

GUIDELINES FOR POVERTY EXEMPTION (M.C.L. 211.77U) FOR THE CITY OF SALINE, MI 48176

1. The applicant can appeal personally, by appointment, in writing, or through an agent authorized in writing by the property owner.
2. The applicant shall complete the hardship petition form in advance of the hearing date, including a copy of the current or prior year Income Tax Returns, both Federal and Michigan, for all persons residing in the home or listed as an owner on the deed. This must include the MI1040 CR showing the homestead Property Tax Credit. Any additional information to be presented to the Board must be in writing and attached to the petition.
3. Any relief granted is a reduction over and above the \$1200 maximum Homestead Property Tax Credit granted by the State of Michigan.
4. All applications must be RECEIVED by the Assessor's office no later than the final published session of the Board of Review.
5. All applications shall be processed by the Assessor's office to calculate the percentage of Household Income consumed by property taxes. A hardship situation does not exist when property taxes do not exceed 5% of the household/owner adjusted income.
6. The Board of Review may require a driver's license, deed, or any form of documentation necessary for verification.
7. An explanation will be required for all household members over the age of eighteen who are not cited as contributing to the household income.
8. The property being appealed must be the applicant's Homestead (Principle Residence).
9. Poverty reductions shall not be given to the same household for more than five (5) consecutive years, or until the applicant has reached age 65, at which time the five (5) year time limitation is removed.
10. In order to qualify for consideration for a Hardship Exemption, petitioners must qualify under the most current 40% Median Household Income Standards for Ann Arbor, Michigan, as determined annually by the United States Department of Housing & Urban Development (HUD). The figures listed below represent the most that could have been earned by all household members in order to qualify for a Hardship Exemption at the March, July or December Boards of Review. The Board of Review may choose to waive these income requirements if a hardship applicant has experienced a recent significant change in their household income.

<u>Household Members</u>	<u>Income</u>	<u>Household Members</u>	<u>Income</u>
1	\$23,100	5	\$35,600
2	\$26,300	6	\$38,200
3	\$29,700	7	\$40,900
4	\$32,900	8 or more	\$43,500

11. POVERTY REDUCTIONS ARE ALSO LIMITED BY:

- A. A property value of \$240,000...(120,000 S.E.V.)
- B. \$25,000 in liquid assets (savings, CD's, etc.)
- C. Real estate holding of Principal Residence only

FOR ANY DEVIATION FROM THESE GUIDELINES:

- 1. The applicant must provide any additional documentation requested by the Assessor or Board of Review.
- 2. The three Member Board of Review shall consider all requests and make a final decision.
- 3. The Board of Review must record in writing their reasons for the deviation from the guidelines.

Poverty exemptions must be processed annually. Under no circumstances will a poverty exemption be extended for a subsequent year without renewal of the application.

Guidelines adopted by Saline City Council on February 4, 2008.