

**TOWNSHIP OF MUNISING  
PROPERTY TAX HARDSHIP EXEMPTION POLICY**

The principal residence of persons, who in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or in part from taxation per Section 211.7u (1) of the Michigan General Property Tax Act (MCL 211.7u(1)).

The guidelines shall include but not be limited to, the specific income and asset levels of the claimant and all persons residing in the household, including tax credit returns filed in the current or immediately preceding year;

To be eligible, a person shall do **all** the following on an annual basis:

**Test 1: Meet Poverty Income Guidelines**

1. Be an owner of and occupy as a homestead, the property for which an exemption is requested.
2. File a claim with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediate preceding year or in the current year.
3. Produce a valid driver's license or other form of identification, if requested.
4. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested, if requested.
5. Meet 125% of the federal poverty income standards as defined and determined annually by the Munising Township Board.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.

**Test 2: Meet Munising Township's Asset Test:** (Equity in the primary residence and one vehicle per wage-earner are exempt from the asset test.)

1. The primary residence shall have a State Equalized Value (SEV) not to exceed \$100,000.
2. Other assets owned by the occupants of said residence shall not exceed \$50,000.

The supervisor and board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the supervisor and board of review determine 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 and approved by the Munising Township Board.