

In order to qualify for a Poverty Exemption, a homeowner must have a principal residence exemption for the same assessment year in which the poverty exemption is requested and must also provide the Assessing Department with all of the information listed below, or their application will be considered incomplete and will not be reviewed by the Board of Review.

1. Timely filed and fully complete and signed Poverty Exemption Application
2. Copies of 2021 W-2 Forms, Social Security Statements (SSA-1099) or similar income verification for all permanent members of the household
3. Copies Of —Federal Income Tax Returns for all permanent household members
4. Copies of 2021 Michigan Income Tax Returns for all permanent household members
5. Copy of 2021 Michigan Homestead Property Tax Credit Claim (MI-1040CR)
6. Poverty Exemption Affidavit (Form 4988) (only if Applicant was not required to file a federal or state income tax return)
7. Original signed Federal IRS Form 4506-T: Request for Transcript of Tax Return
8. Copy of mortgage payment verification showing the current loan balance and principal and interest payment amounts
9. Copies of valid State of Michigan Driver License or similar form of identification for all permanent members of the household
10. Copies of State of Michigan Registration for all vehicles in the household
11. Copy of proof of property ownership (only if requested by the Assessing Department)

The Township of Alcona requires all Applicants to provide copies of their originally filed tax returns and will not accept summary information reports or reproduced tax returns. Federal and state tax returns must be signed unless "e-filed" documents are included. The Township retains the right to request a copy of any household occupant's federal income tax return from the Internal Revenue Service or Michigan Income Tax Returns from the Department of Treasury pursuant to MCL 205.28 as well as all vehicle or titled asset registration information from the Michigan Secretary of State.

The Poverty Exemption Application will require homeowners to provide personal information for all of the permanent household members including their marital, employment and disability status, health issues, mortgage, asset, debt and vehicle information and annual income and monthly expense figures. The Alcona Township Assessing Department will, to the best of their ability, respect the confidential nature of all of the applicant's personal information by not making it available to the general public.

All Poverty Exemption Applications may be mailed to the Alcona Township Hall Attention BOR 5576 US 23 Black River MI 48721 . The filing deadline for all Poverty Exemption Applications is Friday before the first scheduled day of either the March, July or December Boards of Review. Listed below is the first day of each 2022 Board of Review hearing and the suggested filing deadline for all 2022 Poverty Exemption Applications.

First Day of Board of Review	Poverty Exemption Application Filing Deadline
March 14, 2022	March 11, 2022
July 19, 2022	July 15, 2022
December 13, 2022	December 09, 2022

All complete Poverty Exemption Applications received before the deadlines listed above will receive consideration by the Board of Review (BOR). All applicants will be notified in writing of the decision of the BOR along with their appeal rights. All poverty exemptions are, by law, effective for one year only.

The Assessing Department requires that all first-time poverty exemption applicants personally attend the Board of Review (BOR). If an applicant has difficulty attending the BOR because of a significant health issue, the Assessing Department will evaluate their application without a required appearance.

EVALUATION PROCEDURES:

1. The Board of Review shall follow the policy and guidelines when making poverty exemption decisions. The same standard shall apply to each claimant for the assessment year unless the Board of Review determines there are substantial & compelling reasons why there should be a deviation from the policy and guidelines and the substantial & compelling reasons are communicated in writing to the claimant.
2. Medical and extraordinary hardship situations may be used to qualify applicants who do not otherwise meet the above income and asset tests.
3. The applicant should be prepared to answer questions regarding their financial affairs, health, status of people living in the household, and any other question relevant to the exemption request.
4. All information is subject to verification. The verification process can be used to determine future eligibility.
5. The Supervisor/Board of Review Secretary and the Board of Review must agree as to the disposition of the poverty claim to be granted.