

AUGUSTA CHARTER TOWNSHIP BOARD OF REVIEW GUIDELINES FOR HARDSHIP EXEMPTIONS FOR 2020

A Hardship Exemption is defined by the Michigan Compiled Laws Sec. 211.7u: The real and personal property of persons, in the judgment of the supervisor and board of review by reasons of hardship, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

1. In granting a hardship exemption, the Board of Review realizes this represents a shift of that portion of the tax burden to the other taxpayers of the community.
- 2. A hardship exemption is granted for one year only. The applicant may apply each year to be considered for an exemption.**
3. The exemption shall apply only to the applicant's homestead and not excess land.
4. Any relief granted is a reduction over and above the \$1,200 maximum Homestead Property Tax Credit granted by the State of Michigan through income tax filing.
5. A copy of the applicant's (and spouses', if filed separately) most recent FEDERAL INCOME TAX RETURN (if you are required to file federal income tax) and MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM must be submitted along with a completed Hardship Application Form.
6. Applicants are not eligible for consideration if they do not meet the following income guidelines as approved by the Augusta Charter Township Board of Trustees:

MAXIMUM INCOME
\$20,800 – 1 member households
\$28,000 – 2 member households
\$35,100 – 3 member households
\$42,200 – 4 member households
\$49,500 – 5 member households
\$57,000 – 6 member households
\$64,500 – 7 member households
\$72,500 – 8 member households
\$7,100 Each additional member of household

Members of household must qualify as a dependent from whom the applicant is entitled to a dependency exemption by IRS rules.

7. Applicants may be ineligible if their level of assets exceeds \$25,000 per household member.
8. Meeting the guidelines does not automatically qualify an applicant for an exemption. The Supervisor and Board of Review will take into account the expenses and extenuating financial circumstances which are temporarily beyond the control of the applicant.

**INSTRUCTIONS FOR HARDSHIP REDUCTION
AUGUSTA CHARTER TOWNSHIP**

The following information must be provided to be eligible for a hardship reduction:

- 1. COMPLETE ALL SECTIONS OF THIS APPLICATION IN FULL; BE SURE TO SIGN THE APPLICATION.**
- 2. Submit a completed and signed copy of the following:**
 - 2019 Michigan Homestead Property Tax Credit Claim (MI 1040 CR)**
 - 2019 Federal Income Tax Return (1040), if you are required to file federal income tax.**
 - 2019 Federal Income Tax Return (1040) for all other occupants of your home.**
- 3. If an occupant of your home is not employed but has income from another source, you must show the income in “Annual Income” on page 1 of your application. It must also be on page 3 under the “2019 Household Income” section.**
- 4. If you completed the section on page one of the application indicating you have major or unusual out-of-pocket expenses, you must provide copies of documents verifying these expenses. This does not include documentation of everyday living expenses.**
- 5. The application must be legible. If you need or want to provide additional information, please attach a separate sheet.**
- 6. Please do not submit originals of supporting documentation; we cannot return them.**
- 7. If the application is incomplete or you do not include copies of the required financial documents, i.e.: Federal Income Tax Forms; you will be ineligible for a hardship reduction.**

YEAR 2020

PARCEL I.D. _____

APPEAL NO. _____

APPLICATION FOR ONE YEAR HARDSHIP REDUCTION CONFIDENTIAL INFORMATION
AUGUSTA CHARTER TOWNSHIP ASSESSOR'S OFFICE

APPLICANT'S NAME _____ AGE _____

NAME OF SPOUSE (if applicable) _____ AGE _____

PROPERTY ADDRESS FOR WHICH RELIEF IS BEING SOUGHT _____

DO YOU CLAIM THIS PROPERTY AS YOUR HOMESTEAD (Primary Residence)? () YES () NO

TELEPHONE NUMBER _____

EMPLOYMENT STATE AND NAME OF EMPLOYER:

ARE YOU DISABLED?

EMPLOYED		EMPLOYER	
SELF	() YES () NO	() FULL TIME () PART TIME	
SPOUSE	() YES () NO	() FULL TIME () PART TIME	

SELF	() YES () NO
SPOUSE	() YES () NO

NATURE OF DISABILITY _____

Do you have any MAJOR OR UNUSUAL OUT-OF-POCKET expenses? If yes, please list them below and provide verification.

TYPE OF EXPENSE	AMOUNT PER YEAR

LIST ALL PERSONS LIVING IN THIS HOME OTHER THAN YOU OR YOUR SPOUSE:

	1	2	3	4
Name				
Age				
Relationship				
Occupation				
Annual Income				
Claimed As Dependent	() Yes () No	() Yes () No	() Yes () No	() Yes () No

Attach additional sheet, if needed.

PROPERTY INFORMATION

Purchase Date: _____

Purchase Price: _____ (if purchased in last 3 years)

If not, amount of monthly payment: _____

Have any improvements, changes, or additions been made to the property in the last two (2) years? () Yes () No
If yes, please explain: _____

Do you own this property free and clear? () Yes () No

Are the taxes included in payment? () Yes () No

Are property taxes current? () Yes () No

If not, amount past due _____

ASSET INFORMATION

Do you have an ownership interest in any other real estate (including ownership via partnerships, corporation, etc.) in Michigan or anywhere else? () Yes () No If yes, please list (attach additional sheet if needed).

<u>Location</u>	<u>Value</u>	<u>Type of Use</u>	<u>Purchase Date</u>	<u>Purchase Price</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

What are your assets in addition to real estate?

Cash \$ _____

Savings Accounts/Certificates & Money Markets \$ _____

Checking Accounts \$ _____

Stocks/Bonds/Treasury Bills \$ _____

Insurance \$ _____

Other \$ _____

Investments \$ _____

IRA, Keogh Annuities, Deferred Compensation \$ _____

Personal Property held as an investment (i.e., gems, jewelry, coin collections, antique cars, etc.) \$ _____

Vehicles: Cars, Trucks, Boats, Trailers, etc.

Make	#1	#2	#3
Model			
Year			
Value			
Balanced Owed			

INCOME INFORMATION

2019 HOUSEHOLD INCOME

SOURCE	AMOUNT PER YEAR
Wages, Salaries, Tips, Sick, Strike, and sub-pay, etc.	\$
Social Security/SSI	\$
Retirement Pension or Annuity Benefits (Includes Military Retirement Pay)	\$
Interest and/or Dividends (includes non-taxable interest)	\$
Rent/Business or Royalty Income	\$
Disability Payments (Worker Comp, Veterans Disability, Pension Benefits)	\$
ADC, SFA, SDA, RAP/REP (Attach a copy of DSS Annual Statement)	\$
Alimony	\$
Child Support	\$
Unemployment Benefits	\$
Other Nontaxable Income (Military Family Allotments, College Scholarships, Grants, Fellowships, Etc.)	\$
Less Amount YOU PAY for Medical Insurance	\$
YOUR TOTAL INCOME	
ADD INCOME FOR ALL MEMBERS OF HOUSEHOLD (not claimed as dependents) AS SHOWN ON FIRST PAGE OF APPLICATION	\$
TOTAL HOUSEHOLD INCOME FOR 2019	\$

I DECLARE UNDER PENALTY OF PERJURY, THAT ALL OF THE INFORMATION SUBMITTED IN MY APPLICATION FOR HARDSHIP EXEMPTION IS TRUE.

SIGNED: _____

FOR OFFICE USE ONLY

2020 Assessed Value _____

Income x _____% = Non-refundable Taxes _____

Rate

Minimum A.V.

Senior: Non-Refundable + 1200 = _____ / _____ = _____

All Other: Non-Refundable + 1200 = _____ / _____ = _____

Income _____ Estimated Net Tax _____ % of Income _____

Comments: _____

2020 B/R Recommendations/Decisions _____