

**TOWNSHIP OF MAYFIELD**

**Poverty Tax Exemption Application**

The undersigned property owner and resident of Mayfield Township hereby applies for a poverty exemption in whole or in part from property taxation on the applicant's homestead or qualified agricultural property.

Name of applicant(s): \_\_\_\_\_

Property Code Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

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

Marital Status: \_\_\_\_\_

Age of applicant: \_\_\_\_\_

Age of Spouse: \_\_\_\_\_

Number of dependents: \_\_\_\_\_

Age of dependents: \_\_\_\_\_

Have you applied for Homestead Property Tax Credit this year? \_\_\_\_\_

How much was your Property Tax Credit? \_\_\_\_\_

**REAL ESTATE:**

Is home paid for? \_\_\_\_\_

Unpaid Balance \$ \_\_\_\_\_

Name of mortgage company: \_\_\_\_\_ Monthly payment: \_\_\_\_\_

How long have you lived at this residence? \_\_\_\_\_

Do you own, or are you buying, any other property? \_\_\_\_\_

If so, list below:

PROPERTY ADDRESS	NAME OF OWNER	ASSESSED VALUE
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Income earned from above property \$ \_\_\_\_\_

Name of employer: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

List all income from salaries, Social Security, rents, pensions, unemployment compensation, disability, governmental pensions, workers' compensation, dividends, claims and judgments from lawsuits, alimony, child support and any other source:

SOURCE OF INCOME	ANNUAL INCOME
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**SAVINGS AND INVESTMENTS:** List all savings owned by you or your spouse including savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investment.

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 you and your spouse:

INSURED	AMOUNT OF POLICY	AMOUNT PAID MONTHLY	PAID UP POLICY	NAME OF BENEFICIARY	RELATIONSHIP TO INSURED

**MOTOR VEHICLES IN HOUSEHOLD:**

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

**LIST ALL PERSONS LIVING IN HOUSEHOLD:**

LAST NAME	FIRST NAME	AGE	RELATIONSHIP TO CLAIMANT	PLACE OF EMPLOYMENT	CONTRIBUTION TO FAMILY INCOME

**PERSONAL DEBTS:**

CREDITOR	PURPOSE OF DEBT	DATE OF DEBT	ORIGINAL BALANCE	MONTHLY PAYMENT	BALANCE OWED

**MONTHLY EXPENSES:**

Utilities \_\_\_\_\_ Food \_\_\_\_\_ Phone \_\_\_\_\_  
 Clothing \_\_\_\_\_ Heat \_\_\_\_\_ Car Expense \_\_\_\_\_  
 Other (specify) \_\_\_\_\_

**OTHER ASSETS:** List all other assets and their values that are owned or controlled by you. (For example: boats, livestock, antiques, etc.)

TYPE OF ASSET	VALUE	INCOME DERIVED FROM ASSETS	OWNER

**NOTICE:** A copy of your latest federal income tax return, state income tax return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040CR 1,2, 3 or 4) must be attached as proof of income for each person residing in your home.

**TOWNSHIP OF MAYFIELD**

**PROPERTY TAX POVERTY EXEMPTIONS DEFINITIONS**

According to PA 390 homestead means homestead or qualified agricultural property as those terms are defined in MCL 211.7dd. The following are those definitions:

"Homestead" means that portion of a dwelling or unit in a multiple-unit dwelling that is subject to ad valorem taxes and is owned and occupied as a principal residence by an owner of the dwelling or unit. Homestead also includes all of an owner's unoccupied property classified as residential that is adjoining or contiguous to the dwelling subject to ad valorem taxes and that is owned and occupied as a principal residence by the owner. Contiguity is not broken by a road or a right-of-way. Homestead also includes any portion of a principal residence of an owner that is rented or leased to another person as a residence as long as that portion of the principal residence that is rented or leased is less than 50% of the total square footage of living space in that principal residence. Homestead also includes a life care facility registered under the living care disclosure act, Act. No. 440 of the Public Acts of 1976,, being sections 554.801 to 554.844 of the Michigan Compiled Laws. Homestead also includes property owned by a cooperative housing corporation and occupied as a principal residence by tenant stockholders.

"Qualified agricultural property" means unoccupied property and related buildings classified as agricultural, or other unoccupied property and related buildings located on that property devoted primarily to agricultural use as defined in section 2 of the farmland and open space preservation act, Act. No. 116 of the Public Acts of 1974, being section 554.702 of the Michigan Compiled Laws. Related buildings include a residence occupied by a person employed in or actively involved in the agricultural use and who has not claimed a homestead exemption on other property. Property used for commercial storage, commercial processing, commercial distribution, commercial marketing, or commercial shipping operations or other commercial or industrial purposes in not qualified agricultural property. A parcel of property is devoted primarily to agricultural use only if more than 50% of the parcel's acreage is devoted to agricultural use. An owner shall not receive an exemption for that portion of the total state equalized valuation of the property that is used for a commercial or industrial purpose or that is a residence that is not a related building.

STATE OF MICHIGAN)  
COUNTY OF LAPEER )

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that he/she has no money, income or property other than stated herein.

\_\_\_\_\_  
Applicant's Signature

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

\_\_\_\_\_  
Signature of Township official or Notary Public

**\*\*BOARD OF REVIEW DECISIONS MAY BE APPEALED TO THE MICHIGAN TAX TRIBUNAL.**

## TOWNSHIP OF MAYFIELD

### RESOLUTION REGARDING PROPERTY TAX POVERTY EXEMPTION

WHEREAS, Public Act 390 of the Michigan Public Acts of 1994 authorizes the Township Board of Review to grant poverty exemptions or partial exemptions in appropriate circumstances; and

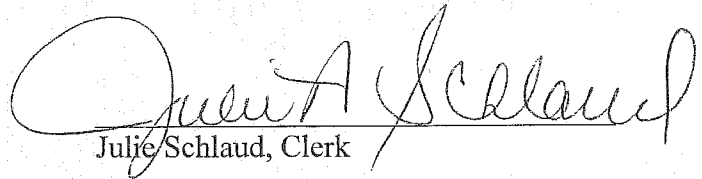
WHEREAS, the Mayfield Township Board wishes to establish a uniform and fair policy for the consideration of such requests;

THEREFORE, BE IT RESOLVED, that the Mayfield Township Board hereby adopts the following policy to be utilized by the Board of Review in deciding poverty exemption requests:

1. All requests for poverty exemptions or partial exemptions shall be applied for in writing on forms provided by the Township. No request shall be considered unless all required information is properly filled out and presented to the Township. The Board of Review shall require documentation to prove claims made on an application.
2. An application for a poverty exemption or partial exemption from property taxes shall be filed after January 1 and prior to the last day of the Board of Review meetings in March. Any exemption or reduction shall be granted only for the year in which application is made.
3. Poverty exemptions or partial exemptions shall only be considered for homestead property. No other types of property shall be eligible for consideration.
4. An exemption or partial exemption due to poverty shall not be granted unless the total household income of all members of the household is less than one hundred fifty percent (150%) of the Federal Poverty Income Standards for a household of equivalent size. The Board of Review may deviate from this requirement if there are substantial and compelling reasons stated by the Board of Review in writing and communicated to the claimant.
5. A poverty exemption shall not be granted for any household whose members have a total net worth in excess of Twenty-Five Thousand (\$25,000.00) Dollars, not including the value of the homestead. For purposes of this policy, a homestead shall consist of a single-family home on a home site of ten (10) acres or less. Any acreage in excess of ten (10) acres shall be treated as part of the total net worth.
6. Prior to granting any poverty exemptions, the Board of Review shall take into consideration the potential refund to the property owner of the Michigan Homestead Tax Credit on property taxes in excess of three and one-half percent (3.5%) of household income.

7. In granting a property tax exemption for poverty reasons, the Board of Review shall have the power to grant an exemption for the entire tax assessment or for a portion of the assessment.

The undersigned Clerk of the Township of Mayfield hereby certifies that this Resolution was duly adopted by the Mayfield Township Board at a meeting held on the 12<sup>th</sup> day of January, 2009.

  
Julie Schlaud, Clerk