

**2023 POLICY AND GUIDELINES FOR PROPERTY TAX
POVERTY EXEMPTIONS GARFIELD TOWNSHIP**

A property owner shall do all of the following on an annual basis:

1. Be an owner of and occupy a principal residence on the property for which a Poverty Exemption is requested.
2. Applicants will not be eligible for consideration if they do not meet the Federal Poverty Guidelines.
3. Per MCL 22.7u(2b) **All** persons residing in the homestead must submit last year's copies of the following: Federal Income Tax Return – 1040 or 1040A, State Income Tax Return – MI-1040, Homestead Property Tax Claim – MI-1040CR. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, bridge cards, cash advances from credit cards, and all other income sources must be provided at time of application. If applicant(s) is not required to file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit (PA 135 of 2012).
4. An explanation will be required for all household members over 18 years of age who are not cited as contributing to the household income.
5. All applicants **MUST** submit a copy of a Valid Driver's License or other photographic identification as allowed by statute.
6. Applicants will produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, **ONLY** if not already on file with the Township Assessor's office.
7. To be eligible for exemption the applicant(s) must meet **ALL** of the following income and asset standards:
 - a. The household income is equal to or less than the Federal Poverty Guidelines
 - b. Maximum Limit on total worth of all assets, **excluding** the 'net asset value' of the homestead property, cannot be more than 2 times the federal poverty income level.
 - c. May **NOT** own or have interest in property other than the homestead for which the poverty exemption is applied for ("homestead" includes adjacent parcels granted an "adjacent" Principal Residence Exemption).
8. Submit a fully completed application for an annual exemption, including a witnessed signature and all of the required income and income tax forms, after January 1 of the tax year in question, **but no later than one day** prior to, the last day of the March, July or December Board of Review, to enable assessing staff to verify applications for completion and eligibility.

POVERTY EXEMPTION - ANNUAL INCOME QUALIFICATIONS

Each year exemption limits for annual income shall be revised based on the Federal Poverty Income Guidelines published annually by the Michigan State Tax

Size of Family Unit	2023 Federal Guidelines
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each addition person	\$4,720