



POVERTY EXEMPTION APPLICATION BOARD OF REVIEW GUIDELINES

1. All applicants must obtain and complete the attached application in its entirety.
2. Applicants must **own and occupy** the property as their primary residence for which the exemption is requested. Applicants must produce a deed, land contract, or other proof of property ownership, if asked by the Board of Review. The Principal Residence Exemption (PRE) percentage, as determined by the General Property Tax Law 211.7dd, will determine the percentage that can be considered for exemption.

“Principal Residence” means the one place where an owner of the property has his or her true, fixed and permanent home to which, whenever absent, he or she intends to return and that shall continue as a principal residence until another principal residence is established.
3. A hardship/ poverty exemption shall not be granted to any applicant who owns saleable property other than their own homestead, no matter where located.
4. Non-cash assets for the total household may not exceed \$15,000. The following assets are excluded from this limit:
 - a. Applicants’ household personal property.
 - b. Licensed vehicles used for personal transportation and titled to a member of the household.
 - c. Applicants interest in Indian trusts’ land.
 - d. Assets not accessible by the applicant, co-owner or any member of the applicant’s household.
 - e. Insurance policies.
5. Applicants with an asset level in excess of \$75,000 may not be considered for a poverty exemption. The Board of Review will consider all revenue and non-revenue producing assets of the owner, co-owner, and all members of the household. Any attempt to hide and/or shift income and/or assets to another person, business, or corporation shall be grounds for immediate denial.
6. The Board of Review will consider the effect of all Michigan Income Tax Credits that the applicant receives or can receive. Credits include Senior Citizen Prescription Drug Credits and Home Heating Credits.
7. Applications must be filed every year. If granted, exemptions are in effect for one (1) year only, the current year that is being applied for, not previous, not future.
8. Applicants must submit a valid driver’s license or other acceptable form of identification.
9. The Board of Review may ask applicants or their authorized agents to be physically present at the meeting in order to answer questions regarding the poverty application.

These questions may include such subjects as financial affairs and/or health status of people living in their home at a meeting that is open to the public.

10. The Board of Review will evaluate the applications based on the data and statements given to them by the applicant. The Board of Review may also use information gathered from any other source.
11. The Board of Review shall follow the policy and guidelines established by the Fort Gratiot Charter Township Board of Trustees in granting an exemption.
12. The Board of Review may deviate from the guidelines if it is determined there are substantial and compelling reasons. Compelling reasons may include, but are not limited to, excessive medical expenses, or excessive expenses necessary for the care of elderly or handicapped/ disabled persons. Reasons must be communicated in writing by the applicant.
13. Applicants may be subject to an investigation of their entire financial and property records by the Township. This would be done to verify information given or statements made to the Board of Review or Assessing Department in regard to their property tax claim.
14. Applicants will be sent written notice of the Board of Review's final decision. An applicant may appeal the decision to the Michigan Tax Tribunal. An Assessor may also appeal the Board of Review decision.
15. Appeals of the March Board of Review must be filed with the Michigan Tax Tribunal by July 31; appeals of the July or December Board of Review must be filed with the Michigan Tax Tribunal within 35 days of the Board's decision.

If you have any questions, please contact:
Fort Gratiot Assessing Department
3720 Keewahdin Road
Fort Gratiot, Michigan 48059
Office Hours: Monday-Friday, 8:00 AM – 4:30 PM

Lisa Shagena, Assessor
MAAO, MCPPE
(810) 385-4489 x1101
lshagena@fortgratiot.us

NOTE

Even with the qualification of this exemption you as the homeowner/Poverty Exemption holder will still be responsible for the portion of the winter taxes that include any or all special assessments such as but not necessarily all inclusive; trash pick-up, admin fees, drain assessments or any other special assessment that your property may incur.