

YEAR \_\_\_\_\_

PARCEL NUMBER \_\_\_\_\_

PROPERTY OWNER/RESIDENT \_\_\_\_\_

**GERRISH TOWNSHIP  
APPLICATION  
FOR  
PRINCIPAL RESIDENCE HARDSHIP  
EXEMPTION INCOME & ASSET TEST**

**The filing of this form is necessary to determine if you qualify for a *Principal Residence Hardship Exemption*. The questions included in this application are necessary in order to determine hardship and asset status. You are required to answer each question. If you do not answer each question, and supply all requested forms, sufficient information will not be available to grant an exemption.**

**Applications submitted that are not complete or include all requested forms will NOT be processed.**

## **GUIDELINES FOR FILING A HARDSHIP EXEMPTION GERRISH TOWNSHIP-- ROSCOMMON COUNTY**

### **I) Basic Filing Requirements**

**Under MCL 211.7u, to be eligible a person shall do all the following on an annual basis:**

- A) Be an owner of and occupy as a principle residence, the property for which an exemption is requested.
- B) File an application with the Supervisor or Board of Review, accompanied with the following documentation for the current year or immediately preceding year for each person residing in the residence.
  - 1) Federal Income Tax Return–1040, 1040A, or 1040EZ
  - 2) State Income Tax Return–MI–1040
  - 3) Homestead Property Tax Credit
- C) Produce a valid drivers' license or other acceptable method of identification with indication of address change, if requested.
- D) Produce a deed, land contract or other evidence of ownership, if requested.
- E) Meet the **Federal Poverty Income Guidelines** as defined and determined annually by the United States Office of Management and Budget. See attached, section IV.
- F) The completed "**Gerrish Township Hardship Application**" shall be filed for an exemption after January 1, but before the day prior to the last day of the Board of Review.

### **II) Processing Application**

- A) Applications in their entirety can be turned in Monday through Friday, 8:00 a.m. to 4:00 p.m. to the Assessor, Supervisor or Board of Review. Applications may also be mailed to Gerrish Township, 2997 E. Higgins Lake Drive, Roscommon, MI 48653.

- B) The Supervisor notifies the Board of Review whether an applicant is eligible, and the Board of Review then determines the amount of the property tax exemption, from zero to 100%, for the homestead.
- C) The Board of Review shall follow the policy and federal guidelines as stated in this package in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

**III) Asset Test**

- A) As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of Gerrish Township SHALL also include an asset level test. The following asset ceiling as determined by the Township Board shall be considered when determining qualifications for tax exemption.
  - 1) Cannot own other assets as determined by the Board of Review of over \$10,000 and to exclude value of homestead and one (1) vehicle per household.
  - 2) Cannot own split-able property of 10 acres or more.

**IV)**

**2011 Federal Poverty Income Guidelines**

<b>1</b>	<b>\$ 10,800</b>
<b>2</b>	<b>\$ 14,600</b>
<b>3</b>	<b>\$ 18,300</b>
<b>4</b>	<b>\$ 22,100</b>
<b>5</b>	<b>\$ 25,800</b>
<b>6</b>	<b>\$ 29,500</b>
<b>7</b>	<b>\$ 33,300</b>
<b>8</b>	<b>\$ 37,000</b>
<b>For Each Additional Person</b>	<b>\$ 3,700</b>

