

RE: 2022 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 2022 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 2022 March Board of Review:
The application must be received by March 1, 2022.

For the application to be heard at the July 2022 Board of Review:
The application must be received by July 1, 2022.

For the application to be heard at the December 2022 Board of Review:
The application must be received by December 1, 2022.

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
Website: 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 2021 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

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

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.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.					
Petitioner's Name				Daytime Phone Number	
Age of Petitioner	Marital Status		Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence			City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit			Amount of Homestead Property Tax Credit		
PART 2: 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 Board of Review 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					
PART 3: ADDITIONAL PROPERTY INFORMATION					
List information related to any other property owned by you or any member residing in the household.					
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.				Amount of Income Earned from other Property	
1	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: 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, for all persons residing at the property.

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

PART 7: LIFE INSURANCE — List all policies held by all household members.

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

PART 8: 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

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: 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 (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number	Year(s) Exemption Previously Granted by Board of Review		
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee		Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

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

**Kalamazoo Charter Township
Kalamazoo County, Michigan**

**Resolution Adopting Poverty Exemption Income Guidelines
For Property Taxes**

WHEREAS, the General Property Tax Act, Act 390 of 1994, as amended, requires the Township Board to adopt guidelines for poverty exemptions; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, 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, the Township Board of Kalamazoo Charter Township, Kalamazoo County, Michigan adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to: the specific income level of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year:

NOW THEREFORE, BE IT HEREBY RESOLVED that the Township Board of Kalamazoo Charter Township, Kalamazoo County, Michigan, hereby adopts by reference the United States Department of Health and Human Services poverty exemption guidelines, as they are provided for 2022 as follows:

<u>Size of Family Unit</u>	<u>Poverty Guidelines</u>
1	\$12,880
2	\$17,240
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660
For each additional person	\$4,540

BE IT FURTHER RESOLVED that in order to be eligible for consideration of a whole or partial property tax exemption, a person shall be required to establish that those living in the principal residence meet the poverty exemption guidelines, and the asset test as adopted by the Township Board on December 13, 2021.

BE IT FURTHER RESOLVED that in order to be eligible for consideration of a whole or partial property tax exemption, a person shall do the following on an annual basis, which shall establish for the Township Board of Review the income and asset level and shall constitute an application for consideration of a full or partial poverty tax exemption:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested; and
- 2) File Michigan Treasury Form 5736 "Application for MCL 211.7u Poverty Exemption"; and Michigan Treasury Form 5739 "Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty" with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year; and
- 3) File a claim reporting that the combined assets of all persons residing in the residence for which poverty exemption is sought do not exceed the current United States Department of Health and Human Services Poverty income guidelines; and
- 4) Establish the amount of assets for the owner/occupants of such principal residence which may include, but are not limited to, real estate other than the principal residence, motor vehicles, recreational vehicles and equipment, savings accounts, checking accounts, stocks, and bonds. Such assets will be compared to the asset level guidelines adopted by the Kalamazoo Charter Township Board on December 13, 2021; and
- 5) Produce a valid driver's license or other form of identification if requested; and
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence; and
- 7) The application for an exemption shall be filed after January 1, but at least one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

BE IT FURTHER RESOLVED that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption; and

BE IT FURTHER RESOLVED that in accordance with PA 253 of 2020, the Board of Review is not permitted to deviate from these guidelines, nor the total asset value contained on the asset level test for 2022 approved by the Township Board on December 13, 2021; and

BE IT FURTHER RESOLVED that the following documents shall be posted on the Township's website at www.ktwp.org as soon as practicable after the date of adoption as certified hereon:

- Poverty income guidelines and procedure (this document); and
- Michigan Treasury Form 5737-Application
- Michigan Treasury Form 5739-Affirmation of Ownership
- Michigan Treasury Form 4988-Affidavit/No Income Tax Filed
- Asset level test adopted by the Township Board on December 13, 2021.

Motion was made by Treasurer Miller and supported by Trustee Leuty to adopt the foregoing resolution.

Upon roll call vote the following voted "aye":

Supervisor Donald D. Martin
Clerk Mark E. Miller
Treasurer Sherine M. Miller
Trustee Ashley Glass
Trustee Steven C. Leuty
Trustee Lisa Moiaery
Trustee Clara D. Robinson

The following voted "nay": None

The following was absent: None

The Supervisor declared the Resolution duly adopted.

CERTIFICATE

The undersigned, Mark E. Miller, the duly elected and acting Clerk of the Charter Township of Kalamazoo hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of Kalamazoo Township on December 13, 2021, the original of which resolution is on file in my office, at which meeting a quorum was present, that said meeting was conducted in accordance with the Open Meetings Act of the State of Michigan and that the members of said Board voted upon said Resolution as hereinbefore set forth and that the minutes of the meeting will be or have been made available as required by the Open Meetings Act.



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

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

BOARD OF REVIEW ASSET LEVEL TEST FOR 2022

WHEREAS, MCL 211.7u of the General Property Tax Act of the State of Michigan allows a property tax exemption for the principal residence of persons who, in the judgment of the Supervisor and Board of Review, by reason of poverty, are unable to contribute to the public charges; and

WHEREAS, the Kalamazoo Township Board has adopted poverty income guidelines with respect to the General Property Tax Act; and

WHEREAS, the Kalamazoo Township Board is also required to adopt an “asset level test” for use by the Supervisor and Board of Review in determining whether to grant a full or partial exemption for a property owned by person(s) who meet the poverty income guidelines; and

WHEREAS, the Kalamazoo Township Board has determined what level of particular assets should be considered by the Board of Review in making such determination.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the “asset level test” for consideration by the Supervisor and Board of Review in making a determination as to whether a property that meets the poverty income guidelines is eligible for a full or partial exemption of property taxes in accordance with MCL 211.7u is as follows:

1. A person seeking an exemption shall file an affidavit (Michigan Treasury Form 4988) by each member of the household over the age of 18 (including the owner) residing in the residence for which exemption is sought who was not required to file federal or state income tax returns in the years 2021 and 2020.
2. No more than one motor vehicle for each licensed driver residing full time at the property in an amount not to exceed \$15,000 in value for each.
3. Checking and savings accounts in total amount not exceeding 25% of the current annual poverty guideline for a single person (\$12,880 in 2021), making \$3,220 the value of bank accounts permitted in 2021.
4. Additional valuable assets including but not limited to stocks, bonds, jewelry, boats, equipment, recreational vehicles, additional real estate, and the like may be considered by the Board of Review in determining whether to grant a full or partial exemption for properties whose owners meet the poverty income guidelines.

5. The maximum cumulative amount of assets owned other than the home is limited to \$18,000. All other owned assets above this total amount shall be deemed to be available for payment of property taxes, whether liquid or not.
6. The Township Board of Review may require an applicant for poverty exemption to establish documentary proof that these asset levels are not exceeded.
7. If a taxpayer qualifies for a poverty exemption, the Board of Review is permitted to grant only a 100%, 50% or 25% reduction in taxable value. No other percentage value reductions shall be permitted.
8. The Board of Review is not permitted to deviate from these guidelines.

Motion was made by Trustee Leuty and supported by Treasurer Miller to adopt the foregoing resolution.

Upon roll call vote the following voted "aye":

Supervisor Donald D. Martin, Clerk Mark E. Miller, Treasurer Sherine M. Miller, Trustee Ashley Glass, Trustee Steven C. Leuty, Trustee Lisa Moiaery, Trustee Clara D. Robinson

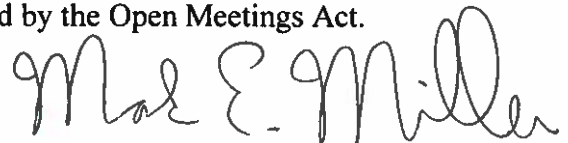
The following voted "nay": None

The following was absent: None

The Supervisor declared the Resolution duly adopted.

CERTIFICATE

The undersigned, Mark E. Miller, the duly elected and acting Clerk of the Charter Township of Kalamazoo hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of Kalamazoo Township on December 13, 2021, the original of which resolution is on file in my office, at which meeting a quorum was present, that said meeting was conducted in accordance with the Open Meetings Act of the State of Michigan and that the members of said Board voted upon said Resolution as hereinbefore set forth and that the minutes of the meeting will be or have been made available as required by the Open Meetings Act.



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