

## CHECK LIST

### 2024 POVERTY EXEMPTION ATTACHMENTS

(Please submit copies only – not originals)

THE COMPLETED CHECK LIST MUST BE RETURNED WITH THE POVERTY EXEMPTION APPLICATION

Note: Provide copies of the following as proof for **all occupants living in the home** even if not contributing to household income or expenses.

- \_\_\_\_\_ Timely filed and fully complete & signed:
  - \_\_\_\_\_ Form 5737 Poverty Exemption Application
  - \_\_\_\_\_ Form 4988 Poverty Exemption Affidavit
  - \_\_\_\_\_ Form 5739 Affirmation of Ownership
- \_\_\_\_\_ Copies of 2023 Federal Income Tax Return and Michigan Income Tax Return
- \_\_\_\_\_ Copy of 2023 Michigan Homestead Property Tax Credit Claim (MI-1040CR)
- \_\_\_\_\_ Copies of 2023 W-2 Forms, Social Security Statements (SSA-1099), Disability Statement or similar income verification for all household members
- \_\_\_\_\_ Copies of statements from additional income sources including unemployment, alimony, child support, ADC, Food Stamps, scholarships, grants, etc.
- \_\_\_\_\_ Copies of statements for checking account, savings account, certificate of deposit (CD), stocks, bonds, pension (IRA, 401, etc.) account or any other asset/retirement account
- \_\_\_\_\_ Copies of valid State of Michigan Driver License
- \_\_\_\_\_ Copy of proof of property ownership (Deed, Land Contract, etc.)
- \_\_\_\_\_ Copy of 2023 mortgage/equity loan payment verification showing the current loan balance and principal and interest payment amounts.
- \_\_\_\_\_ Completed Applicant Certification Form
- \_\_\_\_\_ Completed Waiver of Confidentiality Form
- \_\_\_\_\_ Petition to Board of Review

## 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.

<b>PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.</b>					
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			
<b>PART 2: REAL ESTATE INFORMATION</b>					
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					
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>					
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	

Continue on Page 2

**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

Continue on Page 3

**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)	

Continue and sign on Page 4

**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

**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](mailto: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

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

### PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.

Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code

### PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

### PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.

City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code

### PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- ☐ I own the property in which the exemption is being claimed.
- ☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.
- ☐ After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.

### PART 5: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.

Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee	Date
--------------------------------------	--------------------------------------	------

**Designee must attach a letter of authority.**

### LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)

<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)	Tax Year(s) exemption will be posted to tax roll
--	--

**CERTIFICATION** — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.

Assessor Signature	Date Certified by Assessor
--------------------	----------------------------

**SCIO TOWNSHIP**  
**APPLICANT CERTIFICATION**

Please initial EACH applicable statement:

\_\_\_\_\_ I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge. Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

\_\_\_\_\_ I/We also understand that this application will be **DENIED** if the information contained within is found to be false or incomplete.

\_\_\_\_\_ I/We understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with Section 211.19 of the Michigan Compiled Laws.

\_\_\_\_\_ I/We understand this application for exemption is **ONLY** for the tax year **2024**.

\_\_\_\_\_ I/We have received a copy of and understand the 2024 Poverty Exemption Policy and Guidelines.

\_\_\_\_\_ I/We certify that I/We **DID** file a State or Federal Income Tax Return (1040 or MI-1040) and Michigan Homestead Property Tax Credit (MI-1040CR) for the tax year **2023** and included a copy with this application OR completed and included the Poverty Exemption Affidavit.

\_\_\_\_\_ I/We hereby authorize the Scio Township Assessing Department to verify and or obtain information from any creditor, financial institution, government agency, insurance company or any other organization necessary for the purpose of this application of Poverty Exemption for the tax year of **2023**.

Applicant Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Spouse Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name of Preparer if other than applicant: \_\_\_\_\_

(please print)



## SCIO TOWNSHIP

### WAIVER OF CONFIDENTIALITY

Parcel Number: \_\_\_\_\_

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

I/We, \_\_\_\_\_, hereby consent to the examination of all submitted documents as well as the tax returns and other related financial documents required to determine eligibility for tax relief, including but not limited to those listed below:

Federal Income Tax Returns  
Michigan Income Tax Returns  
Principal Residence Exemption form  
Social Security Administration Statements

By the Scio Township Assessing Department Staff, their designated agent, the members of Scio Township Board of Review, and the State of Michigan Tax Tribunal authority. I further consent to any discussion of the information contained in this application at a duly convened public meeting of the Scio Township Board of Review.

By Signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims that I may have related to the disclosure of information contained in said tax returns and related documents, for which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other federal, state, or local statute or regulation.

I certify that I have read and understand the contents of this document in its entirety and have signed it of my own free will.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

### TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required, Property address & legal description optional)
---

Protested Item   ☐ Assessed Value   ☐ Tentative Taxable Value   ☐ Classification   ☐ Qualified Agricultural Property Exemption

### 1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
-----------------	-------------------------------------	-------------------------	------

### 2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll			
Classification should be (check one of the following):			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

### 3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
--	---

### 4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption:
--

### CERTIFICATION

Signature	Date
Address	Phone Number

**FOR BOARD OF REVIEW USE ONLY**

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number	Parcel Code
-----------------	-------------

**1. ASSESSED VALUE**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

☐ Denied ☐ Assessed Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**2. TENTATIVE TAXABLE VALUE**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

☐ Denied ☐ Tentative Taxable Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**3. CLASSIFICATION**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

☐ Denied ☐ Classification Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

☐ Exemption Request Denied ☐ Exemption percent modified from \_\_\_\_\_ % to \_\_\_\_\_ %

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**5. ADJOURNMENT**

Date of final adjournment of Board of Review

Board of Review Secretary Signature	Date
-------------------------------------	------