

EM SUBMISSION NO.: EMA0332015

PRESENTED: 2-3-15

ADOPTED: 2-4-15

**RESOLUTION ESTABLISHING AND APPROVING THE GUIDELINES FOR THE GRANTING OF POVERTY EXEMPTION (FROM AD VALOREM PROERTY TAXATION) BY THE CITY OF FLINT BOARD OF REVIEW FOR TAX YEAR 2015**

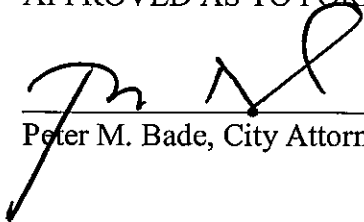
**BY THE EMERGENCY MANAGER:**

Pursuant to provisions of MCL 211.7u, the City of Flint may establish and approve guidelines to be utilized by its Board of Review for the review and granting of ad valorem property tax exemption by reason of poverty.

For tax year 2015 it is necessary for the allowable income table (paragraph 6) to be revised.


**IT IS REOLVED**, that the Emergency Manager approve the attached guidelines for tax year 2015 for use by the City of Flint Board of Review.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Peter M. Bade, City Attorney

EM DISPOSITION:

ENACT  REFER TO COUNCIL \_\_\_\_\_ FAIL \_\_\_\_\_

  
\_\_\_\_\_  
Gerald Ambrose, Emergency Manager

DATED: 2/4/15

**CITY OF FLINT**  
**GUIDELINES FOR APPLICANTS REQUESTING**  
**CONSIDERATION FOR POVERTY EXEMPTIONS – MCL 211.7u**

**Revised: January 28, 2015**

**Adopted:**

1. The applicant **shall** fill out the Declaration of Poverty form in its entirety.
2. The applicant's signature required on the Declaration of Poverty form **shall** be notarized.
3. The applicant **shall** attach to the Declaration of Poverty form a copy of a deed, land contract, or other evidence as proof of property ownership.
4. The applicant **shall** submit copies of the following forms/documents for **all persons** residing in the homestead and for **all persons** holding an ownership interest, filed or received in the immediately preceding year or in the current year:
  - a) City of Flint Individual Income Tax Return, F-1040-R
  - b) Federal Income Tax Return 1040 or 1040A **or**  
Michigan Income Tax Return 1040
  - c) Michigan Homestead Property Tax Credit Claim MI-1040CR **or**  
Michigan Homestead Property Tax Credit Claim for Veterans and Blind People MI-1040CR-2
  - d) Social Security Benefits Statement Form SSA-1099
5. All applications and required supporting forms/documentation **shall** be submitted to and received by the City of Flint Assessor or the City of Flint Board of Review after January 1, but before the day prior to the last day of the Board of Review.

Board of Review Meeting:

March Board of Review

July Board of Review

December Board of Review

Statutory Submission Deadline:

Tuesday following the second Monday in March

Friday before the third Tuesday in July

Friday before the second Tuesday in December

6. The applicant **shall not** be eligible for consideration, if 85% of the total household income exceeds the current income standards developed by the Flint City Council. The excluded 15% of the total household income shall be earmarked for family medical needs. For 2015, the limits are:

<b>Family Unit:</b>	<b>Gross Annual Income Can Not Exceed:</b>	<b>Adjusted Annual Household Income Can Not Exceed:</b>
Family unit of 1 member	\$20,000	\$17,000
Family unit of 2 members	\$22,500	\$19,125
Family unit of 3 members	\$25,000	\$21,250
Family unit of 4 members	\$27,500	\$23,375
Family unit of 5 members	\$29,500	\$25,075
Family unit of 6 members	\$31,970	\$27,175
Family unit of 7 members	\$36,030	\$30,625
Family unit of 8 members	\$40,090	\$34,075
Each family member greater than 8	\$4,060	\$3,450

7. The applicant **shall** be the owner of the property or the owner's authorized agent and the property **shall** serve as the owner's principal residence. The applicant **shall** produce a valid Michigan driver's license or other acceptable identification for verification. Authorized agents **shall** produce a notarized letter of authorization from the owner.
8. Applications may be reviewed by the Board of Review without the applicant being present. The Board of Review may request that any or all applicants be physically present to respond to any questions of the Board of Review or the Assessor. The applicant may have to answer questions regarding financial affairs, health, or status of individuals living in the home. The meeting is open to the public at large, however, the Declaration of Poverty form and supporting forms/documentation **shall** be confidential and **shall** be used only for the final determination by the Board of Review, the Michigan Tax Tribunal, and/or a Michigan court of jurisdiction.
9. All requests **shall** be evaluated based upon the data/documentation/information submitted to the Board of Review by the applicant, testimony of the applicant, and any or all information gathered from reliable sources that will assist the Board of Review regarding the income and assets of the applicant and all persons residing in the homestead. Additionally, the Board **shall** consider all interest bearing accounts, and all revenue and non-revenue producing assets during its deliberations as to whether relief shall be granted.
10. For all applicants approved by the Board of Review, the determination of the property's assessed valuation and final taxable valuation will produce an equivalent property tax liability after consideration of the homestead property tax credit feature of the Michigan Income Tax form MI-1040CR or MI-1040CR-2.

# DECLARATION OF POVERTY

Petition Number: 

## PETITION TO BOARD OF REVIEW (STC L-4035)

Owner's Name:	<b>CITY OF FLINT</b> <b>GENESEE COUNTY</b>
Property Address:	
Parcel Number (legal description optional):	
<b>CURRENT ASSESSED VALUE:</b> _____ <b>CURRENT TAXABLE VALUE:</b> _____	

**NOTE: ANY PERSON MAKING A FALSE STATEMENT FOR THE PURPOSE OF EXEMPTION FROM TAXATION SHALL BE GUILTY OF THE CRIME OF PERJURY AND SHALL BE PUNISHED TO THE FULL EXTENT OF THE LAW.**

<b>Tax Year:</b> <b>2015</b>	<b>Exemption Requested (Place an "X" in the appropriate box or boxes):</b> <input type="checkbox"/> <b>PROPERTY TAXES</b> <input type="checkbox"/>
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**IMPORTANT: IT IS NECESSARY THAT YOU FILL OUT THIS PETITION AS CAREFULLY AS YOU CAN. ALL QUESTIONS MUST BE ANSWERED. YOU MUST PROVIDE SUPPORTING INFORMATION, SUCH AS TAX RETURNS, CONTRACTS, MORTGAGE RECEIPTS, BANK STATEMENTS, ETC. FOR THE BOARD OF REVIEW TO EXAMINE.**

<b>1. Personal Information:</b>		Check the box to indicate if you or your spouse qualifies for credit as any of the following: a. <input type="checkbox"/> Paralegic, Quadriplegic or Hemiplegic b. <input type="checkbox"/> Totally and Permanently Disabled c. <input type="checkbox"/> Veteran d. <input type="checkbox"/> Blind
Your Social Security Number: _____	Age, as of December 31 of Last Year: Yours: _____	
Spouse's Social Security Number: _____	Spouse's: _____	
* I hereby grant permission to review the income tax files in order to process this application. Did you receive a Homestead Property Tax Credit from the State of Michigan? Yes No		

<b>2. Household: Please list all members of your household and individuals holding an ownership interest, their ages, and social security numbers.</b>		
Name: _____	Age: _____	SSN: _____
Name: _____	Age: _____	SSN: _____
Name: _____	Age: _____	SSN: _____
Name: _____	Age: _____	SSN: _____
Name: _____	Age: _____	SSN: _____
<b>If necessary, please attach a separate sheet of paper for additional names.</b>		

**PRE:** \_\_\_\_\_ **yes** \_\_\_\_\_ **no** **Date of new application:** \_\_\_\_\_

Petitioner (If different than owner)	Date
Mailing Information (If different than owner information)	<b>Owners Telephone No.:</b>

**3. Annual Household Income: Report all sources of income for all members of the household and all individuals holding an ownership interest**

A.	Salaries, wages, tips, & other employee compensation (including strike, sick & SUB pay)	\$
B.	All dividends and interest (including non-taxable interest)	\$
C.	Rent, royalty & net business income	\$
D.	Retirement pension, annuity, IRA benefits	\$
E.	Capital gains less capital losses	\$
F.	Alimony, child support & other support income – describe:	\$
G.	Social security, SSI or railroad benefits	\$
H.	Unemployment compensation	\$
I.	Public assistance – food stamps, fuel assistance, etc	\$
J.	Worker’s compensation, veteran disability compensation	\$
K.	Other – describe:	\$
Total Annual Household Income (Total Lines A – K):		\$

**4. Investments – Please provide a list of all stocks, bonds, mortgages, land contracts, annuities, US savings bonds, or any other investment you might have.**

Description of Investment	Present Value	Income Earned Last Year

**5. Real Estate – Please provide a list of all property owned in full or in part by you or by a member of your household (Houses, land, cottages, garages, stores, etc) DO NOT include your homestead.**

Address of Property:	Owner:	Value:	Taxes Paid Last Year	Income Last Year

I, \_\_\_\_\_, being duly sworn, depose and state under the penalties for perjury, that the information contained herein, and my financial condition as stated above, is true and correct to the best of my knowledge and belief. I hereby grant permission to review the income tax files in order to process this application. **DO NOT SIGN UNTIL YOU ARE BEFORE THE NOTARY PUBLIC.**

(SIGNED) \_\_\_\_\_ (TITLE) \_\_\_\_\_  
 (Owner, Agent, or Counselor)

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_ in the year of \_\_\_\_\_.

\_\_\_\_\_  
 Notary Public My Commission Expires \_\_\_\_\_

**FOR BOARD OF REVIEW USE ONLY**

**ASSESSED VALUE** (Disposition by the Board of Review)  
 Denied  Assessed Value Changed from \_\_\_\_\_ to \_\_\_\_\_

**TAXABLE VALUE** (Disposition by the Board of Review)  
 Denied  Taxable Value Changed from \_\_\_\_\_ to \_\_\_\_\_

Record of Vote – Board of Review or Three Member Committee of Board  
 Member 1:  Yes  No      Member 2:  Yes  No      Member 3:  Yes  No

Signatures: \_\_\_\_\_

Reason for Board of Review Action (L-4035a attached):  
 \_\_\_\_\_

Signature of Clerk of Board of Review	Date
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**DECLARATION OF POVERTY**  
**AUTHORIZED AGENT'S**  
**NOTARIZED LETTER OF AUTHORIZATION**

DATE:

BE IT KNOWN THAT I, \_\_\_\_\_  
Property Owner

DO HEREBY AUTHORIZE \_\_\_\_\_  
Agent's Name

TO SERVE AS MY PERSONAL AGENT IN MATTERS BEFORE THE CITY OF  
FLINT BOARD OF REVIEW.

Signature: \_\_\_\_\_

Address: \_\_\_\_\_

Parcel Number: \_\_\_\_\_

Subscribed and sworn to before me,  
a Notary Public,

\_\_\_\_\_  
Notary Stamp

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 205 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