



Petition Number: _____

Parcel Number: 60- _____

City of Taylor 2020

Application for One Year POVERTY EXEMPTION

Pursuant to Section 211.7u
Michigan Compiled Laws

APPLICATION MUST BE RETURNED BY:

March Board of Review: March 13, 2020

July Board of Review: July 17, 2020

December Board of Review: December 11, 2020

**POVERTY APPLICATIONS MUST BE PRESENTED TO THE
BOARD OF REVIEW FOR APPROVAL OR DENIAL**

IF YOU HAVE ANY QUESTIONS, PLEASE CALL 734-374-1315

*** CONFIDENTIAL – RESTRICTED ACCESS***

COMPLETE ENTIRE 2020 POVERTY APPLICATION

AND

A COPY OF THE FOLLOWING TAX FORM DOCUMENTS:

CHECK LIST:

	TAX YEAR
	2019
Federal Tax Return-Signed Copy	<input type="checkbox"/>
State of Michigan Income Tax Return-Signed Copy	<input type="checkbox"/>
Michigan Homestead Property Tax Credit Claim (1040CR)	<input type="checkbox"/>
Include All Income Statements Associated with/above Returns (1099's, 1099G, W-2's, Social Security Statement, etc.)	<input type="checkbox"/>
Provide a copy of Valid Drivers License or other form of Identification.	<input type="checkbox"/>
Produce evidence of ownership (Deed, Land Contract, Etc.), If Required.	<input type="checkbox"/>

**REMEMBER TO BRING ALL REQUIRED DOCUMENTATION
THE ABSENSE OF ANY DOCUMENTS CAN AND WILL BE
CONSIDERED AN INCOMPLETE APPLICATION.**

Prior Year Applicants that are disabled or are age 65 and older do not need to appear before the Board.

CITY OF TAYLOR

DEAR PROPERTY OWNER

RE: 2020 POVERTY EXEMPTION REQUIREMENTS

During 1994, the State of Michigan passed legislation regarding poverty exemption requirements. The law mandates that all of the following requirements **MUST** be met before consideration of a Poverty exemption by the local Board of Review.

The applicant **MUST**:

- 1) OWN AND OCCUPY THE HOMESTEAD PROPERTY
- 2) MEET THE MINIMUM FEDERAL POVERTY INCOME STANDARDS AS FOLLOWS PLUS AN ADDITIONAL 20% ALLOWED BY BOARD OF REVIEW POLICY.

<u>NUMBER OF PERSONS RESIDING IN THE HOME</u>		<u>POVERTY THRESHOLD</u>
1	PERSON	\$12,490 + 20% = \$14,988
2	PERSONS	\$16,910 + 20% = \$20,292
3	PERSONS	\$21,330 + 20% = \$25,596
4	PERSONS	\$25,750 + 20% = \$30,900
5	PERSONS	\$30,170 + 20% = \$36,204
6	PERSONS	\$34,590 + 20% = \$41,508
7	PERSONS	\$39,010 + 20% = \$46,812
8	PERSONS	\$43,430 + 20% = \$52,116
FOR EACH ADDITIONAL PERSON, ADD		\$4,420 + 20% = \$5,304

- 3) **HAVE TOTAL ASSETS BELOW \$30,000 EXCLUDING THE HOME VALUE.**
THE ASSET LIMITATION IS EXCLUSIVE OF THE APPLICANT'S HOMESTEAD VALUE. CASH, CHECKING, SAVINGS, MONEY MARKET, IRA'S, ANNUITIES, INVESTMENTS OF ANY TYPE (E.G. STOCKS & BONDS), OR OTHER SUCH LIQUID ASSETS WILL BE UTILIZED IN DETERMINING TOTAL ASSET LEVEL. FURTHERMORE, ANY OTHER REAL ESTATE OWNED BY THE PETITIONER, NOT USED AS A PRINCIPAL RESIDENCE, WILL BE CONSIDERED AS ASSETS.
- 4) FILE SIGNED FEDERAL AND STATE INCOME TAX RETURNS FOR ALL PEOPLE RESIDING IN THE HOMESTEAD INCLUDING THE HOMESTEAD PROPERTY TAX CREDIT FORM.
- 5) INCOME SUPPORTING DOCUMENTS: W-2 FORMS, 1099, SOCIAL SECURITY OR SSI BENEFIT STATEMENTS, PENSION BENEFIT STATEMENTS, INTEREST & DIVIDEND INCOME STATEMENTS, UNEMPLOYMENT OR WORKMEN'S COMPENSATION BENEFIT STATEMENTS, FIA BENEFIT STATEMENTS, CHILD SUPPORT DOCUMENTATION, ALIMONY DOCUMENTATION, ETC.
- 6) PROVIDE A COPY OF A VALID DRIVER'S LICENSE OR OTHER FORM OF IDENTIFICATION.
- 7) PRODUCE EVIDENCE OF OWNERSHIP (DEED, LAND CONTRACT, ETC.), IF REQUESTED.
- 8) MEET ANY OTHER POVERTY EXEMPTION GUIDELINES ESTABLISHED BY CITY COUNCIL.
- 9) AN APPOINTMENT **MUST BE MADE** TO APPEAR BEFORE THE 2020 BOARD OF REVIEW.

Please complete the application and contact the Assessor's Office at (734) 374-1315 for any questions. **REMEMBER TO BRING ALL REQUIRED DOCUMENTS, THE ABSENCE OF ANY DOCUMENTS CAN AND WILL BE CONSIDERED AN INCOMPLETE APPLICATION.**

Senior Citizens may contact (313) 291-7740 for information on free tax service from the Senior Center.

Sincerely, Assessor's Office

City of Taylor Hardship Application

CITY OF TAYLOR 2020 Poverty Exemption Policy

All persons applying for a poverty exemption under MCL 211.7u must complete the Confidential Application for Poverty Tax Relief (copy enclosed). The applicant must meet each guideline requirement unless there are extenuating circumstances, which must be demonstrated to the Board of Review.

- 1) **MUST OWN AND OCCUPY** THE PROPERTY AS A HOMESTEAD.
- 2) **MUST NOT EXCEED** FEDERAL POVERTY INCOME STANDARDS.
- 3) **SUBMIT A POVERTY EXEMPTION APPLICATION WITH CURRENT** FEDERAL AND STATE INCOME TAX RETURNS FOR ALL PERSONS RESIDING IN THE HOMESTEAD, INCLUDING ANY HOMESTEAD PROPERTY TAX CREDIT RETURNS AND/OR STATEMENT OF BENEFITS PAID FROM MICHIGAN DEPARTMENT OF SOCIAL SERVICES OR SOCIAL SECURITY ADMINISTRATION.
- 4) **HAVE ANNUAL TAXABLE AND NON-TAXABLE INTEREST/DIVIDEND INCOME LESS THAN \$1,000.**
- 5) **HAVE AN ASSET LEVEL LESS THAN \$30,000 (NOT INCLUDING HOMESTEAD VALUE).**
- 6) **PRODUCE A VALID DRIVER'S LICENSE OR OTHER FORM OF IDENTIFICATION, IF REQUESTED.**
- 7) **PRODUCE EVIDENCE OF OWNERSHIP, IF REQUESTED.**
- 8) **NO APPLICANT SHALL BE GRANTED A FULL, OR 100% EXEMPTION**
- 9) **THE HOUSEHOLD INCOME AND ASSET LEVEL (INCLUDING ALL PERSONS RESIDING IN, OR OWNING A PORTION OF THE HOMESTEAD) SHALL MEET THE COMMUNITY POVERTY STANDARDS AS SET FORTH IN THESE POVERTY GUIDELINES. IN CASES WHERE EACH STANDARD HAS BEEN MET, THE FOLLOWING CALCULATION WILL BE UTILIZED FOR SETTING A REVISED TAX BURDEN. IN CASES WHERE AN APPLICANT IS OF THE AGE 65 OR OLDER, THE ASSESSMENT AND TAXABLE VALUE WILL BE ADJUSTED SO THE OUT-OF-POCKET PROPERTY TAX, AS BEST ESTIMATED USING PRIOR YEAR'S MILLAGE RATE, AFTER DEDUCTING THE APPLICABLE STATE REFUND FROM PROPERTY TAX, EQUALS 3.5% OF THE TOTAL HOUSEHOLD INCOME. FOR APPLICANTS UNDER THE AGE OF 65, THE ASSESSMENT AND TAXABLE VALUE WILL BE ADJUSTED SO THE OUT-OF-POCKET PROPERTY TAX, AS BEST ESTIMATED USING PRIOR YEAR'S MILLAGE RATE, AFTER DEDUCTING THE APPLICABLE STATE REFUND FROM PROPERTY TAX, EQUALS 5.0% OF THE TOTAL HOUSEHOLD INCOME.**

POVERTY EXEMPTION as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges, is eligible for exemption in part from taxation under this act.

Please be aware that as an applicant for Poverty Exemption you must also comply with the following section of the Michigan Compiled Laws:

Section 211.118: Perjury: Any person, who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

Section 211.119: Willful Neglect: Penalty - ...a person who willfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act, is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than \$300.00, and is liable to a person injured to the full extent of the injury sustained.

If you have any questions regarding the above requirement or need assistance in completing the application, please contact the Assessor's Office at (734) 374-1315.

Assessor's Office
23555 Goddard Road
Taylor, Michigan 48180
Ph: 734-374-1315 Fax: 734-374-1646

Hardship Exemption Application

I, _____, being the owner and resident of the property listed below, apply for tax relief under MCL 211.7u of the General Property Tax Act. The real and personal property of persons who, in the judgment of the Board of Review, by reasons of poverty are unable to continue toward the public charges and are eligible for exemption in part from taxation under this act.

Parcel ID: 82-60- _____ 2020 Taxable Value _____

Property Address: _____

Phone: _____ - _____ - _____ Cell Phone: _____ - _____ - _____

Marital Status: _____

Age of applicant: _____ Age of Spouse: _____

Number of dependents: _____ Age(s) of dependents: _____

Have you applied for the Michigan Homestead Property Tax Credit for 2019? Yes No

If so, how much was your Property Tax Credit? (1040CR) \$ _____

****Attach copy of 1040CR, 1099's and Federal and State Income Tax return for each person residing in the homestead, if filed for current year.****

Real Estate: Is your home mortgaged? Yes No

If yes, name of mortgage company _____

Unpaid balance \$ _____ Monthly payment \$ _____

Does your monthly mortgage payment include: Property Taxes? Yes No
Homeowners Insurance? Yes No

Is your home being used as collateral for other debts? Yes No

How long have you lived at this residence? _____ Years _____ Months

Do you own or are you buying any other real estate or time share? Yes No If Yes, list below

Property Address	Name of Owner	Assessed Value	Amount and Date of Last Taxes Paid

Monthly income earned from above listed property: \$ _____
Income

Name of Applicants Employer: _____

Address: _____

Phone Number: _____ - _____ - _____ Years Employed: _____

If not employed, please list reason: _____

Name of Spouse's Employer: _____

Address: _____

Phone Number: _____ - _____ - _____ Years Employed: _____

If not employed, please list reason: _____

List all persons living in household other than applicant and/or spouse:

Last Name	First Name	Age	Relationship to Applicant	Place of Employment or if Student Name of School	Contribution to household income

Attach additional list if necessary.

Savings and Investments: List all savings owned by you or your spouse, including saving accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds or similar investments.

Name of Financial Institution or Investments	Name on Account	Amount of Deposit	Value of Investment

Assets: List all other assets and their values that are owned or controlled by you. (For example, boats, motorcycles, ATVs, coin collections, antiques, gold, silver, etc.)

Type of Asset	Owner	Income Derived from Asset	Value of Asset

Life Insurance: List all policies held by you and your spouse.

Name of Insured	Name of Beneficiary	Relationship to Insured	Amount of Policy	Paid up Policy	Monthly Payment
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	

Motor Vehicles: List all vehicles owned by any person(s) living in the household:

Year	Make/Model	Balance Owed	Monthly Payment

PLEASE LIST ALL SOURCES OF PERSONAL INCOME

INCOME	MONTHLY PAYMENT	2019 YEARLY AMOUNT	SOURCE OF INCOME
Wages from Employment			
Self-Employment Income			
Social Security Income			Federal Government
Disability Insurance Income			Federal Government
Pension			
Unemployment Benefits			State of Michigan
Armed Forces Retirement			Federal Government
Child Support			
Alimony			
Public Assistance			State of Michigan
Food Stamp Allotment			State of Michigan
Utility Assistance			State of Michigan
Renal Income			
Cash			
Other (Including 401K Distributions)			
Claims and/or judgments from lawsuits			
TOTAL INCOME:			

Please supply a copy of your last month's income statements, such as, paycheck, social security statement, retirement accounts, checking and/or savings accounts, etc.

PLEASE LIST ALL OF YOUR PERSONAL EXPENSES

EXPENSES	MONTHLY PAYMENT	YEARLY AMOUNT	PROVIDER OF SERVICE
Mortgage Payment			
House Insurance (if not included with Mortgage above)			
Property Taxes (If not included with Mortgage)			City of Taylor
Car Payment			
Car Insurance			
Utilities: Gas Electric			
Water Bill			City of Taylor
Telephone: Home Line Cell Phone			
Cable/Internet/Phone Combined			
Cable Service			
Internet Service			
Credit Cards Total			See personal debt list on page 6
Child Care			
Medical Premiums you pay			
Out of Pocket Medical Including co-pay & over the counter drugs purchased.			
OTHER (Average for food, clothing, household products, repairs, etc.			
Gas for auto/truck			
Personal loans			See personal debt list on page 6
Other			
TOTAL EXPENSES:			

Please supply a copy of your last month's expenses, such as, utility bills, phone, cable, insurance, etc.

PERSONAL DEBTS: List all other financial obligations including, but not limited to credit cards, rent to own, timeshares, signature loans, etc.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Balance Owed	Monthly Payment

Substantial & Compelling Reasons:

In the space below list any substantial and compelling reason you feel the Board should consider during the evaluation of this application.

General Information

How long have you been a resident of the City? _____ Years _____ Months

What year did you purchase this property? _____

Are taxes paid through current billing? Yes No

If not; Delinquent years _____ Delinquent Amount \$ _____.

(For 2019 property taxes and older that are delinquent, contact the Wayne County Treasurer, Taxpayer Assistance at 313-224-6105) 2019 property taxes become delinquent after March 1, 2020.

Is your homeowner’s insurance policy current? Yes No

Have you made any improvements to the property during the previous two years? Yes No

If yes, please describe:

REMINDER:

A copy of your 2019 Federal Income Tax return (if required to file), Michigan State Income Tax return (MI-1040) and your Michigan Homestead Property Tax Credit claim (MI-1040CR 1,2,3 or 4) must be attached for submission to be considered completed. Also include any documentation that was used in completing your Michigan and/or Federal Income Taxes.

ONLY FULLY COMPLETED SUBMISSIONS WILL BE REVIEWED.

**PLEASE READ AND SIGN
THE LAST TWO PAGES TO COMPLETE APPLICATION**

PLEASE READ CAREFULLY:

I/We, am/are, unable to pay the full property taxes on the above described property and hereby make this application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws.

A reduction in your assessment will not be lower than the amount that will generate tax dollars' refund that is determined by Michigan Homestead Property Tax Credit Form-(MI-1040CR). The Homestead Property Tax Credit is given to assist homeowners in paying their property taxes.

I/We have read this application and fully understand the contents thereof. I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge. I/We further understand that if any information contained herein is found to be false or incomplete, and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with 211.119 of Michigan Compiled Laws.

Petitioner's Signature: _____ Date _____

Spouse's Signature: _____ Date _____

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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

City of Taylor

Look up Taxes Online

Website: **City of Taylor.com**

Click on...

- 1. Online Services**
- 2. Government** (upper left corner)
- 3. Treasurer**
- 4. Property Tax Look Up**
- 5. add Street Number**
- 6. Click on Street name**