



CITY OF BIG RAPIDS

Poverty Exemption Application Requirements

1. Must own and occupy the property as a homestead.
2. Meet current Federal Poverty Guidelines
3. **File a complete poverty exemption application that includes all requested documentation listed on the application for ALL persons residing in the household.**
4. Have annual taxable and non-taxable interest/dividend income less than \$100.00.
5. Have an individual asset level less than **\$7,500** for an individual and a household asset level less than **\$ 15,000**; not including homestead property value.
6. Produce a valid driver's license or other form of identification, if requested.
7. Produce evidence of ownership, if requested.
8. Applicant does not have ownership interest in any real estate other than homestead.
9. Poverty exemption shall be determined annually upon request.
10. File poverty exemption application after January 1 but before the day prior to the last day of the Board of Review.

POVERTY EXEMPTION as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead of persons who, in the judgment of the supervisor 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 under this act.

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 guilty of perjury and subject to its penalties.

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

If you have any questions regarding the above requirement or need assistance in completing the application, please feel free to contact your local assessor.

INSTRUCTIONS FOR APPLICANT REQUESTING CONSIDERATION FOR A POVERTY/HARDSHIP PROPERTY TAX EXEMPTION

1. Applicant must obtain the proper application from the Assessor's Office. Handicapped or infirm applicants may call the Assessor's Office to make necessary arrangements for assistance.
2. Applicant must be owner of the property and reside therein.
 - A. Must produce driver's license or other acceptable method of identification.
 - B. Must produce a deed, land contract or other evidence of ownership.
3. Applicant must fill out application form in its entirety and return it, in person, to this office, except as noted in item 1 above.
 - A. Must not sign it until returned.
 - B. Application must be witnessed by the Assessor or Board of Review member.
4. 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. Poverty Exemption Affidavit
 - D. Homestead Property Tax Claim MI-1040CR.
11. Applications must be filed with the Assessor after January 1 but before the day prior to the last day of the Board of Review.
5. Applications may be reviewed by the Board without 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.
6. You may have to answer questions before the Board regarding your financial affairs, your health, and the status of people living in your home. This meeting is subject to the open meetings act and could be attended by the public at large.
7. Applicants appearing before the Board will be administered an oath, as follows:

“Do you _____ swear and affirm that evidence and testimony you will give on 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.”

8. Applicants will be evaluated based on:
 - Data submitted to the Board by petitioner.
 - **Testimony taken from petitioner and information gathered from any source the Board may wish to use.**
9. 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.
10. The Board can only grant property tax exemption based on poverty for current year.
11. **A successful applicant may be subject to personal investigation by the local unit. This would be done to verify information submitted or statements made to the Assessor or Board of Review in regarding their poverty tax exemption claim.**
12. 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.

POVERTY EXEMPTION APPLICATION

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 township supervisor or 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):

03/2020

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. 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 _____, 2022

Assessor Signature: _____ Printed Name: _____

BOR Member Signature: _____ Printed Name: _____

Notary Signature: _____ Printed Name: _____

My Commission Expires: _____

12. This Applications must be filed with the Assessor after January 1 but before the day prior to the last day of the Board of Review at the address below:

**City of Big Rapids Assessor
226 N Michigan Avenue
Big Rapids, MI 49307**

DECISIONS OF THE BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-335-9760
Fax: 517-373-4493
E-mail: taxtrib@michigan.gov

Michigan Department of Treasury
4988 (05-12)

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