

INSTRUCTIONS FOR APPLICANT REQUESTING CONSIDERATION FOR A POVERTY EXEMPTION

1. Applicant must obtain the proper application from the Assessor's Office. Handicapped or infirm applicants must call the Assessor's Office to make necessary arrangements for assistance.
2. Applicants must be owners of the property and reside there.
 - A. Must produce driver's license or other acceptable methods of identification.
 - B. Must produce a deed, land contract or other evidence of ownership if Assessor requests it.
3. Applicant must fill out application form in its entirety and return it, in person, to this office, except as noted in item 1 above.
 - A. Must not sign it until returned.
 - B. Application must be witnessed by the Assessing Officer or Board of Review.
4. All applicants will submit last year's copies of the following:
 - A. Federal Income Tax Return – 1040 or 1040A – for all members of the household.
 - B. State Income Tax Return – MI-1040 – for all members of the household.
 - C. Homestead Property Tax Claim – MI-1040CR.
 - D. Home Heating Credit – MI-1040.CR-7.
 - E. Most recent proof of income from all sources – for all members of the household.
5. Applications must be filed with the Assessor prior to December 1st.
6. Applications may be reviewed by the Board without applicant being present. However, the Board may request that an applicant be physically present to respond to any questions the Board or Assessor may have. This means that you may be called to appear on short notice.
7. You may have to answer questions before the Board, at a meeting which is open to and attended by the public at large, regarding your financial affairs, your health, and the status of people living in your home.
8. Applicants appearing before the Board will be administered an oath, as follows:

“Do you _____ swear and affirm that evidence and testimony you will give on your own behalf before the Board of Review is the truth, the whole truth, and nothing but the truth, so help you.”
9. The Supervisor/Assessor must agree to the Board's decision as regards the disposition of all individual poverty claims or the decision is null and void.
10. Applicants will be evaluated based on:
 - A. Data submitted to the Board by petitioner.
 - B. Testimony taken from petitioner and information gathered from any source the Board may wish to use.
11. The Board will also consider all revenue and non-revenue producing assets owned by the petitioner and other members of the household in its deliberation as to whether relief should be granted.
12. The Board can only grant a property tax exemption based on poverty for the current year.
13. A successful applicant may be subject to personal investigation by the City. This would be done to verify information submitted or statements made to the Assessor or Board of Review in regard to their poverty tax exemption claim.
14. The Assessor may tape record and will keep minutes of all proceedings before the Board of Review and all meetings must be held in a municipal building.

Michigan Department of Treasury
4988 (05-12)

PARCEL #: _____

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

POVERTY EXEMPTION APPLICATION

PARCEL #: _____

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 township supervisor or 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 print 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 Identification Number: | Name of Mortgage Company: | |
| Unpaid Balance Owed on Principal Residence: | Monthly Payment: | Length of Time at This Residence: |
| Property Description: | | |

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

| | | | |
|--|------------------|--|----------------------------------|
| Do you own, or are you 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 |
| | | \$ | |
| | | \$ | |
| | | \$ | |

PARCEL #: _____

EMPLOYMENT INFORMATION: List your current employment information.
Attach addition employment information for other members of the household.

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

List and provide documentation for 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 of income. This applies to all members of the household.

| Source of Income | Monthly or Annual Income (indicate which) |
|------------------|---|
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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. Please provide documentation.

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

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 |
|------|------|-----------------|--------------|
| | | | |
| | | | |
| | | | |
| | | | |

PARCEL #: _____

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 | Monthly Earnings | Monthly House Contributions |
|-------------------|-----|---------------------------|---------------------|------------------|-----------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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 |
|----------|-----------------|--------------|------------------|-----------------|--------------|
| | | | | | |
| | | | | | |
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MONTHLY EXPENSE INFORMATION: The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A (not applicable) 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): |

PARCEL #: _____

LIST OF ASSETS: List all other assets owned or controlled by all members of the household and their value. For example: Boats, coin collections, art objects, antiques, silver, gold, etc.

| Type of Asset | Owner of Asset (If Different from Applicant) | Value of Asset |
|---------------|---|----------------|
| | | \$ |
| | | \$ |
| | | \$ |
| | | \$ |
| | | \$ |
| | | \$ |

If there is any further information that you would like to add, do so here:

PARCEL #: _____

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, claims, credits, 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 or a member of the Assessor's Office

* * * * *

STATE OF MICHIGAN)
) SS.
COUNTY OF JACKSON)

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.

_____ Date _____ Petitioner's Signature

Subscribed and sworn this _____ day of _____, 20_____

Assessor Signature: _____ Printed Name: _____ Jason Yoakam

Assessing Officer Signature: _____ Printed Name: _____

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below. Bring fully completed Application and attachments to:

Assessor's Office
City of Jackson
161 W. Michigan Ave
Jackson, MI 49201

PARCEL #: _____

For Board of Review Only

Disposition by Board of Review:

Date: _____

_____ Denied

_____ Reduced to: T/V \$ _____

A/V \$ _____

Board of Review Member's Signatures:

Assessor's Signature

Jason Yoakam

Jason Yoakam, City Assessor
 jyoakam@cityofjackson.org

AUTHORIZATION TO RELEASE INFORMATION

Dear Michigan Department of Health & Human Services:

The City Assessor's Office is attempting to verify any benefits received by the property owner listed at right. Said owner has applied for a poverty exemption from property taxes.

DHS: Please direct any inquiries to the City Assessor's Office at 517-788-4033.

Thank you.

| | |
|--|--------------|
| TO BE COMPLETED BY TAXPAYER PENALTY: Possible denial of poverty exemption application. | |
| Print Name | |
| Case # | |
| Caseworker Name | |
| Caseworker Phone # | |
| Caseworker Fax # | 517-780-7575 |
| DHS Main Phone # | 517-780-7400 |
| DHS Verification Email: MDHHS-Jackson-Verifications@michigan.gov | |
| Parcel #: | |
| Date: | |

To Whom It May Concern:

You are authorized to release the following information to the City of Jackson Assessor's Office

REQUESTED INFORMATION:

Any & all information pertaining to my case. Department of Human Services will be allowed to send to the City of Jackson Assessor's Office any documents pertaining to my case including any documents containing social security numbers.

FOR THE PURPOSE OF:

Verification of income and benefits, as I have applied for exemption from property taxes for the City of Jackson for the 2017 tax year.

| | | |
|---------------------|------|---------------------------|
| Signature of Client | Date | Client's Complete Address |
| | | |

NOTE TO ADDRESSEE: USE REVERSE SIDE AND ATTACH DOCUMENTS IF NECESSARY

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|----------------|-------|------|
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| | | |
| | | |
| Your Signature | Title | Date |
| | | |