



CITY OF BATTLE CREEK, MICHIGAN

OFFICE OF THE CITY ASSESSOR
STEVE HUDSON, CITY ASSESSOR

2021 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 day prior to the last day of the board of review.

For tax year 2021 the application and all required documents must be received no later than:

March 11, 2021

for action by the March Board of Review or

July 19, 2021

for action by the July Board of Review or

December 13, 2021

for action by the December Board of Review

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 2021 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	MONTHLY HOUSEHOLD INCOME
A family of -1- shall make no more than	\$12,760	\$1,063
A family of -2- shall make no more than	\$17,240	\$1,437
A family of -3- shall make no more than	\$21,720	\$1,810
A family of -4- shall make no more than	\$26,200	\$2,183
A family of -5- shall make no more than	\$30,680	\$2,557
A family of -6- shall make no more than	\$35,160	\$2,930
A family of -7- shall make no more than	\$39,640	\$3,303
A family of -8- shall make no more than	\$44,120	\$3,677
For each additional person add	\$4,480	\$373

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 31st 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.