

Woodstock Township

2018 Poverty Guidelines

Section 211.7u (1) of the General Property Tax Act defines the Poverty Exemption as a method to provide relief for those who, in the judgment of the Board of Review are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation.

The Woodstock Township Assessing Department, with approval of the Woodstock Township Board of Trustees, has adopted these official Poverty Exemption Guidelines and will make them available (and in a different format if requested) for those homeowners who wish to apply for property tax relief under the above-referenced statute. In order to qualify for a Poverty Exemption, a homeowner **must** have a principal residence exemption for the same assessment year in which the poverty exemption is requested and **must** also provide the Assessing Department with all of the information listed below, or their application will be considered incomplete and will not be reviewed by the Board of Review.

1. Timely filed and fully complete and signed Poverty Exemption Application
2. Copies of 2017 W-2 Forms, Social Security Statements (SSA-1099) or similar income verification for all permanent members of the household
1. Copies of 2017 Federal Income Tax Returns for all permanent household members
2. Copies of 2017 Michigan Income Tax Returns for all permanent household members
3. Copy of 2017 Michigan Homestead Property Tax Credit Claim (MI-1040CR)
4. Poverty Exemption Affidavit (Form 4988) (only if Applicant was not required to file a federal or state income tax return)
5. Original signed Federal IRS Form 4506-T: Request for Transcript of Tax Return
6. Copy of 2017 mortgage payment verification showing the current loan balance and principal and interest payment amounts

7. Copies of valid State of Michigan Driver license or similar form of identification for all permanent members of the household
8. Copies of State of Michigan Registration for all vehicles in the household
9. Copy of proof of property ownership (only if requested by the Assessing Department)

Woodstock Township requires all applicants to provide copies of their originally-filed tax returns and will not accept summary information reports or reproduced tax returns. Federal and state tax returns must be signed unless e-filed" documents are included. The Township retains the right to request a copy of any household occupant's federal income tax return from the Internal Revenue Service or Michigan Income Tax Returns from the Department of Treasury pursuant to MCL 205.28 as well as all vehicle or titled asset registration information from the Michigan Secretary of State.

The Poverty Exemption Application will require homeowners to provide personal information for all of the permanent household members including their marital, employment and disability status, health issues, mortgage, asset, debt and vehicle information and annual income and monthly expense figures. The Township Assessing Department will, to the best of their ability, respect the confidential nature of all of the applicant's personal information by not making it available to the general public.

In order to qualify for consideration for a Poverty Exemption, an applicant's 2017 combined household income must be less than the figures listed below, which represent the 2017 U.S. Department of Health and Human Services Federal Poverty Guidelines increased by 150%. The Board of Review may choose to waive these income requirements only if an applicant has experienced a recent significant change in their annual household income.

Household Members	Income	Household Members	Income
1	\$18,090	5	\$43,170
2	\$24,360	6	\$49,440
3	\$30,630	7	\$55,710
4	\$36,900	8	\$61,980
		Each additional member:	+\$6,270

If the owner of a principal residence meets the income guidelines listed above and has supplied the Assessing Department with all of the required documentation, the Assessing Department will make a recommended poverty exemption amount to the Board of Review assuming that 3.5 of the applicant's effective household income is appropriate for the payment of annual property taxes and that the responsibility of providing property tax relief should be shared equally between the Township and the State of Michigan by way of the Michigan Homestead Property Tax Credit Claim.

If the interest-bearing assets of a household exceed \$10,000 per household member, Not to exceed \$20,000 total, or if there are significant non-liquid assets held by the Applicant, the recommended poverty exemption amount will be reduced accordingly.

The Board of Review has the complete authority to deviate from the Assessing Department's recommended poverty exemption amount and may also reduce a poverty exemption amount if the Applicant's homestead was purchased in either the current or previous calendar year.

The Assessing Department requires that all first-time poverty exemption applicants personally attend the Board of Review (BOR). Applicants will then be required to attend the BOR every third year unless the BOR requests an additional personal appearance.

The Assessing staff will have the right to make a visit to the home of all applicants in each year that a poverty exemption is requested. If an applicant has difficulty attending the BOR because of a significant health issue, the Assessing Department will evaluate their application without a required appearance. Poverty exemption applicants are not prohibited from also appealing their assessed, capped or taxable values or property classification in the same assessment year. In compliance with the Americans with Disabilities Act, as amended, those applicants with disabilities may call the Assessing Department at (517) 431-2320 to request assistance.

All Poverty Applications may be either dropped off, or mailed to Woodstock Township, Attention Board of Review, 6486 Devils Lake Hwy, Addison Michigan 49220.

The filing deadline for all Poverty Exemption Applications is seven days prior to the first scheduled day of either the March, July or December Boards of Review. Listed below is the first day of each 2018 Board of Review hearing and the suggested filing deadline for all 2018 Poverty Exemption Applications.

First Day of Board of Review

March 12, 2018

July 17, 2018

December 11, 2018

Poverty Exemption Application Filing Deadline

March 5, 2018

July 10, 2018

December 4, 2018

All complete Poverty Exemption Applications received before the deadlines listed above will receive consideration by the Board of Review (BOR). All applicants will be notified in writing of the decision of the BOR along with their appeal rights. All poverty exemptions are, by law, effective for one year only.