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Petition Number	
Parcel Number	
Property Address	
Exemption Year	

## Application for Poverty Exemption from Property Taxation

(Pursuant to Section 211.7u, Michigan Compiled Laws)

### To Petitioner:

This application must be filled out carefully and completely. **A copy of the past two year's Federal and State Income Tax Returns (with all schedules) must be submitted with this application for each person residing in the homestead.**

-All applications must be complete and contain accurate information or they will not be considered.

-Applications submitted without completed forms or income tax returns will not be processed.

-Exemptions may be granted for the whole or in part, and will be in effect for one tax year only. Application must be made annually.

-Federal poverty level guidelines will be used to analyze eligibility.

**Petitioner's Name:** \_\_\_\_\_  
Age: \_\_\_\_\_  
Home Phone Number: \_\_\_\_\_  
Cell Phone Number: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
Property Address: \_\_\_\_\_

**Petitioner's Marital Status**

Married:	_____	How Long?	_____
Divorced:	_____	How Long?	_____
Widow/Widower:	_____	How Long?	_____
Separated:	_____	How Long?	_____
Single:	_____		

**Petitioner's Employment Status**

Employed Full Time: \_\_\_\_\_  
Employed Part Time: \_\_\_\_\_  
Unemployed: \_\_\_\_\_  
Disabled: \_\_\_\_\_  
Retired: \_\_\_\_\_  
Laid Off: \_\_\_\_\_  
Other: \_\_\_\_\_

Employer (last employer if unemployed): \_\_\_\_\_

Explain Occupation: \_\_\_\_\_

If you checked un-employed, laid off, disabled, or retired, how long have you been at this status? \_\_\_\_\_ Reason: \_\_\_\_\_

\_\_\_\_\_

Describe any disability or health problems you may have: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Spouse's Name: \_\_\_\_\_  
Spouse's Age: \_\_\_\_\_

**Spouse's Employment Status**

Employed Full Time: \_\_\_\_\_  
Employed Part Time: \_\_\_\_\_  
Unemployed: \_\_\_\_\_  
    Disabled: \_\_\_\_\_  
    Retired: \_\_\_\_\_  
    Laid Off: \_\_\_\_\_  
    Other: \_\_\_\_\_

Employer (last employer if unemployed): \_\_\_\_\_  
Explain Occupation: \_\_\_\_\_

If you checked un-employed, laid off, disabled, or retired, how long have you been at this status? \_\_\_\_\_ Reason: \_\_\_\_\_

\_\_\_\_\_  
Describe any disability or health problems they may have: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Other persons currently residing in homestead (attach further lists if needed):**

(1) Name: \_\_\_\_\_  
Age: \_\_\_\_\_  
Relationship: \_\_\_\_\_  
Employment Status: \_\_\_\_\_  
Employer or School Attending: \_\_\_\_\_  
Dependent: \_\_\_\_\_

(2) Name: \_\_\_\_\_  
Age: \_\_\_\_\_  
Relationship: \_\_\_\_\_  
Employment Status: \_\_\_\_\_  
Employer or School Attending: \_\_\_\_\_  
Dependent: \_\_\_\_\_

(3) Name: \_\_\_\_\_  
Age: \_\_\_\_\_  
Relationship: \_\_\_\_\_  
Employment Status: \_\_\_\_\_

Employer or School Attending: \_\_\_\_\_  
Dependent? \_\_\_\_\_

Does any persons listed above or any other people make a financial contribution to the household? \_\_\_\_\_

If yes, how much does this person contribute each month?

Person's Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Person's Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Person's Name: \_\_\_\_\_ Amount: \_\_\_\_\_

**Information about the Homestead Property**

Are you or your spouse the sole owners of this homestead? \_\_\_\_\_

If no, who else has an interest in the property? \_\_\_\_\_

Explain: \_\_\_\_\_

Is there a mortgage or land contract balance on the property? \_\_\_\_\_

If yes, what is the remaining amount due? \_\_\_\_\_

If yes, what is the monthly payment amount? \_\_\_\_\_

Does the payment include taxes? \_\_\_\_\_

When will it be paid off? \_\_\_\_\_

Are all outstanding taxes paid (if not, explain)? \_\_\_\_\_

**Other Real Estate Holdings**

Do you, your spouse, or any other person residing in the homestead have a financial interest in other real estate? \_\_\_\_\_

If yes, please provide the following information concerning that financial interest:

Property Address: \_\_\_\_\_

Tax I.D. Number of Property: \_\_\_\_\_

Value of Property: \_\_\_\_\_

Amount of Equity: \_\_\_\_\_

(Attach a list for any additional real estate owned)

**Other Asset and Income Data**

LIST ALL SOURCES OF PERSONAL INCOME. INCOME INCLUDES ALL MONEY COMING INTO THE HOUSEHOLD FROM ANY SOURCE OR PERSON.

1. Total Annual Income for the Entire Household by Category:

Employment	\$
Social Security	\$
Worker's Comp.	\$
ADFC/TANF	\$
Interest & Dividends	\$
Insurance	\$

Pension	\$
Unemployment Comp.	\$
Welfare/Food Assist.	\$
Alimony	\$
Child Support	\$
Gifts/Other	\$

2. Household Income by Person (list the total income for each person in the household, attach additional sheets if necessary):

	Name	Total Income Last Year	Total Income 2 Years Ago
<b>Petitioner</b>			
<b>Spouse</b>			
<b>Person #1</b>			
<b>Person #2</b>			
<b>Person #3</b>			

3. Assets (list all assets: must be completed for all assets of the entire household, additional assets to be reported might include artwork, recreational vehicles and equipment, jewelry, antiques, collectibles, etc... attach additional sheets if necessary)

Cash	\$
Savings Account(s)	\$
Checking Account(s)	\$
Stocks & Bonds	\$
Certificates	\$
Insurance	\$
Trust Funds	\$
Annuities	\$

<b>Other - Describe</b>	<b>Net Values</b>
	\$
	\$
	\$
	\$
	\$
	\$
	\$

4. Vehicles (list all vehicles that members of the homestead own or drive, include leased vehicles)

Driver or Owner	Year	Make	Model

Do you anticipate any major changes in income for the coming year? \_\_\_\_\_  
 If yes, please explain: \_\_\_\_\_

**Expenses in the Past Calendar Year**

1. Monthly Household Expenses:

House Payment	\$
Electricity	\$
Heating – Gas/Oil	\$
Water	\$
Telephone	\$
Cable/Internet	\$
<b>Other - Describe</b>	<i>(attach additional sheets if needed)</i>
1.	\$
2.	\$
3.	\$
4.	\$

2. Annual Medical Expenses (for previous year):

Person	Relationship	Hospital	Doctor	Prescriptions
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

3. Personal Debts:

Person/Company	Purpose of Debt	Date Debt Incurred	Original Amount	Monthly Payment	Balance Remaining
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$

Do you expect to sell the homestead for which property tax relief is being sought in the next year? \_\_\_\_\_

**Applicant’s Certification**

I am (we are) unable to pay the full property taxes by reason of poverty on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I (we) have read this application 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, and all relief granted by this application will be forfeited and placed back on the assessment and tax roll with penalties and interest incurred on the additional tax liability. I (we) further understand that if this application is incomplete or if I (we) failed to include all sources of income and assets of the entire household, this application will not be considered by the Board of Review. I (we) conform to the City of Kentwood income and asset guidelines for consideration for poverty exemption.

Petitioner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Required Attachments:**

- State and Federal Income Tax Returns for all persons residing in the household for current year and one prior year. Include all schedules.
- Homestead property tax credit forms filled with the State of Michigan for current and one prior year.
- Evidence of the value of other assets, including bank balances, retirement accounts, etc....
- Be prepared to show a valid picture ID at the Board of Review appointment.
- Be prepared to produce proof of ownership and residency if required.

## 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





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 18 of 2023**  
**November 14, 2023**  
**Procedural Changes for 2024**

**TO:** Assessing Officers and County Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Procedural Changes for the 2024 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2024 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

### A. Inflation Rate Used in the 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

The 2024 Capped Value Formula is as follows:

$$\text{2024 CAPPED VALUE} = (\text{2023 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

The formula includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

### B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2024

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 \$24,860 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 \$24,860. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$5,140

**Note:** MCL 211.7u 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 3 of 2021 for more information on poverty exemptions.

**Note:** MCL 211.7u allows 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 includes the owner of the property who is filing for the exemption.