

Cooper Charter Township
Kalamazoo County, Michigan

Resolution No. 23-250
Poverty Exemption Resolution

Whereas, the adoption of the guidelines for poverty exemptions is required of the Township Board; and

Whereas, the principal residence of a person, who the Supervisor/Assessor and the 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 253 of 2020 (MCL 211.7u); and

Whereas, pursuant to PA 253 of 2020, the Township of Cooper, Kalamazoo County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To Be eligible, a person shall do all the following on an annual basis:

1. Be an owner of and occupy as a principal residence, the property for which the 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 person residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. Normal household goods will be used in determining whether relief should be granted. Homeowners with assets in excess of \$10,000 may not be eligible for tax exemptions consideration.
4. Produce a valid drivers license or other form of identification if requested.
5. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
6. Meet the federal poverty income guidelines as defined and determined annually by the United State Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
7. The application for an exemption shall be filed after January 1 in the year which the exemption is being requested, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

9. Poverty Exemptions granted in 2019 or 2020 may remain exempt for 2021, 2022, and 2023 without reapplication if the person received fixed income solely from public assistance. (PA 253 of 2020)

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

2023 POVERTY INCOME GUIDELINES

Test 1:

Poverty Income Guidelines

"Table 1"

How Much Income a Person Can Receive Per Year and Be Eligible

For the Poverty Exemption

Using the 2023 Federal Poverty Income Guidelines

Size of Family/Household	Maximum Total Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
Additional Person	\$4,720

Now, therefore, be it hereby resolved that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by: DeHaan, second offered by: Janssen.

Upon roll call the vote was as follows:

"Yes": Janssen, Williams, DeHaan, Tuinstra, Vlietstra, Frederick

"No": None

"Absent": Sorensen

Resolution Declared Adopted.

Cooper Charter Township

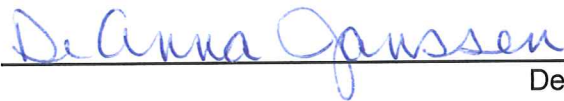


DeAnna Janssen, Township Clerk

1590 West D Avenue
Kalamazoo, MI 49009
(269)382-0223

Certificate

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Board Meeting of the Charter Township of Cooper Board held at the Cooper Township Office on Monday, September 11, 2023 and said meeting was conducted and the public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.



DeAnna Janssen, Clerk

Cooper Charter Township

2023 Application for Reduction in Property Taxes

Documents Needed and Important Dates

Please review the list below and the Guidelines and Instructions

Complete and sign the application form, which includes a complete listing of all persons residing in the home, showing their ages, employment/disability status and income.

If the property is not in your name currently due to an unrecorded land contract or otherwise, please provide proof of ownership.

Please review the required documentation to be included with the application. Include three (3) months of bank statements, retirement, annuity, cash value life insurance, brokerage, or other financial asset accounts held by you or any person residing in your household. If you are unable to provide three (3) months, please explain the reason for not providing the additional months.

Deadline dates for hardship applications:

For the application to be heard at the March 2023 Board of Review:

Application must be received by March 10, 2023

For the application to be heard at the July 2023 Board of Review:

Application must be received by July 14, 2023

For the application to be heard at the December Board of Review:

Application must be received by December 8, 2023

Deliver the application and all documents to:

Cooper Charter Township
1590 West D Avenue
Kalamazoo MI 49009

WHEN WILL THE APPLICATION BE CONSIDERED?

After you complete the application and furnish all the required documentation, the Assessor will determine if you meet the guidelines as established by the township board. If so, then the Application must go before the township's Board of Review for approval. This takes place only in March, July or December. PLEASE NOTE THE DEADLINES FOR SUBMITTING YOUR APPLICATION. If your application is approved after the tax bill for the year has been issued, then that bill will be recalculated in the lowered amount. The Board of Review cannot approve a reduction for prior years; YOU MUST REAPPLY EACH YEAR.

Decisions for 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 35 days of the denial. A copy of the Board of Review decision must be included with the filing.

Michigan Tax Tribunal Phone # 517-373-3003

P.O. Box 30232

Lansing MI 48909

Email taxtrib@michigan.gov

Website www.michigan.gov/taxtrib

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	

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)	

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

the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.

3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. 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 or alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
6. Meet the asset level test adopted by the local assessing unit.

Appeal Rights

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.