

Thomas Township Poverty Exemption Policy and Procedure

Pursuant to MCL 211.7.u, local units are required to annually adopt a policy, including an asset test, used to approve or deny exemptions. The Thomas Township Board has established the following procedures and criteria for the uniform application and determination of poverty exemptions to be administered by the Township Board of Review as required under MCL 211.7.u. MCL 211.7.u provides for a property tax exemption, in whole or in part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. A Principal Residence is defined in MCL 211.7dd as a principal residence or qualified agricultural property. Corporations or limited liability companies will not qualify for an exemption.

1. Any person owning and occupying a home as a principal residence, as defined by state law may apply for a poverty exemption by submitting the required petition and application to the Board of Review during the March session. The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested. If requested by the Township Assessor, Supervisor or Board of Review members the applicant will appeal in person, otherwise the application and petition to the Board of Review (Form L-4035) will act as a letter of appeal and no appearance shall be required.

2. The burden of proving poverty rests with the applicant. The application form may be obtained from the local unit where the property is located during the year in which the exemption is being requested. The applicant must supply the necessary application and supporting documents as required by this policy and procedure statement. Those documents shall include **(please include this information for ALL household members 18 years old and over):**

- A. The completed application, Form 5737 Application for Poverty Exemption.
- B. The most recent (immediate preceding year) Michigan and Federal Income Tax Return with all attachments including the MI-1040 CR OR Form 4988 if they did NOT complete tax returns for the previous two (2) years.
- C. Form 5739 Affirmation of Ownership and Occupancy.
- D. Form L-4035 Petition to the Board of Review.
- E. Valid Driver's License or other form of identification if requested.
- F. Produce a deed, land contract or any other evidence of ownership if requested.

3. The determination of qualification for a poverty exemption shall be based on:

- A. The adjusted income level of the household after deductions (if any) of the immediate preceding year.
- B. The size of the family unit.
- C. The assets and availability of income to the household.

4. The applicant's reported income shall be reviewed and adjusted, subject to:

- A. Gross adjusted income shall be adjusted with a factor of .85. This allows 15 percent of **employment income** to meet any tax liability. There will be no factor applied to applicants who do not have an income from employment.

5. The determination of the size of the family unit shall be reflective of Michigan income tax procedures in general. The allowance for a family unit shall consider:

- A. Applicant shall be entitled to one “allowable exemption” for each verified household member.
- B. An additional “allowable exemption” may be granted for:
 - 1. Any household member that is 65 years old or older.
 - 2. Any household member that is paraplegic or quadriplegic.
- A. Exemption amount is equal to the amount of exemptions allowed on the MI Income Tax Return for the immediately preceding year.

6. The income level for each family unit that qualifies for a poverty exemption shall be based on the federal poverty guidelines updates annually by the U.S. Department of Health and Human Services and published by the State Tax Commission.

7. In the determining of the granting of any poverty exemption, all assets of the applicant (excluding the applicant’s primary residence), as well as all available sources of income of funds shall be considered. The maximum assets allowed for a poverty exemption shall be \$10,000 and the applicant shall not own a secondary home (assets will include, but are not limited to, homes or property other than your homesteaded property, cars, boats, trailers/RV’s, any motorized recreational equipment, stocks and bonds).

8. The granting of a poverty exemption may be 100 percent, 50 percent, 25 percent or 0 percent.

9. The granting of an exemption shall be based on five percent of gross income, for property tax purposes. The tax shall be figured using the prior year’s millage rates.

- A. If the amount of the tax, based on gross income levels is less than \$250.00, the exemption shall be a 100% poverty exemption.
- B. If the amount of the tax figured exceeds \$250.00, the taxable value for the current year shall be figured by the following formula: Tax (Based on 5% of gross income levels) divided by the prior year’s millage rate times 100 equals taxable value. This will determine if the exemption is granted at 50 percent, 25 percent or not granted.

10. Income shall be considered to include all of the following:

- A. Money, wages, and salaries before any deductions.
- B. Net receipts from non-farm self-employments. These are from a person’s own business, professional enterprise, or partnership, after deduction for business expenses.
- C. Net receipts from farm self-employment. These are receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.
- D. Regular payments from social security, railroad retirement, unemployment compensation, strike benefits from union funds, workers compensation, veteran’s payments, and public assistance (including Aid to Families with Dependent Children, Supplemental Security Income, Emergency Assistance money payments, and non-federally funded general relief money payments).

- E. Alimony, child support and military family allotments or other support from an absent family member or someone not living in the household.
- F. Private pensions, government employee pensions (including military retirement pay) and regular insurance payments or annuity payments.
- G. College or university scholarships, grants, fellowships and assistantship.
- H. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- I. Money received from the sale of a property such as stocks, bonds, and a house.
- J. Monetary aid from friends or family with documentation of said aid.

11. Income does NOT include the following:

- A. Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- B. Federal noncash benefit programs such as Medicare, Medicaid, food stamps and school lunches.
- C. Homestead Property Tax Credit.

12. In order to be considered for a poverty exemption, the following steps must be completed:

COMPLETE THIS APPLICATION IN FULL. The forms and required documents may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

- A. The most recent (immediate preceding year) Michigan Income Tax return with all attachments including the MI-1040 CR **AND** the most recent (immediate preceding year) Federal Income Tax Return with all attachments OR State Tax Commission form 4988.
- B. Provide a copy of your Driver's License or State issued identification.
- C. Form 5739, Affirmation of Ownership and Occupancy, completed and returned.
- D. Form L-4035 Petition to the Board of Review completed and returned.
- E. If your application is not fully completed and does not have the necessary copies and attachments, your application will be considered incomplete. Incomplete applications will be considered as a request by the applicant to withdraw from consideration the request for a poverty exemption. If an applicant has special needs that require assistance in presenting their circumstances to the Board of Review, he/she should contact the Township Office at least one week before the Board of Review.

13. Board of Review Responsibilities: The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines.

14. Appeal Rights: An appeal of a decision of the Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on

how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.

POVERTY EXEMPTION is defined by Michigan Compiled Laws, Section 211.7 u. The law reads: ***The real and personal property of persons who, in the judgment of the supervisor and the board of review by reason of poverty, are unable to contribute toward the public charges is exempt from taxation under this act. This section does not apply to the property of a corporation.***

Please be aware that as an applicant for a poverty exemption, you must also comply with the following section of the Michigan Compiled laws relative to General Property Tax:

SECTION 211.118 PROVIDES, ***any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely shall be guilty of perjury and subject to penalties.***

SECTION 211.119 PROVIDES, ... ***a person who willfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than \$300.00 and is liable to a person injured to the full extent of the injury sustained.***

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer

Address of Employer

City

State

ZIP Code

Contact Person

Employer Telephone Number

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION			
The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.			
Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

Checklist of Documentation to bring back with Hardship Exemption Paperwork

- Application For Poverty Exemption- completed in its entirety (Form 5737)
- Copy of deed to your house, if requested
 - This can be obtained from the Saginaw County Register of Deeds Office
- Copy of **ALL** proofs of income for **ALL** household members
 - If you or members of your household filed a tax return last year, a copy of the return will cover the income proof requirement. One must be turned in per person of the household if filed.
- Affirmation of Ownership & Occupancy Paper filled out in its entirety (form 5739)
- Poverty Exemption Affidavit filled out on its entirety (Form 4988)
 - This form is IF you did **NOT** file income taxes the preceding year. If you **DID** file, you MUST provide a copy of your income taxes.
- Copy of a Valid Driver's License or other form of identification
- Petition to Board of Review filled out in its entirety as pertaining to you (Form L-4035)

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Classification should be (check one of the following): <input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

CERTIFICATION

Signature	Date
Address	Phone Number

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number	Parcel Code
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Assessed Value Changed From _____ to _____	
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Initials Initials Initials	
Reason for board action If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib .	

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Tentative Taxable Value Changed From _____ to _____	
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Initials Initials Initials	
Reason for board action If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib .	

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Classification Changed From _____ to _____	
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Initials Initials Initials	
Reason for board action If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.	

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below. <input type="checkbox"/> Exemption Request Denied <input type="checkbox"/> Exemption percent modified from _____ % to _____ %	
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Member: <input type="checkbox"/> Yes <input type="checkbox"/> No _____ Initials Initials Initials	
Reason for board action If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib .	

5. ADJOURNMENT

Date of Final adjournment of Board of Review	
Board of Review Secretary Signature	Date