

ASSET Level – The Board of Review shall not grant a poverty exemption if the applicants’ household asset levels exceed (5) five times the annual household income of the applicant.

The asset level excludes the home and one vehicle. The asset level includes any savings, investments, additional vehicles, other property and recreational equipment (boats, motorcycles, and snowmobiles), and real estate separate from the home.

Asset levels are determined by combining of, all members of the household.

PA 390 of 1994 allows a claimant requesting a poverty exemption to also appeal his/her assessment before the March Board of Review in the same year.

### 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 Principle Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:

**Real Estate Information:** List the real estate information related to your principle 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 Principle Residence:	Monthly Payment:	Length of Time at This Residence:

**Additional Property Information:** List information related to any other property you, or any member residing in the household, owns.

Do you own, or are you 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)

**Motor Vehicle Information:** All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) help or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

**Assets:** List all assets – **MUST** be completed.

Asset	Net Value	Asset	Net Value
Cash		Other	
Savings Accounts		Other	
Checking Accounts		Other	
Stocks & Bonds		Other	
Certificates		Other	
Insurance		Other	

**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

**Monthly Expense Information:** The amount of monthly expenses for each category must be listed. Indicate N/A as necessary.

Heating:	Electric:	Water:
Phone:	Cable/Satellite:	Food:
Clothing:	Health Insurance:	Garbage:
Daycare:	Care Expense (gas, repair, etc)	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 NEWAYGO

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 \_\_\_\_\_, 2022

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

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

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

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

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

Board of Review  
c/o Supervisor or Assessor  
Merrill Township  
1585 W. Eleven Mile Road  
Bitely, Michigan 49309

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**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 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