



## HARDSHIP/POVERTY EXEMPTION GUIDELINES

### ELIGIBILITY REQUIREMENTS FOR THE CITY OF ROCKWOOD, WAYNE COUNTY

**To be eligible, a person shall do all of the following on an annual basis:**

- 1) Be an owner and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the 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 or in the current year.
- 3) Produce a valid driver's license or other form of identification, if requested.
- 4) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 5) Meet the eligibility poverty income guidelines listed below.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review. The last day of the Board of Review is the Tuesday following the second Monday in the month of December.
- 7) Any additional eligibility requirements as determined by the Rockwood Board.

The governing body of the local assessing unit has the option of considering the age of the resident(s) when establishing their guidelines. This provision applies only when one or two persons reside in the homestead, because there is no age-related threshold for three or more persons in the homestead.

**Applicants will not be eligible for consideration if they do not meet the income guidelines established on an annual basis under the federal poverty guidelines.**

## HARDSHIP EXEMPTION APPLICATION

I \_\_\_\_\_, being the owner and resident of the property listed below, apply for tax relief under MCL 211.7u of the General Property Tax Act. The real and personal property of persons who, in the judgment of the board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

Property Parcel I.D.:		
Legal Description:		
Property Address:		
Phone (    )		
Marital Status:	Age of applicant:	Age of Spouse:
Number of Dependents:	Age(s) of Dependents:	

Have you applied for a Homestead Property Tax Credit this year? \_\_\_\_\_  
**(Attach copy of Michigan 1040 CR and Federal and State Income Tax return for each person residing in the home.)**

**REAL ESTATE:** Is home paid for? \_\_\_\_\_ Unpaid balance: \$ \_\_\_\_\_ Monthly Pmt: \_\_\_\_\_

Name of mortgage company \_\_\_\_\_

How long have you lived at this residence? \_\_\_\_\_

Do you own, or are you buying any other property? \_\_\_\_\_ If so, list below:

Property Address	Name of Owner	Assessed Value	Amount and Date of Last Taxes Paid

Income earned from above property: \$ \_\_\_\_\_

Name of employer: \_\_\_\_\_

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

Phone Number: (    ) \_\_\_\_\_

**INCOME:** List **ALL** income from salaries, Social Security, rents, unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, and any other source including **pensions, defined benefits, defined interest, and interest from ALL sources.**

Source of Income	Monthly or Annual Income

**The Bureau of the Census defines income to include the following:**

- 1) Money wages and salaries before any deductions.
- 2) Regular payments from social security, railroad retirement, unemployment compensation, strike benefits from union funds, workers' compensation, veterans' payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income, Emergency Assistance money payments, and non-federally-funded General Assistance or General Relief money payments).
- 3) Alimony, child support, and military family allotments or other regular support from an absent family member, or someone not living in the household.
- 4) Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments.
- 5) College or university scholarships, grants, fellowships and assistantships.
- 6) Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- 7) Net receipts from farm self-employment. These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.
- 8) Other net receipts from farm self-employment. These are receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.

**SAVINGS AND INVESTMENTS:** List all savings owned by you or on your behalf, including savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, **IRAs, 401Ks, deferred contributions or other pension savings, or any similar investment.**

Name of Financial Institution or Investment	Amount on Deposit	Current Interest Rates	Name(s) on Account	Value of Investment

**LIFE INSURANCE:** List all policies held by you and your spouse.

Person Insured	Amount of Policy	Amount Paid Monthly	Paid up Policy	Beneficiary's Name	Relationship to Insured

**LIST ALL PERSONS LIVING IN HOUSEHOLD:**

First & Last Name	Age	Relationship to Applicant	Place of Employment	Annual Income

**MOTOR VEHICLES IN HOUSEHOLD:**

Make/Model	Year	Monthly Payment	Balance Owed

**PERSONAL DEBTS:**

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**MONTHLY EXPENSES:**

Gas & Electric	Food	Phone	Clothing	Water	Car Expense

Other (specify) \_\_\_\_\_

**OTHER ASSETS:** List all other assets and their values that are owned or controlled by you. (For example, boats, RVs, coin collections, antiques, silver.)

Type of Asset	Value	Income Derived from Assets	Other

**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:** A copy of your latest **Federal Income Tax Return, State Income Tax Return (MI1040)**, and your **Michigan Homestead Property Tax Credit claim (MI-1040CR 1,2,3, or 4)** **must be attached** as proof of income.

**NOTE:** Do not sign this application until witnessed by the assessor, board of review member, or notary public.

**STATE OF MICHIGAN** COUNTY OF \_\_\_\_\_

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that he/she has no money, income, or property other than mentioned herein.

PETITIONER \_\_\_\_\_

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

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

**Assessor, Board of Review Member, Notary Public**

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FOR BOARD OF REVIEW USE \*\*\*\*\* Disposition by Board of Review

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

Denied:	Approved:	Assessment reduced to:
Assessor:		Chairperson:
Second Member:		Third Member: