

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

All applicants must obtain and fill out an 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). Applications are accepted each year after January 1, but before 9am on the last day of the scheduled Board of Review. Board of Review meetings are held in March, July and December of each year. Dates for Calendar 2017 are:

March 13-15, 2017
July 18, 2017
December 12, 2017

This application shall be mailed or hand delivered to: City of Marshall – Assessor
323 W. Michigan Ave.
Marshall, MI. 49068

1. Applicants must own and occupy the homestead property for which the exemption is requested.
2. Applicants cannot be considered for exemption if their total household gross income is greater than of the Federal guideline ceiling. Income will be based on the previous year Federal Income Tax Return and Michigan State Income Tax Return. Household income limits are updated each year, using the poverty thresholds published by the *U.S Department of Health and Human Services*.

Calendar 2017

<i>Family Size</i>	<i>Annual Household Income</i>	<i>Monthly Household Income</i>
A family of one (1) shall make no more than	\$11,880	\$990
A family of two (2) shall make no more than	\$16,020	\$1,335
A family of three (3) shall make no more than	\$20,160	\$1,680
A family of four (4) shall make no more than	\$24,300	\$2,025
A family of five (5) shall make no more than	\$28,440	\$2,370
A family of six (6) shall make no more than	\$32,580	\$2,715
A family of seven (7) shall make no more than	\$36,730	\$3,061
A family of eight (8) shall make no more than	\$40,890	\$3,407
For each additional person add	\$5,200	\$433

3. 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.

4. All applicants, if approved by the Board of Review, will pay taxes equal to 3.5% of their total household gross income. Applicants over 65, paraplegic, quadriplegic, hemiplegic, or totally and permanently disabled as defined under Social Security Guidelines 42 USC 416, will pay taxes equal to the following percentages:

Total household gross income less than \$3,000	0%
Total household gross income \$3,001 to \$4,000	1.0%
Total household gross income \$4,001 to \$5,000	2.0%
Total household gross income \$5,001 to \$6,000	3.0%
Total household gross income greater than \$6,000	3.5%

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 the **City Council of The City of Marshall** granting or denying an exemption.

THE BOARD DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
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