

ALPENA TOWNSHIP ELIGIBILITY REQUIREMENTS

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

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the Supervisor or 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 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) Meet the federal poverty income standards as defined and determined annually by the United States
- 6) Do not sign until witnessed by the Supervisor, Assessor, Board of Review Member or Notary Public.

ALPENA TOWNSHIP EXEMPTION STANDARDS

A. INCOME LEVEL STANDARDS

The following are the Alpena Township poverty income standards which the United States Office of Management and Budget recommends that federal departments and agencies use.

The standards are actually compiled and published by the Bureau of the Census which refers to them as "Poverty Thresholds".

The following are the federal poverty income standards as of 12-31-2011 for use in setting poverty exemption guidelines for 2012 assessments. Please see STC Bulletin No. 12 of 2011 for additional information regarding the use of these standards.

<u>No. Of Persons Residing in Homestead</u>	<u>Poverty Threshold</u>
1 person	10,900
2 persons	14,700
3 persons	18,500
4 persons	22,400
5 persons	26,200
6 persons	30,000
7 persons	33,800
8 persons	37,600
For each additional person, add	3,800

In the above table, the term "householder" is used when there are 2 persons residing the homestead. If a house is owned jointly by a husband and wife, either the husband or wife may be listed as the householder.

Alpena Township defines income to include the following:

- 1) Money wages and salaries before any deductions.
- 2) Net receipts from nonfarm self-employment. These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses (but not including deductions for non-cash items such as depreciation).
- 3) 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 (but not including deductions for non-cash times such as depreciation).

- 4) 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).

- 5) Alimony, child support, and military family allotments or other regular support from an absent family member or someone not living in the household.
- 6) Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments.
- 7) College or university scholarships, grants, fellowships, and assistantships.
- 8) Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- 9) Money received from the sale of property such as stocks, bonds, a house, or a car unless a person is in the business of selling such property.
- 10) Withdrawals of bank deposits and borrowed money.
- 11) Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments.

Alpena Township does not include the following income:

- 1) Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- 2) Federal noncash benefit programs such as Medicare, Medicaid, food stamps, school lunches.

B. ASSET LEVEL STANDARD

Alpena Township Allowable Asset Level shall not exceed this threshold:

- 1) one homestead parcel not exceeding \$55,000.00 in S.E.V.
- 2) two standard cars
- 3) general household items
- 4) cemetery plot

***** Appeal of Poverty Exemptions to the Michigan Tax Tribunal *****

A poverty owner may appeal the March Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal. This appeal must be made by June 30. An assessor may also appeal the March Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal.

MORTGAGE INFORMATION

- A. Purchase Date _____
Amount Paid \$ _____
- B. Mortgage / Land Contract Balance \$ _____
- C. Monthly Payment \$ _____ Does this payment include taxes? [] Yes [] No
- D. Number of Years Remaining on the Mortgage / Land Contract _____
- E. Are your property taxes paid? [] Yes [] No
- F. Did you apply for a poverty exemption last year? [] Yes [] No
- G. Do you have an ownership interest in any other real estate in Michigan or anywhere else? [] Yes [] No
If yes, please list: (attach additional sheet if necessary)
Location _____ Tax I.D. No. _____
Current State Equalized Value \$ _____ Estimated Current Value \$ _____
Purchase Date _____ Purchase Price \$ _____
- H. Are you and/or your spouse the sole owners of the subject property? [] Yes [] No
If no, list all owners and their percentage of ownership:

- I. Have any improvements, changes or additions been made to the property in the last two (2) years?
[] Yes [] No If yes, please explain _____

- J. Do you anticipate selling the homestead property for which relief is sought in the next year?
[] Yes [] No Explain _____

- K. Does anyone contribute to your support? [] Yes - Amount \$ _____ [] No
Explain _____

- L. Is anyone able to contribute to your support? [] Yes [] No
Explain _____

RESIDENT STATUS

A. Please list all people currently living in your household other than yourself and spouse:

	1	2	3	4
Name				
Age				
Relationship				
Occupation				
Annual Income				
Claimed as Dependent?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Heir to Estate?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

B. List living parents, children and heirs to your estate:

	1	2	3	4
Name				
Age				
Relationship				
Occupation				
Annual Income				
Claimed as Dependent?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Heir to Estate?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

ASSET INFORMATION

What are your current assets in addition to the real estate noted previously?

Cash \$ _____
 Savings Accounts / Certificates & Money Markets \$ _____
 Checks Accounts \$ _____
 Stocks / Bonds / Treasury Bills \$ _____
 Insurance \$ _____
 Other \$ _____
 Investments \$ _____
 IRA, Keogh Annuities, Deferred Compensation \$ _____
 Personal property held as an investment
 (i.e.: gems, jewelry, coin collection, antique cars, etc.) \$ _____

Vehicles, Cars, Trucks, Boats, Trailers, etc.

Make	#1	#2	#3
Model			
Year			
Value			
Balance Owed			

LOAN DEBT

Do you have other loans or land contract outstanding? (attach additional sheet if necessary)

To Whom		To Whom	
Address		Address	
Monthly Payment		Monthly Payment	
Current Balance		Current Balance	
To Whom		To Whom	
Address		Address	
Monthly Payment		Monthly Payment	
Current Balance		Current Balance	

EXPENSE INFORMATION

Average Monthly Expenses:

Rent / House Payment (principal & interest)	\$ _____
Life Insurance	\$ _____
Health Insurance	\$ _____
Home Insurance	\$ _____
Auto Insurance	\$ _____
Taxes (homestead)	\$ _____
Taxes on other property	\$ _____
Car Payment	\$ _____
Special Assessment	\$ _____
Utilities: Gas / Oil	\$ _____
Electricity	\$ _____
Telephone	\$ _____
Water / Sewer	\$ _____
Child Care	\$ _____
Food / Clothing	\$ _____
Other loans	\$ _____
Medical (not covered by insurance)	\$ _____
Lawn care / snow removal	\$ _____
Cable	\$ _____
Other (specify) _____	
_____	\$ _____

VERIFICATION OF EXPENSES MAY BE REQUIRED

Do you have any major or unusual expenses? [] Yes [] No

If yes, please explain _____

(Attach additional sheet if necessary)

INCOME INFORMATION

Please list all sources of your personal income. Please indicate the amount from each source on an annual basis.

Wages, salaries, tips, sick, strike and sub-pay, etc.	\$ _____
All interest and dividend income (including non-taxable interest)	\$ _____
Net rent, business or royalty income	\$ _____
Retirement pension and annuity benefits	\$ _____
Name of Payer _____	
Net farm income	\$ _____
Capital gains less capital losses	\$ _____
Alimony and other taxable income	\$ _____
Social Security, SSI or railroad retirement benefits	\$ _____
Child Support	\$ _____
Unemployment compensation and TRA benefits	\$ _____
Worker's compensation, veterans' disability compensation	\$ _____
ADC and GA benefits	\$ _____
All other public assistance payments	\$ _____
Describe _____	
Other non-taxable income	\$ _____
Describe _____	
TOTAL INCOME:	\$ _____

What was the total income from all sources of everyone living in your household for the past two (2) years?

Last Year _____ Prior Year _____

Do you anticipate any major changes in income for the coming year? Yes No

If yes, please explain _____

application are true and that he/she has no money, income or property other than mentioned herein.

Petitioner

Subscribed and sworn this _____ day of _____, 20_____.

Signature _____
Assessor, Supervisor, Board of Review Member or Notary Public

This application shall be filed after January 1st, but before the day prior to the last day of Board of Review.

Address:

Disposition by Board of Review

Date _____

Denied _____ Approved _____ Assessment reduced to _____

Signatures:

Supervisor _____ Chairperson _____

Second Member _____ Third Member _____

Decisions may be appealed to the Michigan Tax Tribunal