

# ***CITY OF MARSHALL GUIDELINES FOR APPLICANTS REQUESTING CONSIDERATION FOR FINANCIAL HARDSHIP EXEMPTIONS***

1. All applicants must obtain and fill out the Hardship Exemption application accompanied by Federal and State income tax returns for all persons residing in the principal residence, including any Michigan Income Tax Credits (i.e. Homestead Property Tax Credits, Senior Citizen Prescription Drug Credits and Home Heating Credits). ***It must be given to the local Assessor no later than 9AM:***

March 8<sup>th</sup>  
July 16<sup>th</sup>  
December 9<sup>th</sup>

for action by the March Board of Review *or*  
for action by the July Board of Review *or*  
for action by the December Board of Review

2. Applicants must own and occupy the homestead property for which the exemption is requested.

3. Applicants cannot be considered for exemption if their total household gross income is over 100% of the Federal poverty guidelines. The income will be based on the completed previous year's Federal Income Tax Return and Michigan State Income Tax Return. Household income limits are updated each year, using the poverty thresholds established by the *U.S. Department of Health & Human Services (HHS)*.

4. 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 100% the federal guidelines. The following assets are excluded from this limit:

Applicant's homestead property

Applicant's household personal property

One vehicle used for personal transportation and titled to a member of the household

Applicant's interest in Indian trusts lands

Assets not accessible by the applicant, co-owner or any member of the applicant's household

**5. Applications must be filed every year. If granted, exemptions are in effect for one year only.**

6. Applicants must produce a driver's license or other acceptable identification if asked by the Board of Review. Applicants must also produce a deed, land contract or other proof of property ownership if asked by the Board of Review.

7. The Board of Review will review applications. The Board may ask applicants or their authorized agents to be physically present to answer questions.

8. Applicants or their authorized agents may have to answer questions regarding such subjects as financial affairs, health and/or the status of people living in their home at a meeting that is open to the public.

9. All applications will be evaluated based on data and statements given to the Board by the applicant. The Board can also use information gathered from any other source.

10. The Board of Review shall follow the policy and guidelines established by *City Council of the City of Marshall* granting or denying an exemption.

11. The Board of Review may deviate from the guidelines if it determines there are substantial and compelling reasons. Compelling reasons include, but are not limited to, excessive medical expenses or excessive expenses necessary for the care of elderly or handicapped persons. Reasons will be communicated, in writing, to the applicant.

12. Applicants may be subject to investigation of their entire financial and property records by the City. This would be done to verify information given or statements made to the Board of Review or Assessor in regard to their poverty tax claim.

13. Applicants will be sent a written notice of the Board's final decision. An applicant may appeal the Board's decision to the Michigan Tax Tribunal. An assessor may also appeal the Board's decision.