

**REPUBLIC TOWNSHIP**  
**POVERTY EXEMPTION POLICY**

The following policy and guidelines, adopted by the Republic Township Board, shall be followed by the Republic Township Board of Review when considering Poverty Exemption Applications according to the General Property Tax Act, MCL 211.7u.

**Filing Requirements**

In order to be considered for a poverty exemption, a taxpayer must annually file a completed application form and provide all required additional documentation, with the Supervisor, Assessor, or the Board of Review.

The application form must be submitted on or after January 1 but prior to the December Board of Review during the year in which the exemption is requested. The applicant should contact the Township to ensure an application is received in time to be heard by a Board of Review.

In order to be considered for the poverty exemption, a taxpayer must do all of the following:

1. Own and occupy the principal residence.
2. File Michigan Department of Treasury Form 5739 – Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty.
3. File Michigan Department of Treasury Form 5737 – Application for MCL 211.7u Poverty Exemption
4. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, **for all persons residing in the principal residence** (disclosure of the income of an owner who is not residing in the principal residence is not required). An alternative affidavit may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year. (See Form 4988, Poverty Exemption Affidavit).
5. Produce a valid driver's license, or other form of identification, if requested by the Supervisor, Assessor or Board of Review.
6. Produce a deed, land contract, or other evidence of ownership of the property, if requested by the Supervisor, Assessor or Board of Review.

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**Eligibility Requirements**

1. Applicants must meet the Filing Requirements listed above.
2. Applicants must meet the federal poverty income guidelines published in the prior calendar year in the Federal Register by the U.S. Department of Health and Human Services (**current guidelines available**).

According to the U.S Census Bureau, "income" includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

3. Applicants must provide a list of all assets and meet the asset level test adopted by the Republic Township Board (**current asset level test attached**). The asset level test does not include the value of the principal residence or the value of one primary vehicle.

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**Board of Review Evaluation**

The Republic Township Board of Review must review, consider and approve or deny all applications for poverty exemption utilizing the Poverty Exemption Policy adopted by the Republic Township Board. Only full or the following partial poverty exemptions may be granted. To receive a full exemption equal to a 100% reduction in taxable value the applicant must meet the federal poverty income guidelines. To receive a partial poverty exemption equal to a 50% reduction in taxable value the applicant must meet 110% of the federal poverty income guidelines. To receive a partial poverty exemption equal to a 25% reduction in taxable value an applicant must meet 120% of the federal poverty income guidelines (**current guidelines attached**).

An application for poverty exemption, for a specific principal residence, may only be acted upon by the Board of Review once a year. If an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year.

**Appeal Rights**

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. Appeals must be made to the Michigan Tax Tribunal.