

RE: 2017 KALAMAZOO TOWNSHIP HARDSHIP EXEMPTION APPLICATIONS

This is a reminder that an application for tax reduction is only valid for the year you apply. You must reapply each year. For the 2017 tax year, applications must be filed with the Charter Township of Kalamazoo with the following deadline dates:

For the application to be heard at the 2017 March Board of Review:  
The application must be received by March 1, 2017.

For the application to be heard at the July 2017 Board of Review:  
The application must be received by July 1, 2017.

For the application to be heard at the December 2017 Board of Review:  
The application must be received by December 1, 2017.

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 decisions may be appealed to The Michigan Tax Tribunal within 35 days of the denial. A copy of the Board of Review decision must be included with the filing.

Michigan Tax Tribunal  
P.O. Box 30232  
Lansing, MI 48909

Phone: 517-373-3003  
E-Mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)  
Website: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)

DOCUMENTS NEEDED:

The fully completed and signed application form, which includes a complete listing of ALL persons residing in this home, showing their age, employment/disability status, and income.

Copy of most recent annual Social Security notice of amount of monthly benefit for each person in your household who receives any type of Social Security benefit.

Copy of the 2016 Federal and State income tax returns for you AND for every household member who is required to file.

Copies of the TWO most recent statements for every bank, retirement, annuity, cash value life insurance, brokerage, or other financial asset accounts held by you or any person residing in your household.

Again, be sure to include proof of income and assets for EACH person who resides in your household.

Deliver the application and all documents to:  
Kalamazoo Township Assessor  
1720 Riverview Drive  
Kalamazoo, MI 49004

# Charter Township of Kalamazoo

I, \_\_\_\_\_, being the owner and resident of the property listed below, desire to apply for tax relief under Section 7u of the Michigan General Property Tax Act. (The real and personal property of persons, who, in the judgment of the Assessor and the Board of Review, by reason of poverty, are unable to contribute toward the public charges, are exempt from taxation under this Act.)

## Property Description

Parcel Number: \_\_\_\_\_ Phone No.: \_\_\_\_\_

Address: \_\_\_\_\_ Age of Applicant: \_\_\_\_\_

Marital Status:  Married  Single  Separated  Divorced  Widow  Widower

Did you apply for a Homestead Property Tax Credit?  Yes  No How much was it? \$ \_\_\_\_\_

## Real Estate

Is your home paid in full?  Yes  No If not, what is the unpaid balance? \$ \_\_\_\_\_

Name of Mortgage Company: \_\_\_\_\_

Monthly Payments: \$ \_\_\_\_\_ How long have you lived at this address? \_\_\_\_\_

Do you own, or are you buying, any other property? If so, list below:

Property Address	Title Holder of Property	Assessed Value	Amount & Date of Last Taxes Paid

Income from property: \_\_\_\_\_

**Additional Information**

Employer: \_\_\_\_\_

List all income from salaries, social security, rents, pension, unemployment compensation, disability, government pensions, dividends, workmen's compensation, union claims and lawsuits, alimony, child support or any other source.

Source of Income	Monthly Amount

Bank Accounts and Savings: List all bank accounts owned by you or your spouse. Also list all savings certificates, postal savings and cash in deposit box, on hand, or on deposit in credit unions.

Name of Institution	Name on Account	Amount on Deposit	Amount and Date

List all stocks, bonds, mortgages or land contracts owned by you or your spouse.

Insured	Face Amt of Policy	Monthly Payment	Paid Up Policies	Name of Beneficiary	Relationship of Beneficiary

Motor vehicles in household:

Make	Year	Monthly Payment	Balance

List below all persons living with you:

Name	Age	Relationship	Are they Working?	How much money do they contribute?

Personal Debts: What do you owe?

To Whom	For What	Date of Debt	Original Amount	Monthly Payment	Balance

Other Debts: List all other monthly obligations.

To Whom	Amount	To Whom	Amount

Asset Listing: List all other assets owned or controlled by you and their value. For example: Boats, coin collections, art objects, antiques, silver, gold, etc.

Type of Asset	Value	Owner

Is there any further information you wish to add? \_\_\_\_\_  
 \_\_\_\_\_

NOTICE: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

NOTICE: A copy of your latest Federal Income Tax Return, State Income Tax Return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040 CR-1, 2, 3 or 4) must be attached as proof of income.

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

STATE OF MICHIGAN  
COUNTY OF \_\_\_\_\_

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

\_\_\_\_\_  
Petitioner's Signature

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Assessing Officer or Member, Board of  
Review

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

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**FOR BOARD OF REVIEW USE ONLY**

Disposition by Board of Review

Date: \_\_\_\_\_

- Denied  
 Reduce to \$ \_\_\_\_\_

Board of Review

Supervisor/Assessor

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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

### **Instruction for Applicant Requesting Consideration for a Poverty Exemption**

1. Applicants must obtain the property applications from the Assessor's Office. Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for assistance.
2. Applicants will not be eligible for consideration if they do not meet the Federal Poverty Guidelines.
3. Applicants must be owners of the property and reside therein.
  - a. Must produce a driver's license or other acceptable methods of identification.
  - b. must produce a deed, land contract or other evidence of ownership if Assessor requests it.
4. Applicants must fill out the application form in its entirety and return it, in person, to the Charter Township of Kalamazoo Assessor's Office at 1720 Riverview Drive, Kalamazoo, Michigan, except as noted in Item 1 above.
5. All applicants must submit last year's copies of the following:
  - a. Federal Income Tax Return - 1040 or 1040A
  - b. State Income Tax Return - MI-1040
  - c. Homestead Property Tax Claim - MI-1040CR

#### **EXAMPLES OF PROOF OF INCOME IF NO INCOME TAX IS FILED:**

- A. W-2 Forms
  - B. Copy of Social Security Administration payment notice
  - C. Copy of Child support Order
  - D. Copy of Paycheck stubs
6. Applications must be filed with Assessor between February 1 and the second Monday in March.
  7. Applications may be reviewed by the Board without the applicant being present. However, the Board may request that an applicant be physically present to respond to any questions the Board or Assessor may have. This means that you may be called to appear on short notice.
  8. You may have to answer questions regarding your financial affairs, your health or the status of people living in your home before the Board at a meeting which is open to and will be attended by the public.

9. Applicants appearing before the Board will be administered an oath as follows:  
"Do you \_\_\_\_\_ swear and affirm that the evidence and testimony you will give in your own behalf before the Board of Review is the truth, the whole truth, and nothing but the truth, so help you?"  
  
Applicant responds "I do" or "I will".
10. The Supervisor/Assessor must agree to the Board's decision in regards to the disposition of all individual poverty claims or the decision is null and void.
11. Applicants will be evaluated based on:
  - a. Data submitted to the Board by the petitioner.
  - b. Testimony taken from the petitioner and information gathered from any source the Board may wish to use.
12. The Board will also consider all revenue and non-revenue producing assets owned by the petitioner in its deliberations as to whether relief should be granted.
13. The Board may grant property tax relief based on poverty annually.
14. A successful applicant may be subject to personal investigation by the Township. This would be done to verify information submitted or statements made to the Assessor or Board of Review in regard to their poverty tax exemption claim.
15. The Assessor may tape record and will keep minutes of all proceedings before the Board of Review and all meetings must be held in a municipal building.

An application for tax reduction is only valid for the year you apply. You must reapply each year. The Township **cannot** approve any reduction for prior years.



**B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2017.**

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$20,160 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$20,160. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2017 assessments.

STC Bulletin No. 12 of 2016  
Changes For 2017  
October 18, 2016

Size of Family Unit	Poverty Guidelines
1	\$ 11,880
2	\$ 16,020
3	\$ 20,160
4	\$ 24,300
5	\$ 28,440
6	\$ 32,580
7	\$ 36,730
8	\$ 40,890
For each additional person	\$ 4,160

**Note:** PA 390 of 1994 states that the poverty 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 the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 5 of 2012 for more information on poverty exemptions.

**Note:** P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

**CHARTER TOWNSHIP OF  
KALAMAZOO  
KALAMAZOO COUNTY,  
MICHIGAN**

**HOMESTEAD TAX POVERTY GUIDELINES RESOLUTION**

**WHEREAS**, the Township Board is required to adopt guidelines for poverty exemptions; and

**WHEREAS**, the homestead of persons who, in the judgment of the Township Supervisor and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390 of 1994, as amended, Kalamazoo Charter Township, Kalamazoo County, adopts the following guidelines for the Supervisor and Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

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

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a claim with the Supervisor and Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. **IF** requested, produce a valid drivers' license or other form of identification.
4. **IF** requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income standards as defined and determined annually by the United States office of management and budget.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review, and shall be on the form supplied by the Township.
7. Disclose on the application the inventoried net value of the assets of the owner/taxpayer, spouse (or other joint owner) and **ALL** persons residing in

the household exclusive of the value of the homestead and after deducting all outstanding encumbrances that said net value does not exceed \$15,000.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the Board of Review and Supervisor shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines which reasons are in writing, retained as a part of the records of the Board of Review, and are communicated to the applicant.

Motion was made by Supervisor Ronald E. Reid, seconded by Treasurer Sherine M. Miller to adopt the foregoing resolution.

Upon roll call vote the following members voted "aye": Ronald E. Reid, Mark E. Miller, Sherine M. Miller, Jeremy L. Hathock, Nicolette Leigh, Steven C. Leuty and Donald D. Martin

The following voted "nay": None

The following was absent: None

The Supervisor declared the motion carried and the Resolution duly adopted, this date: December 12, 2016

**CHARTER TOWNSHIP OF KALAMAZOO**



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Mark E. Miller, Clerk  
1720 Riverview Drive  
Kalamazoo, MI 49004  
269-381-8080

**CHARTER TOWNSHIP OF KALAMAZOO**  
**Kalamazoo County**

**December 12, 2016**

**RESOLUTION TO ALLOW LOCAL RESIDENTS TO PROTEST IN WRITING**

In order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Charter Township of Kalamazoo hereby resolves, according to provisions of MCL 211.30 (7) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

Motion was made by Clerk Mark E. Miller seconded by Trustee Donald D. Martin to adopt the foregoing resolution.

Upon roll call vote the following members voted "aye":

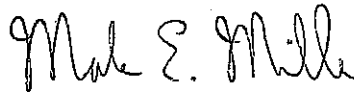
Ronald E. Reid, Mark E. Miller, Sherine M. Miller, Jeremy L. Hathock, Nicolette Leigh, Steven C. Leuty and Donald D. Martin

The following voted "nay": None

The following was absent: None

The Supervisor declared the motion carried and the Resolution duly adopted, this date:  
December 12, 2016

**CHARTER TOWNSHIP OF KALAMAZOO**



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Mark E. Miller, Clerk  
1720 Riverview Drive  
Kalamazoo, MI 49004  
269-381-8080