



Adopted 01/21/2025

CITY OF ZEELAND 2025 POVERTY EXEMPTION POLICY

(POLICY GUIDELINES ARE UPDATED TO REFLECT GUIDELINES ISSUED NOV.
19, 2024, BY MICHIGAN DEPARTMENT OF TREASURY BULLETIN NO. 17)

THIS FORM IS ISSUED UNDER AUTHORITY OF PUBLIC ACT 206 OF 1893; MCL 211.7U.

1. Applicant(s) must be the owner(s) of, and occupant of, the home for which the exemption is being sought. Proof of ownership and residency will be required (deed or land contract, and driver's license/state ID or voter's registration card).
2. Applicant(s) will not be eligible for consideration unless they meet the following adopted guidelines, which include **ALL** individuals currently residing in the household, as well as **ANY** co-owners who are not residing in the homestead:

INCOME LIMITATIONS

The following are the federal poverty income guidelines which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually issued by the Department of Health and Human Services and are referred to as "poverty guidelines." The following are the poverty guidelines as of December 31, 2024, for use in setting poverty exemption guidelines for 2025 assessments.

NO. OF PERSONS AND CO-OWNERS	ANNUAL INCOME
1 person	\$15,060
2 persons	\$20,440
3 persons	\$25,820
4 persons	\$31,200
5 persons	\$36,580
6 persons	\$41,960
7 persons	\$47,340
8 persons	\$52,720
For each additional person, add	\$ 5,380

P.A. 135 FF 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (TREASURY FORM 4988) to be filed for all persons residing at the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year.

For purposes of the income limitations, annual income will include annual income of the applicant(s), any person(s) residing in the homestead, and any person(s) residing in the homestead, and any co-owner(s) who are not residing in the homestead. The applicant(s), any person(s) residing in the homestead and any co-owner(s) will each be considered one person. Annual income is defined as household income, being both taxable and exempt income from all and every source.

ASSET LIMITATIONS

In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the United States, etc.) **SHALL NOT exceed \$15,000**. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to be denied.

For purposes of calculating an applicant(s)' combined assets, the homestead for which the exemption is being sought will not be included.

LONGEVITY LIMITATIONS

A Poverty Exemption may only be granted for the **Current Tax Year**. To obtain a Poverty Exemption for the following tax year, the applicant(s) must repeat the application process.

3. All applicant(s) must obtain the proper application from the Assessor's Office, complete the entire application, attach all documentation requested (see below), and sign the application.
4. All applicant(s) must appear before the Board of Review in person, unless a written medical excuse is provided by their doctor at the time their application is submitted.
5. As applicable, all applicant(s) will supply copies of the following documents for each individual currently residing in the household as well as any co-owners who are not residing in the household:
 - a. Homestead Property Tax Credit Claim (Mi-1040cr or 1040cr-2).
 - b. Michigan Income Tax Return (Mi-1040).
 - c. Federal Income Tax Return (Federal 1040 or 1040a).
 - d. W-2 Forms.
 - e. Interest Income Statements.
 - f. Dividend Income Statements.
 - g. Social Security Benefit Statements.
 - h. Pension Benefit Statements.
 - i. SSE Benefit Statements.
 - j. Workmen's Compensation Benefit Statements.
 - k. Public Assistance Benefit Statements.
 - l. General Assistance Benefit Statements.
 - m. ADC Benefit Statements.
 - n. Child Support Documentation.
 - o. Alimony Documentation.
6. ALL applicant(s) will be evaluated based on data submitted and testimony given, along with information gathered from any source the Board chooses. Any successful applicant may be subject to investigation of their financial and property records by the City. This investigation will be performed to verify information used to support the applicant's poverty claim.
7. Information and documents submitted to the Board of Review in support of an application for a poverty exemption shall be kept confidential, to the maximum extent permitted by law.

INSTRUCTIONS: When complete, this document must accompany a taxpayer's Application for Poverty Exemption filed with 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 to 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.

Address:

Petitioner Signature

Date

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.

By signing below you swear and affirm that you 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, you were not required to file a Federal or State Income Tax Return.

_____ Print Name	_____ Signature	_____ Date
_____ Print Name	_____ Signature	_____ Date
_____ Print Name	_____ Signature	_____ Date
_____ Print Name	_____ Signature	_____ Date
_____ Print Name	_____ Signature	_____ Date

IMPORTANT

- All applicants **MUST** appear at a board of review in person, unless a written medical excuse is provided by their doctor.
- Board of review dates:
 - March 10th & 11th, 2025
 - July 22nd, 2025
 - December 9th, 2025
- It is recommended that applicant attend the March Board of Review to avoid receiving a tax bill, if applicant is unable to attend the March Board of Review a tax bill will be issued and is due by payment deadline, reimbursement will then occur upon attendance and approval of the board of review.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

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.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: 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 Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

Continue on Page 2

PART 4: EMPLOYMENT INFORMATION — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
PART 5: INCOME SOURCES					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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, for all persons residing at the property.					
Source of Income			Monthly or Annual Income (indicate which)		
PART 6: 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, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
PART 7: LIFE INSURANCE — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
PART 8: 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	

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: 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 (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
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Lansing MI 48909

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