

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
☐ 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.				
☐ 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

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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)	

Continue and sign on Page 4

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

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

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) ☐ City ☐ Township ☐ 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.)			
☐ I own the property in which the exemption is being claimed.			
☐ 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.			
☐ 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)			
☐ Approved ☐ 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	

INCOME & ASSET TEST

SECTION A: Schedule of Family Income

DO NOT INCLUDE THE FOLLOWING:

1. Withdrawals of bank deposits and borrowed money.
2. Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
3. Federal non-cash benefit programs such as Medicare, Medicaid, food stamps, and school lunches.
4. Monies received from claiming a Michigan homestead property tax credit.

INCLUDE INCOME OF ALL PERSONS RESIDING IN THE HOME:

1. Salaries, wages, tips & other employee compensation (include strike, sick & sub pay)	\$
2. All dividends & interest (including U.S., state & municipal bond interest)	
3. Net rent, royalty, business, gambling or lottery income	
4. Annuity & pension benefits; Name of Payer _____	
5. Net farm income	
6. All capital gains less capital losses	
7. Alimony & other taxable income; Describe _____	
8. Other adjusted income	
9. Cash	
10. Social Security, supplemental income (SSI) or railroad retirement benefits	
11. Unemployment compensation & trade readjustment allowance (TRA) benefits	
12. Child support, Military Family Allotments	
13. College or university scholarships, grants, fellowships and assistant fellowships	
14. Other non-taxable income; Describe _____	
15. Worker's compensation, veterans disability compensation & pension benefits	
16. ADC, GA or Emergency Assistance benefits	
17. ALL other public assistance payments (food stamps, fuel assistance, etc.) Describe _____	
18. SUBTOTAL (add lines 1 through 17)	\$
19. Insurance premiums you paid for medical care for yourself and family	
20. TOTAL HOUSEHOLD INCOME (subtract line 19 from line 18)	\$

Do you anticipate any changes to the above within the next year? ☐ YES ☐ NO

If YES, please explain: _____

SECTION B: Investments

On spaces below, list all stocks, bonds, mortgages, land contracts, annuities, U.S. Savings Bonds or any other investments you, any co-owner(s) or any member of your household has.

Description of investment	Present Value	Income Earned Last Year
	\$	\$

SECTION C: Real Estate

In the spaces below, list all property owned in full or in part by you, any co-owner(s) or any member of your household (houses, land, cottages, garages, stores, etc) Do not list the property this application is being applied for.

Address of Property	Owner(s)	Market Value	Taxes	Income
		\$	\$	\$

SECTION D: Life Insurance Policies

In the spaces below, list all of the insurance policies held by you the co-owner, or any member of the household.

Insured	Policy Amount	Monthly Payment Amount	Cash Value of Policy	Name of Beneficiary	Relationship to Insured
	\$	\$	\$		

SECTION E: Motor Vehicles

In the spaces below, list all automobiles, motorcycles, trucks, off-the-road vehicles, boats, trailers, etc. owned by you, any co-owners(s), or any member of the household.

Make & Model	Year	License Number	Monthly Payment	Balance Owed
			\$	\$

SECTION F: All Other Assets

In the spaces below, list all other assets and their values that are owned or controlled by you, any co-owner(s) or any member of the household. (For example, coin collections, antiques, jewelry, precious metals and /or stones, checking account, etc.)

Type of Asset	Value	Owner(s)
	\$	

EXPENSES

SECTION A: Debts

In the spaces below, list all outstanding debts that you owe, the co-owner(s), or any member of the household may have. Include mortgages, home improvement loans, chattel mortgages, finance company loans, personal loans, credit cards, automobile loans, cable / satellite, life or auto insurance, special assessments, etc. Do not include the mortgage payments for the property being applied for.

Creditor	Purpose of Debt	Date Debt Incurred	Original Balance	Monthly Payment	Balance Owed
			\$	\$	\$

SECTION B: Subsistence Costs

In the spaces below, list the actual monthly household costs where available and estimate the others as closely as possible. You may be asked to verify your estimates with copies of bills and receipts.

1. Land Contract or Mortgage payment for homestead only	
Does this include an escrow amount for tax purposes? ☐ YES ☐ NO	\$ _____

If YES, how much are taxes? \$ _____, insurance? \$ _____, special assessments? \$ _____

2. Gas or Fuel Oil

Did you receive a State of Michigan Home Heating Credit? ____YES ____NO

If YES, how much \$ _____ \$ _____

3. Electricity

\$ _____

4. Water, Sewer, Garbage

\$ _____

5. Food (exclude liquor, cigarettes, pet food, pop, etc.)

\$ _____

6. Doctors & Medicine

Do you have medical insurance? ____YES ____NO

If YES, who is the carrier (e.g. Blue Cross) _____. Please be ready to
Provide a copy of your policy if so requested.

Did you receive a State of Michigan Senior Citizen Prescription Drug Claim ?

____YES ____NO If YES, how much did you receive? _____ \$ _____

7. Homeowner's Insurance

\$ _____

8. Telephone(s) , pagers, beepers

\$ _____

9. Clothing

\$ _____

10. Child Care

\$ _____

11. Cable/Satellite

\$ _____

12. Lawn Care / Snow Removal

\$ _____

13. Other

Please specify _____ \$ _____

14. TOTAL SUBSISTENCE HOUSEHOLD EXPENSE

\$ _____

15. TOTAL HOUSEHOLD CREDITS

\$ _____

16. NET TOTAL SUBSISTENCE HOUSEHOLD EXPENSES

(line 14 minus line 15) \$ _____

Are there any other major or unusual expenses that you would like to have the Board consider?

____YES ____NO If YES, please explain _____

ADDITIONAL INFORMATION

With this petition you will need to submit last year's copies of the following applicable documents for yourself, any co-owner(s), and every member of the household.

1. Federal, State and City Income Tax Returns – 1040 or 1040A and any schedules
2. All W-2 and 1099 forms
3. Michigan Homestead Property Tax Credit Claim M-1040CR (*will not be used to determine income for eligibility purposes*)
4. Michigan Home Heating Credit
5. Social Security Benefit Statement Form SSA-1099
6. DSS Year End Total Payments Report
7. Statement from Friend of the Court

NOTE: DO NOT SIGN THIS PETITION UNTIL WITNESSED BY A BOARD OF REVIEW MEMBER, OR NOTARY.

I (We), _____, being duly sworn, depose and state under the penalties for perjury, that the information contained in this petition and my (our) financial condition as above-stated is true and correct to the best of my (our) knowledge and belief.

I (We), the Co-owner(s), or any member of the household have no money, income or property other than herein disclosed. I (we) do hereby grant permission to review income tax files in order to process this petition. I (We) further understand that if any information contained herein is found to be false, misleading or incomplete, any and all relief granted by this petition will be forfeited and placed back on the assessment roll (with payment of relief previously granted) along with penalties and interest occurring on the additional tax liability, in accordance with Section 211.119 Michigan Compiled Laws.

I (We) authorize the City of Reed City Board of Review to obtain and utilize whatever documentation and/ or information necessary.

Applicant

Applicant

Subscribed and sworn this _____ day of _____, _____.

Board of Review Member, or Notary