

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

Family Size	Income
1	\$18,090
2	24,360
3	30,630
4	36,900
5	43,170
6	49,440
7	55,710
8	61,980

SOURCE: 2018 Federal Poverty Guidelines as published in STC Bulletin No. 24 of 2017 – (150% level)

*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

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

- 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	SOC. SEC. NUMBER
			(circle all that apply) - Retired - Empl.Full Time - Unemployed - Disabled - Empl. Part Time	
_____	_____	_____	- Retired - Empl.Full Time - Unemployed - Disabled - Empl. Part Time	_____
_____	_____	_____	- Retired - Empl.Full Time - Unemployed - Disabled - Empl. Part Time	_____
_____	_____	_____	- Retired - Empl.Full Time - Unemployed - Disabled - Empl. Part Time	_____
_____	_____	_____	- Retired - Empl.Full Time - Unemployed - Disabled - Empl. Part Time	_____

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

1. **SIGNED copy of your 2017 Federal Income Tax form.**
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
5. Copy of your 2017 Supplemental Security Income Statement (S.S.I.)

* 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

- | | |
|---|---|
| 1. Original Proposed Assessed Value _____ | 5. Current Yr, Summer Taxes Paid? _____ |
| 2. Original Proposed Taxable Value _____ | 6. Current Yr. Winter Taxes Paid? _____ |
| 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

(INCLUDE INCOME OF ALL OCCUPANTS OF HOME)

- 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 _____

- 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: _____
(Please indicate if income is per month or per year)
(only include amounts not included in items 1-8)
 - 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) _____
- 10. Subtotal (lines 1 through 9e) _____
* From Federal Income Tax Form
- 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

Make	Model	Year	Unpaid Loan Balance
_____	_____	_____	_____
_____	_____	_____	_____

OTHER ASSETS AS OF DECEMBER 31, 2017 (Enter approximate value or N/A if not applicable - STATEMENT REQUIRED)

- 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) _____

12. Other real estate owned (Ex: Adjacent lots, vacation or investment properties)

Location	How long have you owned this property?	State Equalized Value	Percentage of Ownership
_____	_____	_____	_____
_____	_____	_____	_____

