

INSTRUCTIONS FOR POVERTY EXEMPTION
City of Lansing

The Application for One Year Poverty Exemption is in keeping with the requirements of the State of Michigan with regard to poverty exemptions. **Please read these instructions carefully.** To be considered for a poverty exemption, the following information must be provided.

1. **COMPLETE ALL SECTIONS OF THIS APPLICATION.**
2. Submit a completed and signed copy of the following:
 - 2013 Michigan Homestead Property Tax Credit Claim (MI 1040 CR) or Form 4988.
 - 2013 Federal income Tax Return (1040), if you are required to file federal income tax.
 - 2013 Federal Income Tax Return (1040) for all other occupants of your household or Form 4988.
 - Income verification
 - Copy of driver license
 - Copy of deed
3. **All occupants** of the household must provide income verification from all sources. Household is defined as, "A number of related or unrelated persons who live in one housing unit; all the persons occupying a group of rooms or a single room that constitutes one housing unit. A single person, a couple, or more than one family living in a single housing unit may make up a household." Appraisal Institute. *The Appraisal of Real Estate*. Twelfth Edition. Chicago. 2001. pg. 139.
4. The application must be legible. If you need to provide additional information, please attach a separate sheet do not write in the margins of the application.
5. Do not submit originals of supporting documentation as we must keep these for our records and cannot return them.
6. If the application is incomplete or you do not include copies of the required financial documents, it may be considered ineligible for a poverty exemption.

RETURN THE APPLICATION AND REQUIRED DOCUMENTATION BY March 7, 2014 TO ALLOW TIME FOR PROCESSING AND REVIEW BEFORE BEING SUBMITTED TO THE 2014 MARCH BOARD OF REVIEW, WHICH LAST SCHEDULED MEETING IS ON FRIDAY MARCH 14, 2014.

FOR CONSIDERATION OF THE POVERTY EXEMPTION AT JULY 2014 BOARD OF REVIEW, ALL COMPLETED FORMS AND SUPPORTING DOCUMENTATION SHALL BE SUBMITTED TO ASSESSORS OFFICE NO LATER THAN JULY 8TH.

FOR CONSIDERATION OF THE POVERTY EXEMPTION AT DECEMBER 2014 BOARD OF REVIEW, ALL COMPLETED FORMS AND SUPPORTING DOCUMENTATION SHALL BE SUBMITTED TO ASSESSORS OFFICE NO LATER THAN DECEMBER 1ST.

Filing of this form is necessary to determine if you qualify for a Homestead Hardship exemption. The following questions are necessary in order to determine poverty status and asset status. You are required to answer each question. If you do not answer each question, sufficient information will not be available to grant an exemption.

**CITY OF LANSING
HOMESTEAD POVERTY APPLICATION**

I _____, the owner and occupant of the property listed below, am applying for tax relief under MCL 211.7u of the General Property Tax Act, which states that the homestead of persons who, in the judgment of the Assessor and the Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994.

Parcel Number: _____

Property Address: _____

1. Attached federal and state income tax return for all persons residing in the household, including any property tax credit returns filed in the immediately preceding year or in the current year. **YES or NO**
2. Attached copy of valid drivers license. **YES or NO**
3. Attached copy of deed, land contract, or other evidence of ownership of the property for which the exemption is requested. **YES or NO**
4. Do you meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. **YES or NO**
(See attachment A)
5. State Equalized Value of property for which the exemption is requested is _____. The average true cash value of all homestead properties in the city, based on the previous year's values is **69,137 (TCV) and 34,207 (AV)**.
6. Phone () _____
7. Marital Status: _____

8. Age of Applicant: _____
 Age of Spouse: _____
9. Number of Dependents/Occupants _____
 Age of Dependents/Occupants _____
10. Have you applied for a Principal Residence Exemption from some school operating expense (18 mills). **YES or NO**
11. Have you applied for Homestead Property Tax Credit this Year? **YES or NO**
12. How much was your Property Tax Credit? _____
13. Real Estate: Is home paid for _____ Unpaid balance _____
 Name of Mortgage Company _____
 Monthly Payment _____
14. How long have you lived at this residence? _____
15. Do you own, or are you buying other property? _____
 If so, list below:

PROPERTY ADDRESS	NAME OF OWNER	ASSESSED VALUE	AMOUNT & DATE OF LAST TAXES PAID

16. Income earned from above property _____
17. Name of Employer _____
 Address _____
 Phone: () _____
18. If unemployed, state reason: _____

19. **List all household income** including government pensions, claims, judgments from lawsuits, and any other source. Be sure to include both spouses' and occupants income. Also include contributions from outside parties that support the household. If your household income is more than the Federal Poverty Income Standards (attachment A), you are not eligible for a credit.

SOURCE OF HOUSEHOLD INCOME	ANNUAL HOUSEHOLD INCOME
Wages, salaries tips, sick, strike and sub pay, etc.	
All interest and dividend income (including non-taxable interest).	
Net rent, business or royalty income.	
Retirement pension and annuity benefits. Name of payer:	
Net farm income.	
Capital gains less capital losses.	
Alimony and other taxable income. Describe:	
Social Security, SSI or railroad retirement benefits.	
Child support.	
Unemployment comp. and TRA benefits.	
Other non-taxable income. Describe:	
Workers' comp., veterans' disability compensation and pension benefits.	
Contributions of person(s) not residing in household.	
ADC and other DSS benefits.	
TOTAL HOUSEHOLD INCOME	

20. **SAVINGS AND INVESTMENTS:** List all savings owned by you or your spouse or occupants of household, including 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	NAME ON ACCOUNT	VALUE OF INVESTMENT

21. **LIFE INSURANCE:** List all policies held by you, your spouse or occupants of household.

INSURED	AMOUNT OF POLICY	AMOUNT PAID MONTHLY	PAID UP POLICY	NAME OF BENEFICIARY	RELATIONSHIP TO INSURED

22. **MOTOR VEHICLES IN HOUSEHOLD:**

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

23. **LIST ALL PERSONS LIVING IN HOUSEHOLD:**

LAST NAME	FIRST NAME	AGE	RELATIONSHIP TO CLAIMANT	PLACE OF EMPLOYMENT	CONTRIBUTION TO HOUSEHOLD INCOME

24. **PERSONAL DEBTS:**

CREDITOR	PURPOSE OF DEBT	DATE OF DEBT	ORIGINAL BALANCE	MONTHLY PAYMENT	BALANCE OWED

25. **MONTHLY EXPENSES:**

UTILITIES _____ FOOD _____ PHONE _____

CLOTHING _____ HEAT _____ CAR EXPENSE _____

OTHER (Specify): _____

26. **OTHER ASSETS:** List all other assets and their values that are owned or controlled by you, your spouse or occupants of the household. (For example, boats, coin collection, antiques, silver).

TYPE OF ASSET	VALUE	OWNER

27. Medical insurance or HMO premiums you paid for you and your family. _____

REASON FOR REQUESTING EXEMPTION

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: A copy of your latest federal income tax return, state income tax return (MI-1040) and your Homestead Property Tax Credit claim (MI-1040CR 1,2,3 or 4) must be attached as proof of income.

The undersigned deposes and says that the statements made in the foregoing application are true and that he/she has no money, income or property other than mentioned herein.

Petitioner

I certify under penalty of perjury the information contained on this document is true and correct to the best of my knowledge.

Signed this _____ day of _____, 20____.

Received by Assessor's Office

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This application must be returned no later than the second Monday in March to the Board of Review of City of Lansing.

Address: 124 W. Michigan Ave
3rd Floor City Hall
Lansing, MI 48933

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For BOARD OF REVIEW use:

Disposition by Board of Review Date _____

Denied: _____ Approved: _____ Assessment reduced to _____

Chairperson _____ 2nd Member _____ 3rd Member _____

Decisions may be appealed to Michigan Tax Tribunal.

FEDERAL POVERTY GUIDELINES FOR 2014 ASSESSMENTS

The following are federal poverty guidelines as of 12-31-13 for use in setting poverty exemption guidelines for 2014 assessment.

Size of Family Unit	Poverty Guidelines
1	\$11,490
2	\$15,510
3	\$19,530
4	\$23,550
5	\$27,570
6	\$31,590
7	\$35,610
8	\$39,630
For each additional person, add	\$ 4,020

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