



**CITY OF BATTLE CREEK, MICHIGAN**  
**OFFICE OF THE CITY ASSESSOR**  
**2023 GUIDELINES FOR PETITIONER(S) REQUESTING**  
**POVERTY EXEMPTIONS**

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 annual filing of the application and all requested documents must be given to the local Assessor after January 1st but before the conclusion of the last day of the board of review.

For tax year 2023 the application and all required documents must be received no later than 2 days prior to **one** of

- March 2023\*** for action by the March Board of Review or
- July 2023 \*** for action by the July Board of Review or
- December 2023\*** for action by the December Board of Review

(\*Actual meeting dates will vary year to year, see the City of Battle Creek webpage for actual dates)

To be eligible for the Poverty Exemption a person (not a corporation) shall do all of the following on an annual basis. If the petitioner meets all requirements, the Board of Review will grant a 50% reduction in the 2022 property taxes.

1. The petitioner must own and occupy the property and have a valid Principal Residence Exemption filed with the Assessor’s Office or a valid Qualified Agricultural Exemption.
2. **File Treasury Form 5737 also known as Application for MCL 211.7u Poverty Exemption.**
3. **Provide the current or prior year’s Federal and State income tax returns for you and for all household members including any credit returns.** If a person other than the owner of the property is not required to file and federal or state income tax return, an affidavit Treasury Form 4988 may be accepted in their place. *Note: The owner would qualify to file the state’s Homestead Property Tax Credit and possibly other credits.*
4. Petitioner’s **total household gross income** cannot exceeds the federal poverty guidelines published in the prior calendar year by the U.S. Department of Health and Human Services as provided by the State Tax Commission.

| FAMILY SIZE                             | ANNUAL HOUSEHOLD INCOME | *AVERAGE MONTHLY HOUSEHOLD INCOME |
|---|-------------------------|-----------------------------------|
| A family of -1- shall make no more than | \$13,590                | \$1,133                           |
| A family of -2- shall make no more than | \$18,310                | \$1,526                           |
| A family of -3- shall make no more than | \$23,030                | \$1,919                           |
| A family of -4- shall make no more than | \$27,750                | \$2,313                           |
| A family of -5- shall make no more than | \$32,470                | \$2,706                           |
| A family of -6- shall make no more than | \$37,190                | \$3,099                           |
| A family of -7- shall make no more than | \$41,910                | \$3,493                           |
| A family of -8- shall make no more than | \$46,630                | \$3,886                           |
| For each additional person add          | \$4,720                 | \$393                             |

5. Cash assets for the total household may not exceed an amount equal to one month's gross household income (\*see above table).

**Must provide 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.**

Cash assets include but not limited to:

- 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

6. Non-cash assets for the total household may not exceed \$5,000.

**Provide a statement detailing any assets owned by any person residing in your household, other than normal household goods and items listed on the application.**

Non-cash assets include but not limited to:

- 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 specifically excluded from this limit (does not include):

- 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.

Any attempt to hide and/or shift income and/or assets to another person, business or corporation shall be grounds for immediate denial.

7. Petitioner(s) must produce a driver's license or other acceptable identification if asked by the Assessor or the Board of Review. Petitioner must also produce a deed, land contract or other proof of property ownership if asked by the Assessor or the Board of Review.

During the review process the petitioner(s) may be subject to investigation of their entire financial and property records by the City to verify information given or statements made to the Board of Review or Assessor in regard to their poverty tax claim.

Petitioner(s) will be sent a written notice of the Board's final decision. A petitioner may appeal the Board's decision to the Michigan Tax Tribunal. Appeals must be filed with the Tribunal by July 31<sup>st</sup> for decisions made by the March Board of Review and within 35 days of the July or December Board or Review's decision. An assessor may also appeal the Board's decision.

## 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.

|   |                  |   |   |                      |
|---|------------------|---|---|----------------------|
| <b>PART 1: PERSONAL INFORMATION —</b> 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 |   |                      |
| <b>PART 2: REAL ESTATE INFORMATION</b>  |                  |   |   |                      |
| 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  |                  |   |   |                      |
| <b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>  |                  |   |   |                      |
| 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 |

| <b>PART 4: EMPLOYMENT INFORMATION</b> — List your current employment information.   |                      |                           |  |                        |                            |
|---|----------------------|---------------------------|--|------------------------|----------------------------|
| Name of Employer  |                      |                           |  |                        |                            |
| Address of Employer   |                      | City                      | State  | ZIP Code               |                            |
| Contact Person  |                      | Employer Telephone Number |  |                        |                            |
| <b>PART 5: INCOME SOURCES</b>   |                      |                           |  |                        |                            |
| 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<br>(indicate which) |                        |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
| <b>PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>   |                      |                           |  |                        |                            |
| 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<br>or Investments   | Amount<br>on Deposit | Current<br>Interest Rate  | Name on Account                              | Value of<br>Investment |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
| <b>PART 7: LIFE INSURANCE</b> — List all policies held by all household members.  |                      |                           |  |                        |                            |
| Name of Insured   | Amount of<br>Policy  | Monthly<br>Payments       | Policy Paid in<br>Full                       | Name of Beneficiary    | Relationship to<br>Insured |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |
| <b>PART 8: MOTOR VEHICLE INFORMATION</b>  |                      |                           |  |                        |                            |
| 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                                 |                        |                            |
|   |                      |                           |  |                        |                            |
|   |                      |                           |  |                        |                            |



**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 |
|--------------|-----------|------|
|              |           |      |

**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](mailto:taxtrib@michigan.gov)

## 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





## 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.

|   |      |   |          |
|---|------|---|----------|
| <b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.   |      |   |          |
| Owner Name  |      | Owner Telephone Number                                  |          |
| Mailing Address   | City | State   | ZIP Code |
| <b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)   |      |   |          |
| Legal Designee Name   |      | Daytime Telephone Number                                |          |
| Mailing Address   | City | State   | ZIP Code |
| <b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.   |      |   |          |
| City or Township (check the appropriate box and enter name)<br><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 |
| <b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (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. |      |   |          |
| <b>PART 5: CERTIFICATION</b>  |      |   |          |
| 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     |
| <b>Designee must attach a letter of authority.</b>  |      |   |          |
| <b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>   |      |   |          |
| <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        |          |
| <b>CERTIFICATION</b> — 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                              |          |

