

RIVES TOWNSHIP
POLICY AND GUIDELINES FOR APPLICANTS REQUESTING
CONSIDERATION FOR POVERTY EXEMPTIONS

1. Applicant must obtain the proper application from the Assessor's office. Handicapped or infirm applicants may call the Assessor's office to make necessary arrangements for assistance.
2. Applicant must be an owner and occupy the property as his/her principal residence.
 - a. Must provide valid driver's license or other acceptable method of identification
 - b. Must produce a deed, land contract, or other evidence of ownership, as specified by the Assessor.
3. Applicant must fill out the application form in its entirety and return it, in person, to the Assessor's office, except as noted in Item 1 above.
 - a. Must not sign the application until it is returned.
 - b. The applicant signature must be witnessed by the Assessor, Board of Review member or Notary Public.
4. All applicants and any person residing in the homestead shall submit last year's copies of the following:
 - a. Federal Income Tax Return – 1040 or 1040 A
 - b. State Income Tax Return – MI-1040
 - c. Homestead Property Tax Claim – MI-1040 CR
 - d. Statement of benefits paid from Michigan Department of Social Services and/or Social Security Administration
5. Applications must be filed with the Assessor's Office after January 1, but before the day prior to the last day of the December Board of Review. The Board may review applications without applicant present. However, the Board may request that an applicant be physically present to respond to any questions the Board or Assessor may have.
6. An applicant may have to answer questions regarding his/her financial affairs, or status of the people living in his/her home at the meeting before the Board of Review, which is open to and may be attended by the public at large.
7. The Board of Review may vote to go into closed session pursuant to MCL 15.268(h) to review an applicant's state or federal tax return claim as exemption under state or federal law, if the applicant request confidentiality. If the Board wishes to go into closed session, the Open Meeting Act requirement must be followed.
8. Applicants appearing before the Board will be administered an oath, as follows:

“Do you _____ swear (or affirm) that evidence and testimony you will give on your behalf before this Board of Review, is the truth, the whole truth, and nothing but the truth, so help you.”
9. Applicant will be evaluated based on the following:
 - a. Data submitted to the Assessor or Board of Review

- b. Information taken from applicant and information gathered from any source the Assessor or Board may wish to use. The Board will also consider all revenue and nonrevenue producing assets owned by the applicant.
10. Exemptions are granted annually.
 11. Applicant will not be eligible for considerations if he/she does not meet federal income guidelines determined annually by the United States Department of Health and Human Services.

Federal Poverty Income Guideline for Determination of 2021 Exemptions

Size of Family Unit	Poverty Guidelines
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
For each additional person	\$4,480

12. Cash assets for the total household may not exceed an amount equal to one month's gross household income. Non cash assets for the total household may not exceed the annual household income established for the family size. The following assets are excluded from this limit:
 - Applicant's principal residence property
 - Applicant's household personal property
 - One vehicle for personal transportation and titled to a member of the household
 - Applicant's interest in Trust Lands
 - Assets not accessible by the applicant, co-owner or any member of the applicant's
13. An exemption shall not be granted if the applicant owns real property or holds a partial interest in any other real estate other than their principal residence. (A joint interest, life estate or remainder interest in property, which is the principal residence of another, will not be considered).
14. The filing of a claim with the Board of Review constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.
15. Any successful applicant may be subject to personal investigation by Rives Township to verify information submitted or statements made to the Assessor or Board of Review for this poverty exemption claim.
16. ~~The Board of Review shall follow the Policy and Guidelines of the Rives Township in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be deviation from the Policy and Guidelines. The substantial reason will be communicated in writing to the applicant.~~
No Longer Applicable – Effective 12/23/20 Per Public Act 253 of 2020