and above the \$1,200 maximum Homestead Property Tax Credit granted by the State of Michigan through income tax filing.
5. A copy of the applicant's (and spouses', if filed separately) most recent FEDERAL INCOME TAX RETURN (if you are required to file federal income tax) and MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM must be submitted along with a completed Hardship Application Form.
6. Applicants are not eligible for consideration if they do not meet the following income guidelines as approved by the Augusta Charter Township Board of Trustees:

MAXIMUM INCOME
\$22,000 – 1 member households
\$29,200 – 2 member households
\$37,000 – 3 member households
\$44,300 – 4 member households
\$51,800 – 5 member households
\$59,600 – 6 member households
\$67,000 – 7 member households
\$74,800 – 8 member households
\$7,800 Each additional member of household

Members of household must qualify as a dependent from whom the applicant is entitled to a dependency exemption by IRS rules.

7. Applicants may be ineligible if their level of assets exceeds \$50,000 per household member.
8. Meeting the guidelines does not automatically qualify an applicant for an exemption. The Board of Review will take into account the expenses and extenuating financial circumstances which are temporarily beyond the control of the applicant.

**INSTRUCTIONS FOR HARDSHIP REDUCTION
AUGUSTA CHARTER TOWNSHIP**

The following information must be provided to be eligible for a hardship reduction:

1. **COMPLETE ALL SECTIONS OF THIS APPLICATION IN FULL; BE SURE TO SIGN THE 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.
3. **If an occupant of your home is not employed but has income from another source, you must show the income in “Annual Income” on page 1 of your application. It must also be on page 3 under the “2021 Household Income” section.**
4. **If you completed the section on page one of the application indicating you have major or unusual out-of-pocket expenses, you must provide copies of documents verifying these expenses. This does not include documentation of everyday living expenses.**
5. **The application must be legible. If you need or want to provide additional information, please attach a separate sheet.**
6. **Please do not submit originals of supporting documentation; we cannot return them.**
7. **If the application is incomplete or you do not include copies of the required financial documents, i.e.: Federal Income Tax Forms; you will be ineligible for a hardship reduction.**

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

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.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		

PART 2: 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			

PART 3: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 5: INCOME SOURCES

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

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings 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

PART 7: LIFE INSURANCE — List all policies held by all household members.

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

PART 8: 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

Continue on Page 3

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

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

PART 11: 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 (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
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Lansing MI 48909

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