

CITY OF WHITE CLOUD POVERTY EXEMPTION APPLICATION 2017

I, _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the city assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order 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.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

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 BOR 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:		

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any household member owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (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.

Source of Income	Monthly or Annual Income (indicate which)

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.

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

LIFE INSURANCE: List all policies held by all household members.

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

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

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

PERSONAL DEBT: All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

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 (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

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: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income or by filing a Poverty Exemption 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. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

Petitioners: *Do not sign this application until witnessed by the Supervisor, Assessor, Board of Review or Notary Public.* (Must be signed by either the Supervisor, Assessor, Board of Review Member or Notary Public)

STATE OF MICHIGAN
COUNTY OF _____

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

Petitioner Signature

Date

Subscribed and sworn this _____ day of _____, 2017

Assessor Signature: _____ Printed Name: _____

BOR Member Signature: _____ Printed Name: _____

Notary Signature: _____ Printed Name: _____

My Commission Expires: _____

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below.

Board of Review
Michael Beach, Assessor
City of White Cloud
P.O. Box 607
White Cloud, MI 49349

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
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-mail: taxtrib@michigan.gov

CITY OF WHITE CLOUD

Instructions for applicant Requesting consideration for a Poverty Exemption

1. Applicants must obtain the proper application from the Assessor/Mayor Office. Handicapped or infirmed applicants may call the Assessor 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 method of identification.
 - b. Must produce a deed, land contract or other evidence of ownership if requested.
4. Applicants must fill out the application form in its entirety and return it, in person, to the City of White Cloud Assessor at PO Box 607, White Cloud MI 49349 except as noted in item 1 above.
5. **Notice: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income or by filing a Poverty Exemption 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. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.**
6. Applications must be filed with the Assessor office beginning January 1 and no later than a day prior to the last meeting of the Board of Review.
7. Applications may be reviewed by the Board of Review without the applicant being present. **However, the Board of Review may request that an applicant be physically present to respond to any questions the Board of Review or Assessor may have.** This means that you may be called in 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 of Review at a meeting that is open to the public at large. The City will exercise all reasonable caution to assure that information of a personal nature is only provided to the Board of Review, Mayor, Assessor and State Tax Commission.
9. Applicants appearing before the Board of Review will be administered an oath as follows: "Do You _____ swear and affirm that the evidence and testimony you will give on your own behalf before the Board of Review and Assessor is the truth, the whole truth, and nothing but the truth, so help you"
Applicant responds, "I do" or "I will"
10. The Mayor/Assessor must agree to the Board of Review decision in regards to the disposition of all individual poverty claims or the decision is null and void.
11. Applicants will be evaluated on:
 - a. Data submitted to the Board of Review by the petitioner
 - b. Testimony taken from petitioner and information gathered from any source the Board of Review might wish to use.

12. The Board will also consider all revenue and non-revenue producing assets owned by the petitioner in its deliberation as to whether relief should be granted.
13. The Board of Review may grant property tax relief based on poverty annually.
14. A successful applicant may be subject to personal investigation by the City. 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 at the City of White Cloud offices.
16. The Asset Test:
 - a. A hardship exemption shall not be granted to any applicant whose total assets exceed \$7,500.

MCL211.7u (5): “The Board of Review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and the substantial and compelling reasons are communicated in writing to the claimant.”

Deliver your application to:

Michael Beach, Assessor
City Of White Cloud
PO Box 607
White Cloud, MI 49349

If you need assistance or have questions, please call the City of White Cloud at 231-689-1194.

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

The following are the federal poverty guidelines for use in setting poverty exemption guidelines for the 2017 assessments.

Attachment A

Poverty Guidelines for 2017 Tax Year	
Family Unit	Adjusted Income

Family of 1	\$ 11,880
Family of 2	\$ 16,020
Family of 3	\$ 20,160
Family of 4	\$ 24,300
Family of 5	\$ 28,440
Family of 6	\$ 32,580
Family of 7	\$ 36,730
Family of 8	\$ 40,890

For each additional person \$ 4,160 after 8 persons

The income guidelines shall include, but are not limited to, the specific income for the person claiming the exemption, and should also include anyone else who is living at the claimant's household, according to the U.S. Census Bureau, "income" includes:

- ◆ Money, wages, and salaries before any deductions.
- ◆ Net receipts from non-farm self-employment (these are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses).

Poverty Exemption Affidavit

This form 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 of the board of review of 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