

Do You Qualify for a Property Tax Poverty Exemption?

Guidelines for Filling a Homestead Poverty Exemption Application for 2015

The City of Portage Board of Review, together with the City Assessor, can approve a one-year exemption from property taxes due to a property owner's income poverty status. To be eligible for the property tax poverty exemption, a person must own and occupy the principal residence for which the exemption is requested, file a claim (annually) with the Office of the City Assessor, along with federal and state income tax returns for all persons residing in the principal residence, show proof of ownership and meet federal poverty income standards (shown at right). Household assets (a limit of \$25,000) are also considered and must be recorded with the application.

Federal Poverty Income Guidelines as Determined by the U.S. Department of Health and Humans Services for Use in Setting Poverty Exemption Guidelines for 2015 Assessments.

Household Size*	Maximum Income
1 person	\$11,670
2 persons	\$15,730
3 persons	\$19,790
4 persons	\$23,850
5 persons	\$27,910
6 persons	\$31,970
7 persons	\$36,030
8 persons	\$40,090

* For households with more than 8 persons, add \$4,060 for each additional person.

If you think you qualify for a property tax poverty exemption, complete and submit the **Homestead Poverty Exemption Application for 2015**. A paper application form is available at the Office of the City Assessor. The application can also be downloaded and printed - OR - completed electronically at www.portagemi.gov > Departments > City Assessor > Property Tax Forms & Information > Homestead Poverty Application. Completed applications must be submitted to the Office of the City Assessor by February 24, 2015 for the March Board of Review, July 7, 2015 for the July Board of Review and December 1, 2015 for the December Board of Review. If granted by the Board of Review, poverty exemptions are given for the current tax year only. Applications shall be filed each year for consideration on an annual basis.

While not required, the Office of the City Assessor recommends the applicant attend an in-person appointment before the Board of Review to provide the opportunity for questions or clarification. The Board of Review, together with the City Assessor, determine by a simple majority vote whether an exemption is granted.

If you would like more information regarding the property tax poverty exemption or to schedule an appointment before the Board of Review, please contact the Office of the City Assessor at 269-329-4433.

REAL ESTATE INFORMATION: Please provide the real estate information related to the principal residence. Attach a deed, land contract or other evidence of ownership of the property.

Property Parcel Number: _____

Name of Mortgage Company: _____

Unpaid Balance Owed on Principal Residence: _____ Monthly Payment: _____

Property Description:

--

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

Do you own or are you buying other property? Yes No Income Earned: _____

Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
_____	_____	_____	_____
_____	_____	_____	_____

EMPLOYMENT STATUS (SELF): List your current employment information.

Are you employed? Yes No If Yes: Full Time Part Time

Name and address of employer _____

Are you (check all that apply): Unemployed? Retired? Disabled?

How Long? _____

Describe any Disability or Health Problems (self):

--

EMPLOYMENT STATUS (SPOUSE): List your spouse's current employment information.

Are you employed? Yes No If Yes: Full Time Part Time

Name and address of employer _____

Are you (check all that apply): Unemployed? Retired? Disabled?

How Long? _____

Describe any Disability or Health Problems (spouse):

--

INCOME AND ASSETS: Please provide ALL Income and Asset information for EACH person residing at the property.

	ASSET ITEMS – Total Amount			
	Person A	Person B	Person C	Person D
Cash & Checking Accounts	_____	_____	_____	_____
Savings Accts & Certificates	_____	_____	_____	_____
IRA	_____	_____	_____	_____
Stocks/Bonds/Investments	_____	_____	_____	_____
Insurance Policy	_____	_____	_____	_____
Annuity Value	_____	_____	_____	_____
Trust Value	_____	_____	_____	_____
Deferred Compensation	_____	_____	_____	_____

In the spaces below, list all other assets and their values that are owned or controlled by you, the co-owner or any member of the household. (For example, boats, motorcycles, campers, trailers, motor homes, coin collections, antiques, jewelry, art work, etc.)

Type of Asset	Value	Owner
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	INCOME ITEMS – Monthly Amounts			
	Person A	Person B	Person C	Person D
Interest/Dividend Income	_____	_____	_____	_____
Trust Income	_____	_____	_____	_____
Wages/Tips/Commissions	_____	_____	_____	_____
Pension Income	_____	_____	_____	_____
Social Security Income	_____	_____	_____	_____
Social Security Res. Minor	_____	_____	_____	_____
Unemployment Compensation	_____	_____	_____	_____
Welfare/ADC	_____	_____	_____	_____
Alimony/Child Support	_____	_____	_____	_____
Lottery/Contests/Raffle	_____	_____	_____	_____
Reverse Mortgage Income	_____	_____	_____	_____
Annuity Income	_____	_____	_____	_____
Medical Disability Benefits	_____	_____	_____	_____
Insurance/Lawsuit Payout	_____	_____	_____	_____
Rental Income	_____	_____	_____	_____
Other Income	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

SUPPLEMENTAL ASSISTANCE – Monthly Amounts

	Person A	Person B	Person C	Person D
Food Stamps / Bridge Card	_____	_____	_____	_____
Utilities – Heat / Electric	_____	_____	_____	_____

OWNED, FINANCED OR LEASED VEHICLES

	Person A	Person B	Person C	Person D
Make	_____	_____	_____	_____
Year	_____	_____	_____	_____

Do you or any person residing at this property receive financial support from any person not living at this property? Yes No

Name of person providing support: _____

Relationship to petitioner: _____

Amount and frequency of financial support: _____

EXPENSES: Please provide ALL monthly expense information for the property.

Housing Expenses		Auto Expenses	
• Mortgage / Loan Payments	_____	• Loan/Lease Payment	_____
• Association/Condo Fees	_____	• Gasoline/Auto Insurance	_____
• Lawn Mowing/Snow Removal	_____	• Maintenance	_____
• Homeowner Insurance	_____	Health Expenses	
Utilities		• Medicines	_____
• Gas/Electric	_____	• Therapy	_____
• Water	_____	• Doctors	_____
• Telephone/Cell	_____	Food	_____
• Cable / Internet	_____	Other	_____
• Garbage	_____		

IMPORTANT

With this petition you must submit copies of the following applicable documents from the previous year for yourself, the co-owner and every member of the household.

- A. Federal, State and City Income Tax Returns – 1040 or 1040A and any schedules
- B. All W-2 and 1099 Forms
- C. Michigan Homestead Property Tax Credit Claim MI-1040CR & Home Heating Credit
- D. Social Security Benefit Statement Form SSA-1099
- E. DSS Year End Total Payments Report
- F. Statement from Friend of the Court
- G. Copy of Driver’s License
- H. Two (2) Recent Bank Statements, Retirement Accounts etc.
- I. Food Assistance Letter with Monthly Amount
- J. A copy of a deed, land contract or other evidence of ownership of the property for which an exemption is requested.

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.

I (we) feel that the payment of the full property taxes on this homestead will place an unreasonable burden on my (our) personal finances and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I (we) have read this application and fully understand the contents thereof. I (we) also understand that any relief granted by this application is for **THE CURRENT YEAR ONLY**.

I declare, under penalty of perjury, that the information in this application and attachments is true and complete to the best of my information, knowledge and belief.

Petitioner’s Name (print)_____

Petitioner’s Signature_____

Date_____

Co-Owner’s Name (print)_____

Co-Owner’s Signature_____

Date_____

Complete, sign and submit this application to the Office of the City Assessor by February 24, 2015 for the March Board of Review, July 7, 2015 for the July Board of Review and December 1, 2015 for the December 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 APPEALED 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**