



# CITY OF BATTLE CREEK, MICHIGAN

OFFICE OF THE CITY ASSESSOR  
STEVE HUDSON, CITY ASSESSOR

## GUIDELINES FOR PETITIONER(S) REQUESTING POVERTY EXEMPTIONS

*As of December 31, 2019*

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**BY LAW, ALL BOARD OF REVIEW MEETINGS AND INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. EVIDENCE GIVEN TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE FREEDOM OF INFORMATION ACT. INFORMATION REQUESTED UNDER THIS ACT MAY BE RELEASED TO THE PUBLIC.**

The application and all requested documents must be given to the local Assessor no later than:

**March 6, 2020**

for action by the March Board of Review or

**July 17, 2020**

for action by the July Board of Review or

**December 11, 2020**

for action by the December Board of Review

### **DOCUMENTS NEEDED**

In order for the City to approve your application, you must provide proof of all your income and assets. Please provide the following items:

1. 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.
2. If the property is not in your name currently due to an unrecorded land contract or otherwise, then provide proof of ownership.
3. Copy of most recent annual Social Security notice of amount of monthly benefit for each person in your household who received any type of Social Security benefit (SSA-1099).
4. Copy of the 2019 Federal and State income tax returns for you and for every household member who is required to file. **The Petitioner's Michigan return MUST include a Homestead Property Tax Credit Claim (MI1040CR) and a Home Heating Credit Claim. The credit will be expected if the form is not provided.**
5. All W-2 and 1099 forms.
6. DSS Year End Total Payments Report.
7. Statement from Friend of the Court.
8. 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.
9. A statement detailing any assets owned by any person residing in your household, other than normal household goods and items listed on the application.

10. Petitioner(s) cannot be considered for exemption if their total household gross income exceeds the following amounts:

FAMILY SIZE	ANNUAL HOUSEHOLD INCOME	MONTHLY HOUSEHOLD INCOME
A family of -1- shall make no more than	\$12,490.00	\$1,040.83
A family of -2- shall make no more than	\$16,910.00	\$1,409.17
A family of -3- shall make no more than	\$21,330.00	\$1,777.50
A family of -4- shall make no more than	\$25,750.00	\$2,145.83
A family of -5- shall make no more than	\$30,170.00	\$2,514.17
A family of -6- shall make no more than	\$34,590.00	\$2,882.50
A family of -7- shall make no more than	\$39,010.00	\$3,250.83
A family of -8- shall make no more than	\$43,430.00	\$3,619.17
For each additional person add	\$4,420.00	\$368.33

11. Cash assets for the total household may not exceed an amount equal to one month's gross household income (see above table). Such as:

- Bank accounts and stocks
- Money received from the sale of property, such as stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments

12. Non-cash assets for the total household may not exceed \$5,000. Such as:

- A second home or land
- Recreational vehicles such as campers, motorhomes, boats and ATV's
- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value

The following assets are excluded from this limit:

- Petitioner(s) principal residence property
- Petitioner(s) household personal property
- One vehicle used for personal transportation and titled to a member of the household
- Petitioner(s) interest in Indian trusts' lands
- Assets not accessible by the petitioner(s), co-owner or any member of the petitioner(s) household.

13. All petitioner(s), if approved by the Board of Review, will pay taxes equal to 3.2% of their total household gross income. Petitioner(s) over 65, paraplegic, quadriplegic, hemiplegics, or totally and permanently disabled as defined under Social Security Guidelines 42 USC 416, will pay taxes equal to the following percentages:

Total household gross income less than \$3,000	0%
Total household gross income \$3,001 to \$4,000	1.0%
Total household gross income \$4,001 to \$5,000	2.0%
Total household gross income \$5,001 to \$6,000	3.0%
Total household gross income greater than \$6,000	3.2%

14. The Board of Review will consider all revenue and non-revenue producing assets of the owner, co-owner, and all members of the household. Any attempt to hide and/or shift income and/or assets to another person, business or corporation shall be grounds for immediate denial.
15. The Board of Review will consider the effect of all Michigan Income Tax Credits the petitioner receives or can receive. Credits include Homestead Property Tax Credits, Senior Citizen Prescription Drug Credits and Home Heating Credits.
16. Petitioner(s) must be filed every year. If granted, exemptions are in effect for one year only.
17. The Board of Review may grant exceptions for persons over 65, paraplegic, quadriplegic, hemiplegics, or totally and permanently disabled (as defined under Social Security Guidelines 42 USC 416).
18. Petitioner(s) must produce a driver's license or other acceptable identification if asked by the Board of Review. Petitioner must also produce a deed, land contract or other proof of property ownership if asked by the Board of Review.
19. Petitioner will be reviewed by the Board of Review. The Board may ask applicants or their authorized agents to be physically present to answer questions.
20. Petitioner or their authorized agents may have to answer questions regarding such subjects as financial affairs, health and/or the status of people living in their home at a meeting that is open to the public.
21. All applications will be evaluated based on data and statements given to the Board by the petitioner. The Board can also use information gathered from any other source.
22. The Board of Review shall follow the policy and guidelines established by the Battle Creek City Commission in granting or denying an exemption.
23. The Board of Review may deviate from the guidelines if it determines there are substantial and compelling reasons. Compelling reasons include, but are not limited to, excessive medical expenses or excessive expenses necessary for the care of elderly or handicapped persons. Reasons will be communicated, in writing, to the applicant.
24. Petitioner(s) may be subject to investigation of their entire financial and property records by the City. This would be done to verify information given or statements made to the Board of Review or Assessor in regard to their poverty tax claim.
25. Household income limits are updated each year, using the poverty thresholds established by the Bureau of the Census.
26. Petitioner(s) will be sent a written notice of the Board's final decision. An applicant may appeal the Board's decision to the Michigan Tax Tribunal. An assessor may also appeal the Board's decision. Appeals must be filed with the Tribunal within 35 days of the Board's final decision.