

RE: 2020 KALAMAZOO TOWNSHIP HARDSHIP EXEMPTION APPLICATIONS

This is a reminder that an application for tax reduction is only valid for the year you apply. You must reapply each year. For the 2020 tax year, applications must be filed with the Charter Township of Kalamazoo with the following deadline dates:

For the application to be heard at the 2020 March Board of Review:
The application must be received by March 1, 2020.

For the application to be heard at the July 2020 Board of Review:
The application must be received by July 1, 2020.

For the application to be heard at the December 2020 Board of Review:
The application must be received by December 1, 2020.

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 decisions may be appealed to The Michigan Tax Tribunal within 35 days of the denial. A copy of the Board of Review decision must be included with the filing.

Michigan Tax Tribunal
P.O. Box 30232
Lansing, MI 48909

Phone: 517-373-3003
E-Mail: taxtrib@michigan.gov
Website: www.michigan.gov/taxtrib

DOCUMENTS NEEDED:

The fully completed and signed application form, which includes a complete listing of ALL persons residing in this home, showing their age, employment/disability status, and income.

Copy of most recent annual Social Security notice of amount of monthly benefit for each person in your household who receives any type of Social Security benefit.

Copy of the 2019 Federal and State income tax returns for you AND for every household member who is required to file.

Copies of the TWO most recent statements for every bank, retirement, annuity, cash value life insurance, brokerage, or other financial asset accounts held by you or any person residing in your household.

Again, be sure to include proof of income and assets for EACH person who resides in your household.

Deliver the application and all documents to:
Kalamazoo Township Assessor
1720 Riverview Drive
Kalamazoo, MI 49004

**Kalamazoo Charter Township
Kalamazoo County, Michigan**

**Resolution Adopting Poverty Exemption Income Guidelines
For Property Taxes**

WHEREAS, the General Property Tax Act, Act 390 of 1994, as amended, requires the Township Board to adopt guidelines for poverty exemptions; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, as amended, the Township Board of Kalamazoo Charter Township, Kalamazoo County, Michigan adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to: the specific income level of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year:

NOW THEREFORE, BE IT HEREBY RESOLVED that the Township Board of Kalamazoo Charter Township, Kalamazoo County, Michigan, hereby adopts by reference the United States Department of Health and Human Services poverty exemption guidelines, as they are provided for 2020 as follows:

<u>Size of Family Unit</u>	<u>Poverty Guidelines</u>
1	\$12,490
2	\$16,910
3	\$21,330
4	\$25,750
5	\$30,170
6	\$34,590
7	\$39,010
8	\$43,430
For each additional person	\$4,420

BE IT FURTHER RESOLVED that in order to be eligible for consideration of a whole or partial property tax exemption, a person shall be required to establish that those living in the principal residence meet the poverty exemption guidelines, and the asset test as adopted by the township Board on November 12, 2019.

BE IT FURTHER RESOLVED that in order to be eligible for consideration of a whole or partial property tax exemption, a person shall do the following on an annual basis, which shall establish for the Township Board of Review the income and asset level and shall constitute an application for consideration of a full or partial poverty tax exemption:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by 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.

CHARTER TOWNSHIP OF KALAMAZOO
KALAMAZOO COUNTY, MICHIGAN

ASSET LEVEL TEST FOR BOARD OF REVIEW

WHEREAS, MCL 211.7u of the General Property Tax Act of the State of Michigan allows a property tax exemption for the principal residence of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges; and

WHEREAS, the Kalamazoo Township Board has adopted poverty income guidelines with respect to the General Property Tax Act; and

WHEREAS, the Kalamazoo Township Board is also required to adopt an "asset level test" for use by the supervisor and board of review in determining whether to grant a full or partial exemption for a property owned by person(s) who meet the poverty income guidelines; and

WHEREAS, the Kalamazoo Township Board has determined what level of particular assets should be considered by the board of review in making such determination.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the "asset level test" for consideration by the supervisor and board of review in making a determination as to whether a property that meets the poverty income guidelines is eligible for a full or partial exemption of property taxes in accordance with MCL 211.7u is as follows:

1. One motor vehicle for each licensed driver residing full time at the property in an amount not to exceed \$15,000 in value for each.
2. No second residence or vacation home.
3. No additional real estate owned.

4. No ownership interest in buildings other than the residence; excepting that the Board of Review may consider the financial records of an individual proprietorship establishing that the owner is unable to pay himself or herself a salary above the federally-established poverty guidelines.
5. Checking and savings accounts in total amount not exceeding \$5,000.
6. Additional valuable assets may be considered by the Board of Review in determining whether to grant a full or partial exemption for properties whose owners meet the poverty income guidelines.

The Township Board of Review may require an applicant for poverty exemption to establish documentary proof that these asset levels are not exceeded.

Motion was made by Trustee Strebs and seconded by Treasurer Miller to adopt the foregoing resolution.

Upon roll call vote the following voted "Aye": Supervisor Donald D. Martin, Clerk Mark E. Miller, Treasurer Sherine M. Miller, Trustees Steven C. Leuty, Jennifer A. Strebs, Jeremy L. Hathcock

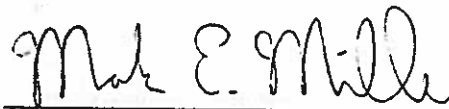
The following voted "Nay": Nicolette Leigh

The following were absent: None

The Supervisor declared the motion carried and the resolution duly adopted.

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted at a regular meeting of the Kalamazoo Charter Township Board held on November 25, 2019; the original of which resolution is on file in my office; that the meeting was conducted and public notice of the meeting was given pursuant to and in compliance with the Michigan Open Meetings Act; that a quorum of the Board was present and voted in favor of the resolution; and that the minutes of the meeting will be or have been made available as required by the Open Meetings Act.



Mark E. Miller, Clerk
Charter Township of Kalamazoo
Kalamazoo County, Michigan