PORTAGE
A Natural Place to Move

Office of the City Assessor

Do You Qualify for a Property Tax Poverty Exemption?

The City of Portage Board of Review together with the City Assessor can approve a one-year exemption from property taxes due to a resident's poverty income level. This annual property tax exemption requires the applicant to be currently receiving the Principal Residence Exemption (formerly the Homestead Exemption) and meet the federal household poverty exemption guidelines for the previous calendar year (shown below). Also required is proof of eligibility for the exemption to be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the 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. Household assets ($25,000 limit) are also considered and must be recorded with the application.

The following are the Federal Poverty Guidelines as of 12-31-12 for use in setting poverty exemption guidelines for 2013 assessments.

Household Size*	Maximum Income
1 person	$11,170
2 persons	$15,130
3 persons	$19,090
4 persons	$23,050
5 persons	$27,010
6 persons	$30,970
7 persons	$34,930
8 persons	$38,890

* For households with more than 8 persons, Add $3,960 for each additional person.

The application form is available at the Office of the City Assessor or online at www.portagemi.gov. The approval process requires an–in person appointment before the Board of Review. Generally, the Board reviews the application in relation to the federal household income standards after the City Assessor determines that the application is properly completed. The Board of Review members, together with the City Assessor, determine by a simple majority vote whether or not an exemption will be granted. If you would like more information regarding the property tax poverty exemption, please contact the Office of the City Assessor at 269-329-4433.

In order to be considered for this exemption, completed applications must be submitted to the City Assessors Office 14 days prior to the July, December or March Board of Review. Poverty Exemptions are filed annually and granted for current year only.

Note: Exemptions granted to residents due to poverty income levels are subject to audit by the Michigan Department of Treasury.

7900 South Westnedge Avenue • Portage, Michigan 49002 • (269) 329-4433
www.portagemi.gov

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HOMESTEAD POVERTY APPLICATION FOR 2013

I _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the city assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order 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.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:
Age of Petitioner:	Marital Status: Age of Spouse:
Number of Legal Dependents:	Age of Dependents:
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:

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 BOR meeting.

Property Parcel Number:	Name of Mortgage Company:
Unpaid Balance Owed on Principal Residence:	Monthly Payment:
Property Description:	

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any household member owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property:	
Property Address:	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		$	
		$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (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 income.

Source of Income	Monthly or Annual Income (indicate which)

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.

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

LIFE INSURANCE: List all policies held by all household members.

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

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

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

PERSONAL DEBT: All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

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 (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

Notice: **Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.**

Notice: **Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.**

Petitioners: Do not sign this application until witnessed by the Assessor, Board of Review or Notary Public. (Must be signed by either the Assessor, Board of Review Member or Notary Public)

STATE OF MICHIGAN
COUNTY OF_____

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

_____ _____
Petitioner Signature Date

Subscribed and sworn this _____day of _____,2013

Assessor Signature:_____Printed Name:_____

BOR Member Signature:_____ Printed Name:_____

Notary Signature:_____Printed Name:_____

My Commission Expires:_____

Completed applications must be submitted to the City Assessors Office 14 days prior to the July, December or March Board of Review.

Board of Review
C/O City of Portage Assessor
7900 South Westnedge Ave
Portage, MI 49002

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 DENIALS MAY BE APPLEALED TO THE MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-Mail: taxtrib@michigan.gov

Federal Poverty Guidelines for 2013 Assessments

The following are the federal poverty income guidelines which are updated 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.

Household Size	**Poverty Threshold**
1 person	11,170
2 persons	15,130
3 persons	19,090
4 persons	23,050
5 persons	27,010
6 persons	30,970
7 persons	34,930
8 persons	38,890

For households with more than 8 persons, add $3,960 for each additional person.
Asset Records – $25,000 limit