



2019 POVERTY EXEMPTION POLICY AND GUIDELINES

Section 211.7u: (1) The homestead of persons who, in the judgement of the supervisor and board of review, by reason of poverty are unable to contribute toward the public charge is eligible for exemption in whole or in part from taxation under this act. This section does not apply to the property of a trust or a corporation.

Please be aware that as an applicant for Poverty Exemption you must also comply with the following section of the Michigan Compiled Laws:

Section 211.118: Perjury: Any person, who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be found guilty of perjury and subject to its penalties.

Section 211.119: Willful Neglect: Penalty - ...a person who willfully neglects or effuses 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.

The members of the Board of Review analyze all property submitted applications for Poverty Exemptions, according to amended P.A. 390 of 1994, section 211.7u of the Michigan Compiled Law (MCL). Each taxpayer will be treated the same, and the items to be considered and the manner in which they will be analyzed are listed under the following guidelines.

STATE LAW REQUIREMENTS

- 1.) The application for exemption, in whole or in part, is done on an annual basis.
- 2.) The property must be owned and occupies as the applicant's homestead. (Principal Residence)
- 3.) The application must include current plus two prior years Income Tax Returns, both Federal and State, for **ALL PERSONS** residing in the homestead. *A Poverty Exemption Affidavit (for 4988) must be filed for all persons residing in the residence who are not required to file federal or state income tax returns.*
- 4.) The board of review requires a copy of your driver's license or state I.D. and the deed or other documents providing ownership and/or residence for verification of information.
- 5.) The applicant must meet federal poverty standards or the guidelines established by the Township.
- 6.) The Board of Review shall follow the Township guidelines unless the Board determines there are substantial and compelling reasons why there shall be a deviation for the guidelines.

household. A Poverty Exemption Affidavit (form 4988) must be filed for all persons residing in the residence who are not required to file Federal or State Income tax returns.

Does one of the applicants own/occupy the property for which the reduction is requested?
List any other names appearing on the title of the property. Property placed in a trust does not qualify as owned for poverty exemption purposes.

Own () Yes () No

Occupy () Yes () No

Do any of the primary applicants have an ownership interest in any real estate other than the above property or use their residence for business purposes? () Yes () No

If yes, list all other real estate and/or businesses:

Have any improvements, additions, or changes been made to the property for which the reduction is requested, in the last two (2) years? () Yes () No

If so, please explain:

Is there a current mortgage or a land contract on the property?

() Yes () No

What year did the current mortgage or land contract begin:

If so, what is the monthly mortgage or land contract payment?

\$ _____

When will the mortgage or Land Contract be paid off?

What is the unpaid balance on the mortgage or land contract?

\$ _____

Is there a current reverse or future advance mortgage on the property?

() Yes () No

If so, what is the current amount available for withdrawal?

\$ _____

Are the current and all prior taxes paid?

() Yes () No

When was the property purchased?

What was the purchase price?

\$ _____

Did you seek property tax relief for any years prior to this year?

() Yes () No

List years: _____

Primary Applicants:

Please list all sources of personal income and indicate the amount from each source on an annual basis for each applicant and spouse as of 12/31/2018:

Name: _____

| | Applicant | Spouse |
|--|-----------|----------|
| Employment | \$ _____ | \$ _____ |
| Pensions, IRA's Annuities | \$ _____ | \$ _____ |
| Social Security, SSI, Other Disability | \$ _____ | \$ _____ |
| Unemployment Compensation | \$ _____ | \$ _____ |
| Workman's Compensation | \$ _____ | \$ _____ |
| Welfare Assistance – ADC | \$ _____ | \$ _____ |
| Alimony | \$ _____ | \$ _____ |
| Child Support | \$ _____ | \$ _____ |
| Interest/Dividends | \$ _____ | \$ _____ |
| Insurance Income | \$ _____ | \$ _____ |
| Gifts (Cash, Other) | \$ _____ | \$ _____ |
| Money contributed to household | \$ _____ | \$ _____ |
| Food Stamps, Earned Income Credit | \$ _____ | \$ _____ |

List your current assets: (Please provide balances of 12/31/2018)

| | | |
|----------------------------------|----------|----------|
| Cash/Checking Account | \$ _____ | \$ _____ |
| Savings/Money Markets/CD's | \$ _____ | \$ _____ |
| Stocks/Bonds | \$ _____ | \$ _____ |
| Investments (Real & Personal) | \$ _____ | \$ _____ |
| IRA's, Annuities | \$ _____ | \$ _____ |
| Life Insurance Value | \$ _____ | \$ _____ |
| Vehicles, Years and Model | \$ _____ | \$ _____ |
| <i>Personal Property</i> | \$ _____ | \$ _____ |
| Additional Vehicles, Boats, RV's | \$ _____ | \$ _____ |
| Gifts/Cash/Other | \$ _____ | \$ _____ |

Additional Owners and Occupants (Attach additional sheets as necessary)

Name: _____ Age: _____ Relationship _____

Name: _____ Age: _____ Relationship _____

Name: _____ Age: _____ Relationship _____

For additional owner/occupants, attach sheets as needed:

1. List all sources of personal income; indicate the amount from each source on an annual basis.
2. List all assets.

Make additional copies of page 3 as needed. Fill out a copy of page 3 for each occupant.

What was the total income from off sources for everyone owning or living in your household for the past (2) two years? *All residents must supply copies of their current year Federal and Michigan Tax returns

Current Year (2018) \$ _____
 Previous Year (2017) \$ _____

Do you anticipate any major changes in income for the coming year? () Yes () No

If so, please explain:

Please explain any unusual circumstances. (Attach addition sheets if necessary):

Please list any and all persons or agencies that contribute to your support

Do you anticipate selling the property for which relief is sought? () Yes () No

Are there any outstanding property taxes due and payable to the Kalamazoo County Treasurer?
() Yes () No

If Yes, have payment arrangements been made with the Kalamazoo County Treasurer?
() Yes () No

DO NOT SIGN UNTIL WITNESSED BY THE ASSESSOR OR BOARD OF REVIEW

**State of Michigan
County of Kalamazoo**

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and he/she has no money, income or property other than that mentioned herein.

Petitioner's Signature

Subscribed and sworn to me the _____ day of _____, 20____

Supervisor, Assessing Office, Board of
Review Member or Notary Public



AUTHORIZATION TO VERIFY APPLICATION AND INSPECT PROPERTY

PLEASE READ CAREFULLY:

I am unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u Michigan Compiled Laws. I (we) have read this application and Poverty Exemption Guidelines and fully understand the contents thereof. I (we) declare that the statements made herein are complete, true, and correct to the best of my (our) knowledge. I (we) further understand that if any information contained herein is found to be false or incomplete, or if property is sold within the year, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability.

I also authorize a representative of the Charter Township of Texas Assessing Staff to physically inspect my property at some point during the course of this year to ensure accuracy of the property appraisal record card.

APPLICANT SIGNATURE: _____ DATE: _____

SPOUSE SIGNATURE: _____ DATE: _____

OTHER OWNERS:

_____ DATE: _____

_____ DATE: _____

_____ DATE: _____



Board of Review
Charter Township of Texas
Homestead Poverty Exemption Claim

WAIVER OF CONFIDENTIALITY

Case Number: _____

Parcel #: _____

Property Address: _____

I (we), _____, hereby consent to the examination of my tax returns and related financial documents, including but not limited to those listed below, by the Charter Township of Texas Assessor and or designate agent and by the members of the Charter Township of Texas Board of Review:

- Federal and Michigan Income Tax Returns**
- Senior Citizens Homestead Property Tax Form**
- General Homestead Property Tax Claim Form**
- Statements from Social Security Administration**
- Bank Statements, Debit Card and Check Registers,**

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the Charter Township of Texas Board of Review, and may other government agency such as the Michigan Tax Tribunal. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up and any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or federal, state or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

Dated: _____

Signature

Signature

This application must be returned to the Board of Review by the second Monday in March.

FOR BOARD OF REVIEW USE ONLY

Disposition by Board of Review

Date: _____

_____ Denied

_____ Reduced to \$ _____

Board of Review

Supervisor

