

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
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 Lansing, MI 48909

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

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the assessor, accompanied by 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, or file a signed State Tax Commission Form 4988 (Poverty Exemption Affidavit).
- 3) Produce a valid driver’s license or other form of identification if requested.
- 4) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 5) Meet the income guidelines adopted annually by the Fraser Township Board of Trustees, providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 6) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the income guidelines which are updated annually by the Township of Fraser Board of Trustees. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines for 2024 Assessments

Number of Persons Residing in Principal Residence	Allowable Annual Income
1 person	\$ 15,060
2 persons	\$ 20,440
3 persons	\$ 25,820
4 persons	\$ 31,200
5 persons	\$ 36,580
6 persons	\$ 41,960
7 persons	\$ 47,340
8 persons	\$ 52,720
Each additional person, add	\$ 5,380

Asset Test:

In addition to income limits, applicants cannot have more than \$25,000 in assets (not including the principal residence), per household, with an additional \$5,000 in assets allowable for each additional household member after the first. The applicant is required to list all assets on the attached application.