

COHOCTAH TOWNSHIP - 2017
Hardship Exemption Procedures and Guidelines

1. To be eligible a person shall do all of the following on an annual basis:
 - a) Be an owner of and occupy as a homestead the property for which an exemption is requested.
 - b) File a claim with the supervisor or board of review on the form provided by the township accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns (Michigan 1040CR form), filed in the immediately preceding year. If you are not required to file a tax return a poverty exemption affidavit must be signed and submitted with your application.
 - c) Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.
 - d) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.
 - e) Meet the federal poverty income standards that are published annually by the State Tax Commission
 - f) File an application for an exemption with the supervisor or board of review after January 1, but at least one full business day prior to the final published session of the March Board of Review. For the July or December Board of Review, the application, with supporting documentation, must be received five (5) working days prior to the Board of Review Meeting. The July Board of Review is held on the Tuesday following the third Monday in July and the December Board of Review is held on the Tuesday following the second Monday in December. All applications must be witnessed and notarized and include all required data documentation.
2. The applicant must appear in person or by an agent who is authorized to do so in writing in a witnessed and notarized statement by the property owner. The filing of the claim constitutes an appearance before the Board of Review for the purpose of preserving the claimant's right to appeal The decision of the Board of Review to the Michigan Tax Tribunal regarding the claim.
3. In the event a household member over 18 years of age is earning income but not contributing to your Support or household income, a written explanation as to why is required.
4. The cumulative total of an applicant's assets shall be limited to \$10,000 per each "allowable exemption". Each verified member of the family unit counts as one "allowable exemption". An addition 1-2 "allowable exemption" may be granted for the following:
 1. Applicant is 65 years or older.
 2. Spouse of applicant is 65 years or older.
 3. Applicant is a paraplegic or quadriplegic.Assets will include, but are not limited to the following: Real estate holdings (other than the principal residence), in excess of one car per household, pleasure boats, motor homes, bank accounts.

5. Total household income levels may not be set lower than the federal poverty income standards. The federal poverty income standards for setting poverty exemption guidelines for 2016 assessments are as follows:

<u>Size of Family Unit</u>	<u>Poverty Guidelines</u>
1	\$11,880
2	\$16,020
3	\$20,160
4	\$24,300
5	\$28,440
6	\$32,580
7	\$36,730
8	\$40,890
For each additional person, add	\$5,200

Each year thereafter the levels shall be adjusted the poverty guidelines as issued annually by the State Tax Commission for the appropriate assessment year.

- 6) A hardship is not eligible for an exemption when property taxes do not exceed the combined sum of 3.5% of the adjusted income and Homestead Property Tax Credit.
- 7) No properties that exceed \$100,000 State Equalized Value shall be eligible for hardship reduction.
- 8) A hardship exemption is not qualified when the hardship is created because the applicant is a Full or part-time student.