



## **CHARTER TOWNSHIP OF SUPERIOR**

**Washtenaw County, Michigan**

### **Assessing Department**

3040 NORTH PROSPECT RD.

SUPERIOR TOWNSHIP, MI 48198

TELEPHONE: (734) 482-6099

FAX: (734) 482-3842

### **Poverty Exemption Information**

In this packet is the information that you will need to apply for a 2024 poverty exemption in Superior Township. The State of Michigan provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges/taxes. If you qualify, this could reduce your taxable value or change it to zero which could adjust your taxes.

Please fill out every form and answer every question. If something does not apply, then write NA. There is a check list that shows the documents that we will need copies of. Please return everything on the check list. You can include extra pages for explanation if necessary. If your application is incomplete and you do not include the required documents, it may affect the determination by the Board of Review.

Please return your completed and signed application and the required documents to the Assessor's Office on or after January 1<sup>st</sup>, 2024, but before the day prior to the last day of the December Board of Review. You are not required to appear in person to have your application considered. If necessary, the Board could ask you to appear if they need any further information.

The Assessing Office has enclosed:

- 2024 Resolution
- Application form 5737
- Affirmation of Ownership form 5739
- Poverty Exemption Affidavit form 4988-used if you were not required to file a federal or state income tax return.
- Poverty Exemption Asset Test Information
- Checklist of the documents needed to process your application.
- Applicant Certification
- Waiver of confidentiality

If you are submitting your information for the March Board of Review, we would appreciate it if you could return your documentation with the above signed forms and copies of your supporting documents by the end of February. This would give us time to process your paperwork.

Please contact us if you have any questions.

Sincerely,

Assessing Department, Charter Township of Superior

**CHARTER TOWNSHIP OF SUPERIOR  
WASHTENAW COUNTY, MICHIGAN**

**RESOLUTION APPROVING 2024 POVERTY EXEMPTION  
GUIDELINES FOR THE BOARD OF REVIEW**

**RESOLUTION NUMBER: 2024-01**

**DATE: JANUARY 16, 2024**

**WHEREAS** the adoption of guidelines for poverty exemptions is required of the Township Board; and

**WHEREAS**, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390 of 1994, the Charter Township of Superior, Washtenaw County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the applicant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

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

- 1) Be an owner of and occupy as a principal residence 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 principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines published in the prior calendar year as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body of the local assessing unit provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.
- 7) The application, Michigan Department of Treasury form 5737 (01-21) must be filed after January 1, but before the day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the

Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence. The Superior Township annual allowable income is also included for all persons residing in the principal residence.

### ***Annual Allowable Income for 2024 Assessments***

<b><u>Number of Persons Residing in the Principal Residence</u></b>	<b><u>Federal Poverty Guideline Annual allowable income</u></b>	<b><u>Superior Township Annual allowable income</u></b>
1 Person	\$14,580	\$26,973
2 Persons	\$19,720	\$32,173
3 Persons	\$24,860	\$37,373
4 Persons	\$30,000	\$42,573
5 Persons	\$35,140	\$47,773
6 Persons	\$40,280	\$52,973
7 Persons	\$45,420	\$58,173
8 Persons	\$50,560	\$63,373
For each additional person	\$5,140 per each additional person	\$5,200 per each additional person

#### **Asset Test**

The applicant is required to provide a list of assets for all persons residing in the residence. An applicant could meet the income guidelines but not the asset guidelines.

The total assets for all persons residing in the residence excluding the value of the principal residence shall not exceed \$25,000.


#### **Assets include but are not limited to:**

- A second home, land, vehicles
- Recreational vehicles such as campers, motorhomes, boats, and ATV's
- Buildings other than the residence
- Equipment, other personal property of value
- All Bank accounts, stocks
- Money received from the sale of property, such as, stocks, bonds, or a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments
- Food or housing received in lieu of wages
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Board of Review shall follow the above stated policy and guidelines of the local assessing unit in granting or denying an exemption. If a person claiming an exemption is qualified under the eligibility requirements the board of review shall grant the exemption in whole or in part. A full exemption is equal to a 100% reduction in taxable value, a partial exemption is equal to a 75%, 50%, or 25% reduction.

**CERTIFICATION STATEMENT**

I, Lynette Findley, the duly qualified Clerk of the Charter Township of Superior, Washtenaw County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution adopted at a regular meeting of the Charter Township of Superior Board held on January 16, 2024 and that public notices of said meeting were given pursuant to Act No. 267, Public Acts of Michigan, 1976, as amended.

  
Lynette Findley, Township Clerk

01/16/2024  
Date Certified

## 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 —</b> Petitioner must list all required personal information.					
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

<b>PART 4: EMPLOYMENT INFORMATION</b> — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
<b>PART 5: INCOME SOURCES</b>					
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.					
<b>Source of Income</b>			<b>Monthly or Annual Income</b> (indicate which)		
<b>PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>					
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.					
<b>Name of Financial Institution or Investments</b>	<b>Amount on Deposit</b>	<b>Current Interest Rate</b>	<b>Name on Account</b>	<b>Value of Investment</b>	
<b>PART 7: LIFE INSURANCE</b> — List all policies held by all household members.					
<b>Name of Insured</b>	<b>Amount of Policy</b>	<b>Monthly Payments</b>	<b>Policy Paid in Full</b>	<b>Name of Beneficiary</b>	<b>Relationship to Insured</b>
<b>PART 8: MOTOR VEHICLE INFORMATION</b>					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
<b>Make</b>	<b>Year</b>	<b>Monthly Payment</b>	<b>Balance Owed</b>		

**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
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**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)



## 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.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — 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
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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.			
<b>PART 5: CERTIFICATION</b>			
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
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<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	
<b>CERTIFICATION</b> — 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	

## 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

**POVERTY EXEMPTION ASSET TEST INFORMATION:**

DO YOU HAVE ANY OWNERSHIP INTEREST IN ANY OTHER REAL ESTATE?

( ) YES ( ) NO

ADDRESS: \_\_\_\_\_

(Additional Information May be Requested by the Board for Other Real Estate.)

**LIST THE CURRENT VALUE FOR EACH ASSET:**

CASH:	\$
CHECKING ACCOUNTS:	\$
SAVINGS ACCOUNTS:	\$
CERTIFICATES OF DEPOSIT:	\$
MONEY MARKET ACCOUNTS:	\$
STOCKS:	\$
BONDS:	\$
TREASURY BILLS:	\$
INSURANCE w/ CASH VALUE:	\$
MUTUAL FUND ACCOUNTS:	\$
IRA ACCOUNTS:	\$
KEOGH ANNUITIES:	\$
DEFERRED COMPENSATION:	\$
JEWELRY and/or GEMS:	\$
RARE COINS:	\$
ANTIQUE CARS:	\$
ANY OTHER COLLECTION:	\$
ANY OTHER ASSET:	\$

**LIST THE CURRENT VALUE FOR ALL HOUSEHOLD VEHICLES:**

(This includes Cars, Trucks, Trailers, Tractors & Boats)

MAKE:				
MODEL:				
YEAR:				
LEASED OR OWNED:				
MONTHLY PAYMENT:				

I DECLARE THAT ALL OF THE INFORMATION SUBMITTED WITHIN THIS ASSET TEST IS TRUE TO THE BEST OF MY KNOWLEDGE.

APPLICANT SIGNATURE: \_\_\_\_\_ DATE \_\_\_\_\_

# CHECK LIST FOR 2024 POVERTY EXEMPTION

(Please submit copies only – not originals)

PLEASE RETURN THIS COMPLETED CHECK LIST WITH THE POVERTY EXEMPTION APPLICATION AND REQUESTED DOCUMENTATION

Please provide copies of the following as proof for **all occupants living in the home** even if they are not contributing to household income or expenses.

- \_\_\_\_\_ Timely filed, fully completed, and signed Poverty Exemption Application Form 5737 and Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty
- \_\_\_\_\_ Copies of most recent Federal Income Tax Returns and Michigan Income Tax Returns or Form 4988 Poverty Exemption Affidavit for **all household members**
- \_\_\_\_\_ Copy of most recent Michigan Homestead Property Tax Credit Claim (MI-1040CR)
- \_\_\_\_\_ Copies of 2023 W-2 Forms, 1099's, Social Security Statements (SSA-1099), Disability Statements, Pension Statements, 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. for **all household members**
- \_\_\_\_\_ Copies of 3 months of current bank statements for checking accounts, savings accounts, all credit cards, certificate of deposits (CD), stocks, bonds, pension (IRA, 401, etc.) accounts or any other asset/retirement account for **all household members**
- \_\_\_\_\_ Copies of 2 monthly billing statements for all expense items that you have entered on the application such as house payment, heating/electric (DTE), cable, phones, water/sewer, childcare, auto, home and life insurance, health insurance, excessive medical bills, college expenses, all automobile payments, motor home payments, loans, etc.
- \_\_\_\_\_ Copies of valid State of Michigan Driver Licenses
- \_\_\_\_\_ Copy of proof of property ownership (Deed, Land Contract, tax bill, etc.)
- \_\_\_\_\_ Copy of most recent mortgage/equity loan house payment verification showing the current loan balance and principal and interest payment amounts.
- \_\_\_\_\_ Poverty Exemption Asset Test Information
- \_\_\_\_\_ Completed Applicant Certification Form
- \_\_\_\_\_ Completed Waiver of Confidentiality Form

**SUPERIOR 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 be a violation of the Michigan Criminal Code.

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

\_\_\_\_\_ I/We also understand that if any information contained herein is found to be false or incomplete, relief granted by this application will be forfeited and placed back on the assessment roll.

\_\_\_\_\_ 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 Form 4988.

\_\_\_\_\_ I/We hereby authorize the Superior 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 **2024**.

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

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

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

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

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

(Please print)

**SUPERIOR 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 Superior Township Assessing Department Staff, their designated agent, the members of Superior 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 the public meeting of the Superior Township Board of Review.

By Signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up 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