City of Auburn Hills

Policy and Guidelines for Applicants Requesting Consideration for Poverty Exemptions

Approved by City Council 2/18/2008

1. All applicants must obtain the proper applications from the City Assessor's Office. Handicapped or infirm applicants may call the Assessor's Office to make necessary arrangements for assistance.

2. Applicants will be required to provide documentation of income, including signed current Federal or State income Tax Forms filed in the immediately preceding year or current year, W-2 Forms, current pay stubs, and Form SSA-1099-Social Security Benefit Statement. Documentation of medical expenses (and other expenses, upon request), is also required.

3. Only the property owned and occupied by the applicant as a principal residence shall qualify. Proof of ownership and residence will be provided if so requested. Property claimed as a principal residence must meet the definition of said property in MCL 211.7dd, as amended.

4. If an applicant's family income level and asset level qualifies for poverty exemption, the taxable value on the principal residence will be reduced so that their overall property tax liability for the year will be 3.5% of gross income. Gross Income shall include total household incomes. THE MAXIMUM ALLOWED REDUCTION IN TAXABLE VALUE WILL BE $75,000.

5. Persons whose household assets, consisting of cash on hand, and checking or savings account balances that exceed $15,000, or whose other total household assets such as money market certificates, certificates of deposit, or savings bonds, other investments, and other tangible assets (also including cash on hand, checking and savings), exceed a present cash value of $100,000 will not be eligible for a poverty exemption. Household assets as defined in this section do not include the True Cash Value of the principal residence of the applicant, the cash value of clothing, household furnishings or appliances, or vehicles used for essential household transportation.

6. Exemptions granted for poverty exemption are valid for one year only. A person must reapply in the following year if they still are in need of assistance.

7. Persons filing for an exemption for the first time must also appear in person, or have a representative appear on their behalf before the Board of Review *. All other filers may have their applications presented to the Board by the Assessing Department. (* An authorization letter, signed by the applicant, is required)

8. Beginning in 1995, exemptions will be limited to 2 years for persons under the age of 60, unless an applicant demonstrates he or she has a physical or mental disability which prevents them from being gainfully employed.

9. Applications for poverty exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review. Applications may also be filed for consideration before the July and December Board of Review sessions.

10. Information provided on the application is confidential and shall be made available only to the Assessing Department and the Board of Review. All information is subject to verification and any subsequent discovery of unreported income and assets may lead to the cancellation by the Board of Review of the property tax exemption.

11. The Board of Review shall follow the policy and guidelines for poverty exemptions as determined by City Council, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and the substantial and compelling reasons are communicated in writing to the claimant.

12. A person who files a claim for poverty exemption is not prohibited from also appealing the assessment on the property for which that claim is made before the Board of Review in the same year.

13. The qualifying income levels (Schedule 1) shall be adjusted annually by the Assessing Department to reflect 150% of the Federal Poverty Guidelines.
City of Auburn Hills
2018 Income Thresholds for Poverty Guidelines

<table>
<thead>
<tr>
<th>Family Size</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$18,090</td>
</tr>
<tr>
<td>2</td>
<td>24,360</td>
</tr>
<tr>
<td>3</td>
<td>30,630</td>
</tr>
<tr>
<td>4</td>
<td>36,900</td>
</tr>
<tr>
<td>5</td>
<td>43,170</td>
</tr>
<tr>
<td>6</td>
<td>49,440</td>
</tr>
<tr>
<td>7</td>
<td>55,710</td>
</tr>
<tr>
<td>8</td>
<td>61,980</td>
</tr>
</tbody>
</table>


*The poverty guidelines are updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).
CITY OF AUBURN HILLS 2018 ECONOMIC HARDSHIP APPLICATION

** YOU MUST OWN AND OCCUPY THE PROPERTY AS YOUR PRINCIPAL RESIDENCE TO BE CONSIDERED FOR AN EXEMPTION (Per MCL 211.7u(2)(a)
ALL INFORMATION SUBMITTED TO THE BOARD OF REVIEW IS CONFIDENTIAL
IF YOU NEED ASSISTANCE - CALL (248) 370-9436

Complete and return by: July 1, 2018 for consideration at the July Board of Review
OR * December 1, 2018 for consideration at the December Board of Review
(* you can only apply once/year)

**ANSWER ALL QUESTIONS COMPLETELY **
Type or print with ball point pen

Parcel No. __________________________________________

ADDRESS ____________________________________________ Number of years at this address ________

APPLICANT NAME __________________________ SPOUSE NAME __________________________

Daytime Phone: ______________________________________

S.S.# (applicant) __________________________ S.S. # (spouse) __________________________

Birth Date (applicant) __________________________ Birth Date (spouse) __________________________

Applicant's Employment Status (Circle all that apply) Spouse's Employment Status (Circle all that apply)
- Employed Full Time - Unemployed (HOW LONG?____) - Employed Full Time - Unemployed (HOW LONG?____)
- Employed Part Time - Retired - Disabled (Occupation_________________________) (Occupation__________________________)

List name(s) and soc sec # of all other occupants of the household. (DO NOT REPEAT applicant and spouse).
(Use other side of page, if needed)

NAME __________________________________ AGE ______ RELATIONSHIP ______

EMPLOYMENT STATUS (Circle all that apply)
- Retired - Empl. Full Time - Unemployed
- Disabled - Empl. Part Time

SOC. SEC. NUMBER __________________________

________________________________________

________________________________________

________________________________________

________________________________________

________________________________________

________________________________________

YOU MUST SUBMIT AT LEAST THREE OF THE FOLLOWING DOCUMENTS WITH YOUR APPLICATION FOR EACH HOUSEHOLD MEMBER THAT CONTRIBUTES TO THE HOUSEHOLD INCOME.

2. SIGNED copy of your 2017 Michigan Income Tax form (MI-1040)
3. SIGNED copy of your 2017 Michigan Homestead Property Tax Credit (MI-1040CR) *
4. Copy of your 2017 Social Security Benefits Statement

* note: even if you are not required to file State of Federal Income Tax forms, you may be able to reclaim a portion of property taxes paid by filing this form.

FOR CITY USE ONLY

3. Principal Residence Exemption % ________ 7. TIFA district (if applicable) ________
4. School District __________________________
# CITY OF AUBURN HILLS 2018 ECONOMIC HARDSHIP APPLICATION

## HOUSEHOLD INCOME: JAN 1 - DEC 31, 2017

**INCOME**

1. **Federal Adjusted Gross Income** (applicant and spouse) 
   as shown on Form 1040
   
2. **Social Security income** (applicant) 
   $ ____________________________
   
   **(Do NOT include Medicare premium paid FOR you)**

3. **Social Security income** (spouse) 
   $ ____________________________

4. **S.S.I.** (applicant) 
   ____________________________

5. **S.S.I.** (spouse) 
   ____________________________
   
   *(S.S.I. = Supplemental Security Income)*

6. **Pensions, retirements** 
   NOT included on line 1
   
   Received from: ____________________________
   
   *(please attach copy)*

7. **Interest** (bank, escrow non-taxable dividends, etc.) 
   NOT INCLUDED in line 1
   
   ____________________________

**OTHER INCOME**

8a. **Federal Adjusted Gross Income, Social Security or S.S.I. of other household member(s)** 
   ____________________________

8b. Their relationship to you ____________________________

9. **Other sources of income:**
   
   a. Rental Income ____________________________
   
   b. Food Stamps ____________________________
   
   c. Assistance from relatives ____________________________
   
   d. Lottery/contests/raffles ____________________________
   
   e. Unemployment ____________________________
   
   f. Child Support/Alimony ____________________________
   
   g. Earned Income Credit* ____________________________
   
   h. Other (explain) ____________________________
   
   * From Federal Income Tax Form

10. **Subtotal (lines 1 through 9e)** 
    ____________________________

11. **Total of non-reimbursed medical expenses and medical insurance premiums (DO NOT include premiums for Medicare or life insurance)**
    
    *(List detail on next page:)*

12. **TOTAL HOUSEHOLD INCOME**
    
    *(line 10 minus line 11)*
    ____________________________

## ASSET / EXPENSE INFORMATION

### AUTOMOBILE

<table>
<thead>
<tr>
<th>Make</th>
<th>Model</th>
<th>Year</th>
<th>Unpaid Loan Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### OTHER ASSETS AS OF DECEMBER 31, 2017

1. **Cash on hand**
   ____________________________

2. **Checking Accounts**
   ____________________________

3. **I.R.A. or Keogh Plan**
   ____________________________

4. **Stocks**
   ____________________________

5. **Life Insurance (Face Value)**
   ____________________________

6. **Savings Accounts**
   ____________________________

7. **Savings Bonds (Face Value)**
   ____________________________

8. **Money Market Certificates**
   ____________________________

9. **Trust Funds**
   ____________________________

10. **Bonds**
    ____________________________

11. **Recreational Vehicles, Boats**
    ____________________________

12. **Collectibles (Art, coins, etc)**
    ____________________________

### OTHER real estate owned (Ex: Adjacent lots, vacation or investment properties)

<table>
<thead>
<tr>
<th>Location</th>
<th>How long have you owned this property?</th>
<th>State Equalized Value</th>
<th>Percentage of Ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

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CITY OF AUBURN HILLS 2018 ECONOMIC HARDSHIP APPLICATION

MEDICAL EXPENSES (attach additional page(s), if needed) (YOU MUST ATTACH SUPPORTING DOCUMENTS! ie: receipts)

List, in detail, medical expenses claimed on #11 on previous page.

Paid to                                           Amount

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

If disabled, please describe disability ____________________________________________ How long have you been disabled? ____________

(You may be asked to provide proof of disability from your doctor)

OTHER EXPENSES (attach additional page(s), if needed)

1. a. Do you have a mortgage?______ b. If yes, what is your unpaid balance?_________ c. monthly payment?_______ d. Does your mortgage payment include property taxes?________

2. a. Do you have a reverse mortgage?_______ b. If yes, what is the mortgage amount?________
   c. What is your income from the reverse mortgage? _____________ per Month / Year (circle one)

3. a. Do you pay association fees?_______ b. If yes, what is the monthly payment?________

4. a. Do you have any other outstanding loans?_______
   b1. To whom?___________________________ c. Balance________ d. Mnthly pmt_______
   b2. To whom?___________________________ c. Balance________ d. Mnthly pmt_______
   (includes credit cards-MUST provide statement)

5. a. Do you have any other major or unusual expenses? _____ b. If yes, what is your monthly payment? _______________
   c. describe the expense ____________________________________________

6. Approx. MONTHLY expenses: (please enter $ amounts or n/a if not applicable) Heat: _______ Electricity: _______ House Ins______ Internet: _______

   Water: _______ Phone:_______(home) Car Ins: _______ Cable: _______

   Phone:_______(cell)

Under penalty of perjury, I certify that to the best of my knowledge and belief the information that I have provided herein is true, correct and complete and that I am unable to pay my full share of property taxes

X

Signature of Claimant or Agent* (REQUIRED) Email Date

________________________________________________________________________

AGENT*: NAME

ADDRESS

PHONE NUMBER EMAIL

RELATIONSHIP TO APPLICANT

(* If agent, please submit a Power of Attorney document or a Letter of Authorization from the applicant giving you permission to act on their behalf)