

Lyon Township, Roscommon County

Hardship Exemption Guidelines &

Eligibility Requirements

General Overview

The Lyon Township Board of Review recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Boards further recognize that, pursuant to statute, as well as case law, they must adopt procedures and guidelines to be used as standards when considering appeals made based on financial hardship. The Boards understand these guidelines must be adhered to when reviewing hardship appeals and reserves the right to make individual considerations within their authority, as they feel necessary. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to the verification from the Board or Assessor's office.

Basic Filing Requirements

To be eligible to receive a hardship exemption, either full or partial, a person shall do all of the following on an annual basis:

- Be an owner of and occupy as a principal residence, as defined by law, the property for which an exemption is requested. This may include vacant, contiguous property as long as it is considered part of the principal residence.
- Complete and submit an application for one year Poverty/Hardship Exemption on the form designated and supplied by Lyon Township to that office. The application shall be filled out in its entirety and submitted with all required attachments to be considered.
- Submit income verification as required. This must include completed and signed federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the current and immediately preceding year. Form 4988 may be filed for all persons residing in the residence who are/were not required to file federal or state income tax returns in the current or immediately preceding year.
- Produce a valid driver's license or other acceptable form of identification.
- Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget and meet the asset level test as determined by the Lyon Township Board.
- File the application for exemption after February 1, but on or before the second Monday in March.
- Any additional eligibility requirements as determined by the township board.

Federal Poverty Guidelines and Township Asset Level

The following are the federal poverty income standards, which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually compiled by the Bureau of the Census, which refers to them as “poverty thresholds.”

The following are the federal poverty guidelines for use in setting poverty exemptions guidelines for 2026 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,560
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

IMPORTANT NOTE: PA 390 of 1994 states that the hardship exemption guidelines established by the governing body of the local assessing unit SHALL also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered available.

The total of all assets of all household members, excluding the value of the homestead property for which the exemption is being claimed shall not exceed **\$15,000**.

Examples of assets to list are including but not limited to:

A second home, land, vehicles, recreational vehicles (campers, motor homes, boats, ATV's, etc.), Buildings other than the residence, Jewelry, antiques, artwork, equipment, other personal property of value, bank accounts, stocks, money received from the sale of property such as stocks, bonds, a house & cars, withdrawals of banks deposits, including borrowed money, tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments, food or housing received in lieu of wages and the value of food and fuel produced on farms, Federal noncash benefits programs such as Medicare, Medicaid, food stamps, school lunches.

Summary

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of property tax relief due to financial hardship. The Board of Review for Richfield Township takes this task seriously and attempts to provide relief to all deserving residents within the township. The Board of Review may deny any appeal, regardless of income, if the financial hardship appears to be self created by the actions of the person or persons making the application. The Board of Review reserves the right to modify these guidelines as necessary.