**Township Board Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test**

WHERE AS, the principal residence of persons who, in the judgement of the board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act: and

WHERE AS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 MCL 211.7u to adopt guidelines for poverty exemptions:

NOW, THEREFORE, BE TI HEREBY RESOLVED, pursuant to MCL 211.7u, that GREENLEAF TOWNSHIP, SANILAC COUNTY, adopts the following guidelines for the board of review to implement.

The guidelines shall include specific income and asset levels of the claimant and all persons residing in the household during the current or immediately preceding year. Form 4988 is to be filed for all persons residing in the principal residence who were not required to file federal or state income tax returns 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 required.
2) File Michigan Dept. of Treasury Form 5737 Application for MCL 211.7u Poverty Exemption with the board of review, accompanied by federal and state income tax returns for all persons residing in the principal residence, file in the immediately preceding year or in the current year, or complete an affidavit testifying applicant was not required to file said income tax.
3) Produce a valid drivers' license or other form of identification if requested.
4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
5) Be at or below 100% of the ***federal poverty income guidelines as defined and determined annually by the United States Department of Health and Humam Services.***
6) Meet additional eligibility requirements as determined by the township board, **including: $15,000 maximum asset value level. Assets exclude the principal residence dwelling and the *footprint* of land on which the principal residence dwelling is located. The *footprint* is considered to be the minimum lot size required by the zoning district in which the principal residence is located. Additional land beyond the minimum lot size on which the principal residence dwelling is situated is considered an asset for purposes of determining the asset value of the applicant. Additional assets include but are not limited to: Additional vehicles, a second home, equipment, or other personal property of value (camper, motor home, ATV, snowmobile), Bank Account(s), additional land, antiques, jewelry, stocks, bonds. (This is not an exhaustive list.)**

MCL 211.7u statue will be followed; if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follow:

1) A full exemption equal to 100% reduction in taxable value for thy er in which the exemption is granted; or
2) Public Act 191 of 2023 amends MCL 211.7u and MCL 211.53b allowing local units to grant a partial exemption equal to 75% reduction in taxable value for the year in which the exemption is granted; or
3) A partial exemption equal to 50% reduction in taxable value for the year in which the exemption is granted; or
4) A partial exemption equal to 25% reduction in taxable value for the year in which the exemption is granted.

BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Board Member Trustee Schuette and supported by Board Member Trustee Brown
Upon roll call vote the following voted "Aye": X KB, X RS, A DM, X JK, Ab RD
Upon roll call vote the following voted "Nay": ____ KB, ____ RS, ____ DM, ____ JK, ____ RD
Absent: Deb McClorey, Robert Brown

The Supervisor declares the resolution adopted:

Robert DeLong, Supervisor

**I, Judy Keller, the duly elected and acting Clerk of Greenleaf Township, hereby certify that the foregoing resolution was adopted by the township board of said township at a regular meeting of said board held on 3-5 2024, at which the meeting of a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.**

Judy Keller, Clerk

# GREENLEAF TOWNSHIP ASSESSING
# PERSONAL PROPERTY ANNUAL CANVAS POLICY

The GREENLEAF Township Assessor,  after printing a Personal Property Canvas Report from the BS&A system, will conduct a canvas utilizing said report by driving the Township to determine if businesses previously on the assessment roll currently exists or to add newly discovered businesses to the assessment roll.

The canvas will be conducted annually during the month of December in order to determine the status of the property on Tax Day.*

Following the Personal Property canvas, the assessor will remove or add to the BS&A system any discontinued or new businesses discovered during the canvas. Mailings will follow of Personal Property Statement L-4175 (MI Dept of Treasury form 632) along with a Small Business Property Tax Exemption Claim (MI Dept of Treasury Form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties would be those who have previously filed 5076 forms claiming less than $80,000 TCV and are no longer required to file forms 632 or 5076 or those who have previously filed 5076 forms claiming $80,000 – less than $180,000 and are required to file forms 632 along with the 5076 annually and timely.

The deadline for filing the previously stated forms and the EMPP Form 5278 with the assessing office is February 20th of each tax year.**

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*The General Property Tax Act defines "Tax Day" as December 31 of the immediately preceding year and states that the taxable status of persons and of real and personal property for a tax year shall be determined as of that day.

**Persons or entities who either own or possess assessable personal property on Tax Day, or who have received a personal property statement, Form L-4175 (Treasury Form 632), from a city or township assessor, must complete and deliver the personal property statement to the local assessor by February 20 of the tax year.  If February 20 is a Saturday, Sunday, or legal holiday, this form and accompanying personal property statement must be filed the next day that is not a Saturday, Sunday, or legal holiday of that year. This also pertains to the filing of Form 5076 and EMPP Form 5278.

# GREENLEAF TOWNSHIP ASSESSING OFFICE POLICY & PROCEDURES FOR TAXPAYER ACCESSIBILITY TO ASSESSOR'S OFFICE & PUBLIC INPSECTION AND COPYING OF ASSESSING RECORDS

**GREENLEAF TOWNSHIP ASSESSING OFFICE**
**6435 Bay City Forestville Road**
**Cass City, MI 48726**

## *TAXPAYER ACCESSIBILITY TO ASSESSOR'S OFFICE*

The Greenleaf Township Assessor, Connie Lipka, is available on Mondays 9:00am – 4:00pm.

The Greenleaf Township Assessor may be contacted by telephone or electronic mail during previously stated time or by appointment for an in person meeting at the Greenleaf Township Hall.

The Greenleaf Township Assessor can be reached by the following methods:

- Phone: # 810-614-8445
- Email: assessor511@gmail.com
- USPS: Greenleaf Township Assessor, P.O. Box 277, Marlette, MI 48453

Estimated response time for any direct inquiry with the Assessor will not exceed 7 business days.

Record Cards requested from the Assessor's Office can be obtained online, by email, USPS, or taxpayer may arrange personal pick up at the Greenleaf Township Hall.

If a taxpayer wishes to have an informal meeting to discuss any assessment questions prior to the March Board of Review Meetings, they may do so by contacting the Assessor by email or phone call. Either an in-person meeting or telephonic meeting can be arranged depending on the severity of the issue at hand and the individual taxpayer's request.

## *PUBLIC INPSECTION AND COPYING OF ASSESSING RECORDS*

Greenleaf Township Assessing information is available by contacting the Assessor as stated above during normal business hours. A link to Sanilac County GIS is also available on the Greenleaf Township Website www.greenleaftownship.org

Requests for public inspection and copying of assessing records may be made by telephone, email, or USPS.

For properties other than the taxpayer's properties, said requests may be directed to the FOIA coordinator, Township Clerk.

Any request made pursuant to Michigan's Freedom of Information Act, shall be made to the FOIA coordinator and shall be subject to the statutory requirements of FOIA.

# 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.

## PART 1: PERSONAL INFORMATION — 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 |
| ☐ Check if applied for Homestead Property Tax Credit | | Amount of Homestead Property Tax Credit | | |

## PART 2: REAL ESTATE INFORMATION

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 | | |

## PART 3: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

☐ 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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |

**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.**

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**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**

# TOWNSHIP OF GREENLEAF

Michigan Department of Treasury
4988 (05-12)

## 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

## CHECK LIST
## 2022 POVERTY EXEMPTION ATTACHMENTS

***(Please submit copies only – not originals)***

THIS 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 and signed Poverty Exemption Application.

____ Copies of 2022 Federal Income Tax Return (or completed Poverty Exemption Affidavit if not required filing income tax returns)

____ Copies of 2022 Michigan Income Tax Return (or completed Poverty Exemption Affidavit if not required filing income tax returns)

____ Copy of 2022 Michigan Homestead Property Tax Credit Claim (MI-1040CR)

____ Copies of 2022 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, etc.

____ Copies of statements for checking account, savings account, certificate of deposit (CD's), stocks, bonds, pension (IRA, 401, etc.) account or any other asset/retirement account

____ Copies of valid State of Michigan Driver License or similar form of identification for all members of the household

____ Copy of 2021 mortgage/equity loan payment verification showing the current loan balance and principal and interest payment amounts. If mortgage/equity loan was obtained in the last two (2) years, a copy of the mortgage application is required

____ Copies of State of Michigan Registration for all vehicles in the household

____ Copy of proof of property ownership (Deed, Land Contract, etc.)

____ Completed Applicant Certification form

____ Completed Waiver of Confidentiality form

# TOWNSHIP OF GREENLEAF

## *Property Tax Exemption Policy & Procedures*

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Complied Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption [*American Concrete Institute v State Tax Commission,* 12 Mich App595;163 NW2d 508 (1968)].

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's Assessing Department (filed on or before December 31•).
2. ALL attachments/documents must be submitted with the application:
   - Copy of instrument by which property was acquired (proof of ownership).
   - Copy of Articles of Incorporation.
   - Copy of By-Laws.
   - Copy of any pamphlet, other information, or literature describing the functions of the organization.
   - Copy of previous three (3) years of income tax filings including 990 forms (charitable exemption applications).
   - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.

3. A file will be created for the review and approval process.
4. A field inspection of the property will be completed including photograph.
5. If necessary, the Township's attorney will be asked to review the file and give an
6. opinion.
7. The property will be exempted the following calendar year if the application and documentation are sufficient evidence that the property qualifies under the specific exemption statue identified. The official notification of the taxable status will be the annual assessment change notice.
8. Taxpayers may appeal the assessor's determination at the March Board of Review.

Audit Procedure:
Every five (5) years beginning with 2019 assessment roll, new applications will be sent to each existing real exempt property to be verified & updated. Applicants will be allowed four (4) weeks to return the completed application. If the application is not received timely, a second notice will be sent. Site visits to each property will also take place to verify the information received. Upon discovery that the property is no longer eligible for the exemption, the assessor shall remove the exemption and amend the tax roll to reflect the removal of the exemption.

See below for application:

Note: Prior to 2022 roll, no applications for exempt properties could be located in the assessor's office.

# GREENLEAF TOWNSHIP ASSESSING OFFICE
# PROPERTY TAX EXEMPTION POLICY

6435 Bay City Forestville Road
Cass City, MI 48726

## *Property Tax Exemption General Information*

### General Test for Exemption

1.) The exemption claimant must own and occupy the property.
2.) The exemption claimant must occupy the property solely for its exempt purposes.
3.) The exemptions must be defined by Michigan law (see the general property tax act MCL Chapter 211 Section 7 which contains most of the real property exemptions).

### Requirements for Exemption from Property Tax (Real Property)

The following must be submitted:

1. Articles of Incorporation.
2. Internal Revenue Service (I.R.S.) State indicating taxable status (501 C3).
3. Copy of recorded document indicating ownership such as a Warranty Deed, Land Contract, or other similar recorded instrument.
4. A signed affidavit indicating the exempt use of the property, and the current ownship.
5. Copies of Leases of the property for which the exemption is requested.

### Supplemental Information

The items below may be submitted or requested to support the claim of exemption:

1. Federal Income Tax Return
2. Michigan Income Tax Return
3. By Laws
4. Balance Sheet
5. Mission Statement

### Personal Property Exemption

The exemption defined by Michigan Law (see the general property tax act MCL Chapter 211 Section 9 which contains most of the personal property exemptions).

# GREENLEAF TOWNSHIP
# APPLICATION FOR PROPERTY TAX EXEMPTION

**Date** __________ **Parcel Number** ________________________________

**Property Address** ________________________________

**Name of Organization** ________________________________________________

**Address of Organization** ______________________________________________

**Officers:** ______________________________ **Title:** ______________________________

______________________________________ ______________________________________

The above hereby make application for exemption from property tax under the following Section(s) of the Michigan General Property Tax Law: ____________________________________

________________________________________________________________________________

Is the Organization currently receiving a property tax exemption in another Michigan community? _____________ If yes, where?__________________________________________

________________________________________________________________________________

If Yes, for what purpose? Or under which Section of the Michigan General Property Tax Law?

________________________________________________________________________________

Supplemental information may be requested to support status as an exempt entity under Michigan Law.

_________________________________ __/__/_____ Applicant Phone (_____) _____-_________

Applicant Signature Date

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**DO NOT write below this line – Assessor use only.**

_____1) **Articles of Incorporation**

_____2) **Statement of I.R.S. indicating status**

_____3) **Affidavit of exempt use by the exempt entity**

_____4) **Federal Income Tax return**

____5) **By Laws**

____6) **Balance sheet**

____7) **Copies of Leases, if any, of the property**

**Exemption approved by:**______________________________ ________________

**Assessor** **Date**

**Exemption denied by:**______________________________ ________________

**Assessor** **Date**