



Board of Trustees

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2024 Hardship Exemption Program

A program created to assist low-income taxpayers in reducing their property taxes.

Under the Hardship Exemption Program, the Hartland Township Board of Review has the authority to reduce the amount of property taxes for a qualified applicant for the year in which the applicant applied.

The Hartland Township Board of Trustees at the February 6, 2024 meeting approved the following income guidelines to be used for qualifying for a 2024 Poverty Exemption.

To qualify for the Poverty Exemption Program, an applicant must meet these requirements:

- Be an owner of and occupy as a homestead the property for which an exemption is requested.
 - Produce a valid drivers' license or other form of identification if requested
 - Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested
 - File a **complete** application/claim with the supervisor or board of review, accompanied by federal and state income tax returns for **all** persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year, unless income taxes are not required to be filed. In this case, the Poverty Exemption Affidavit must be completed for any occupants of the home that are not required to file income taxes.
- SUBMIT COPIES OF SUPPORTING DOCUMENTATION ONLY –DO NOT SUBMIT ORIGINALS**
- DOCUMENTATION WILL BE KEPT WITH FILE AND NOT RETURNED TO APPLICANT-**
- In addition to the Federal Poverty Income Guideline, The Hartland Township Board, by resolution, authorizes an adjustment to each family-unit size poverty guide by an additional 25%.

Size of Family Unit	Federal Poverty Guideline	Hartland Township +25% Guideline
1	\$14,580	\$18,225
2	\$19,720	\$24,650
3	\$24,860	\$31,075
4	\$30,000	\$37,500
5	\$35,140	\$43,925
6	\$40,280	\$50,350
7	\$45,420	\$56,775
8	\$50,560	\$63,200
For Each Additional Person	\$5,140	\$6,425

The Board of Review meets to review these applications three times a year – at their March, July, & December meetings. The filing deadline for Poverty Exemption Applications for the 2024 tax year are as follows:

March 11, 2024

July 11, 2024

December 15, 2024

Applications **MUST BE** received by 5:00pm on the dates above to be considered for review by the Board of Review.

Poverty Exemption Notes:

- A Poverty Exemption, if granted, is good **only** for the current tax year that the application is made.
- Only ONE Poverty Exemption Application is allowed per property per year.
- If an application is received and is incomplete at the March or July meetings, the Board of Review will table any motions on the application in hopes that the applicant will complete the application by the following meeting. Applications that are incomplete as of the December meeting cannot be tabled and will be denied for that tax year.

Criteria for Determining Exemption:

A. Income: The total income of the applicants and each member of the applicant's household shall not exceed the income standards as adopted by resolution of the Hartland Township Board to be the Federal Poverty Income Guidelines published in the prior calendar year +25%. **Income levels SHALL NOT BE SET LOWER than the Federal Poverty Income Guidelines.**

B. Assets: The value of the Homestead will not be included when determining the assets of the applicant. The assets of the applicant and each member of the applicant's household shall be examined to determine whether the assets could be reasonably invested, sold or used to pay the property taxes. **Asset Test** - Applicants with assets up to \$10,000 may still be granted a full Hardship Exemption. If the assets are of a nature and value that reasonably indicate that a condition of hardship or poverty does not exist, then a Hardship Exemption shall not be granted.

C. Contribution from other sources: If the Board of Review determines the applicant receives contribution toward taxes from other sources, such as a trust, inheritance, co-owner, relative, dependent, friend or occupant of the homestead, the Board of Review may consider the amount of such contributions as an addition to the applicant's income. If the resulting sum exceeds the Income Guidelines as adopted by the Hartland Township Board then a hardship or poverty exemption shall be denied.

Poverty Exemption Applications are available from the Assessor's Office at any time throughout the year or online at www.hartlandtwp.com. For any additional information, you may contact the Assessors Office at (810) 632-7498.

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		

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)	

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
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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
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date