CITY OF CASEVILLE

PROPERTY TAX
POVERTY EXEMPTION POLICY & GUIDELINES
For 2026 Assessments

City of Caseville recognizes the need to have available a procedure by which residents in need of assistance under Public Act 390 04 1994 (MCL 211.7u) can make an application for property tax relief. The following policy and guidelines will be followed by the Assessor and Board of Review when considering hardship appeals, and reserves the right to make individual considerations within their authority, as they feel necessary.

Property Tax Poverty exemptions must be applied for each year.

1. To be eligible for a poverty exemption, a person must do all of the following on an **annual** basis.

    a. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
    ("Principal Residence") means principal residence or qualified agriculture property as defined in MCL 211.7dd.

    b. All applicants must annually a file claim (**<u>Application for Property Tax Poverty Exemption)</u>** with the Assessor or Board of Review on a form designated and supplied by City of Caseville, in its entirety, and return it to the Assessor or Board of Review. The applicant must sign the application in the presence of the Assessor, Board of Review or Notary Public commissioned by the State of Michigan.

    c. Produce a valid Driver's license or other form of identification if requested.

    d. Produce upon request a deed, land contract or other evidence of ownership of the property for which an exemption is requested.

    e. Meet the federal poverty income standards set forth in this policy.

2. **<u>All persons</u>** residing in the principal residence must submit annually to the Assessor or Board of Review the following documents for the tax year immediately preceding the year or in the current year for which the poverty exemption is requested.

    a. Application for Property Tax Poverty Exemption must be filed with the City of Caseville Assessor or Board of Review on a form designated and supplied by City of Caseville, in its entirety, and returned to the Assessor or Board of Review. The applicant must sign the application in the presence of the Assessor, Board of Review or Notary Public commissioned by the State of Michigan.

    b. Federal and State Income Tax Returns or file an affidavit, Treasury Form 4988, for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of property who is filing for the exemption. (P.A. 135 of 2012)

3. **Income Test.** All applicants must meet federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. Income is determined by the addition of any income of each person living in the household, including government program payments.

Size of Family/Household	2025 Allowable Income	Size of Family/Household	2025 Allowable Income
1	$15,650	5	$37,650
2	$21,150	6	$43,150
3	$26,650	7	$48,650
4	$32,150	8	$54,150
		Additional Persons	$5,500

4. **Asset Test.** All applicants must also meet all the following asset requirements.

b. Cash assets for the total principal residence household shall not exceed 20% of the Federal Poverty Guidelines for each family size.

c. The non-cash assets of the principal residence household shall not exceed $5,000 in value. The following assets are excluded from this limit:

- Applicants homestead property
- Applicants' household personal property
- One Vehicle used for personal transportation and one additional vehicle for each gainfully employed person residing in the principal homestead residence.
- Assets not accessible by the applicant or members of the residence.
- Farm implements and equipment used to actively cultivate qualified agriculture property

For purposes of this paragraph, the Board of Review shall consider the value of the assets and shall not reduce such value by any indebtedness owed on such assets, or indebtedness otherwise owed by the applicant.

5. The application for an exemption and all requested documents shall be filed with the City of Caseville Assessor or Board of Review after January 1, but before the day prior to the last day of the Board of Review.

6. The Board of Review will consider all revenue and all non-revenue producing assets of the owner, co-owner and all members of the Principal Residence. Any attempt to hide and or shift income and /or assets to another person, business or corporation shall be grounds for immediate denial.

7. The Board of Review may deviate from the above policy where there are substantial and compelling reasons and such substantial and compelling reasons are communicated in writing to the claimant.

8. Applicants will be sent a written notice of the Board of Review final decision. An Applicant may appeal the Board of Review decision to the Michigan Tax Tribunal.

PETITION NUMBER ______________________________

PARCEL NUMBER ______________________________