



**CITY OF DEARBORN HEIGHTS
2023 POVERTY EXEMPTION APPLICATION**

DIRECTIONS FOR COMPLETING THIS APPLICATION

RETURN YOUR COMPLETED APPLICATION NO LATER THAN: _____

Please read the following directions carefully. If the application is not completed correctly or if the required documents have not been provided, the Board of Review may deny your application. It is the sole responsibility of the applicant to ensure the entire application is completed and all applicable documents are included.

Listed below is the chart showing the income poverty standards used by the Board of Review. Maximum household income levels are as follows:

Size of family/ Household residents	2023 Federal Poverty Standards 100%	2023 Dearborn Heights Income Guidelines 50%
1	\$13,590	\$16,308
2	\$18,310	\$21,972
3	\$23,030	\$27,636
4	\$27,750	\$33,300
5	\$32,470	\$38,964
6	\$37,190	\$44,628
7	\$41,910	\$50,292
8	\$46,630	\$55,956
For each additional person	\$4,720	\$5,664

1. Applicant must own and occupy the property as a primary residence.
2. Answer all of the questions. If a question doesn't apply to you, write N/A in the answer space.
3. Provide all of the requested documentation. If that documentation does not exist, provide a letter of explanation as to why.
4. The income of all legal owners and adult occupants of the property must be reported. A legal owner is anyone whose name appears on the deed or land contract. Even if that other person does not live in the household, their income must be reported. A separate form has been created for owners not living in the household to complete. According to the United States Census Bureau "income" includes, but is not limited to:
 - Money, wages, salaries before deductions, regular contributions from persons not living in the residence
 - Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions) 5102 (Rev. 01-19) Page 2
 - Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)

- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

5. In addition to the income guidelines, applicants may have no more than \$30,000 in assets. Assets are things that could be converted to cash to pay for property taxes. Assets include:

- Bank accounts, stocks, bond, IRA's or investment accounts
- Second home, vacant land or rental property
- Second cars within the household, recreational vehicles, boats, motorcycles, trailers, etc.
- Jewelry, antiques, artwork or other personal property of value
- Buildings other than residence
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Food or housing received in lieu of wages

6. Submit your application either in person or by mail to:

Board of Review
c/o Assessing Office
6045 Fenton
Dearborn Heights, MI 48127

7. 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>.



Poverty Exemption Checklist

Below is a checklist of items needed for the Board of Review to make an accurate decision about your application for a poverty exemption. Please provide **copies** as documents are unable to be returned once submitted. The Assessing Office will **not** make copies of documents.

- Completed application for Poverty Exemption including signed waiver forms as applicable
- Completed and signed 2022 State & Federal Income Tax Returns for each owner/occupant in the home 18 years or older; including Homestead Credit and Home Heating Credit as well as proof of gross annual income and W-2 form if applicable
- Most recent 3 months of Bank Statements for all accounts of each owner/occupant in the home over the age of 18; must include list of all transactions, not just a summary
- Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, bridge cards, student loans, scholarships, grants, cash advances from credit cards and all other income sources
- Copy of Driver's License for all owners and persons residing in the home
- Proof of disability, such as records or letter from a Federal Government agency, official statements from physician or medical professional, or certification from rehabilitation agency, if applicable
- If applicable, copy of documents submitted to qualify for a mortgage if home was purchased in the last five years
- If applicable, most recent mortgage/home loan statements
- If applicable, copy of paid registration/enrollment for any household members currently attending college classes
- If applicable, Income and Status Sheet, which is included in this packet, for any owner(s) that do not reside in the home.

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 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer

Address of Employer

City

State

ZIP Code

Contact Person

Employer Telephone Number

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

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

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

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)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must 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 under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit’s December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

CITY OF DEARBORN HEIGHTS
2023 POVERTY ADDITIONAL QUESTIONS

1. Date property was purchased: _____ Amount Paid: _____

Was this property a gift? [] Yes / [] No

If a mortgage has been secured on this property within the last 5 years, the mortgage application or documentation used to qualify for loan MUST be included along with your application.

2. If the home was transferred in the last 3 years, explain why funds were not set aside for taxes.

3. Describe any non-essential improvements, changes or additions made to the property in the last 2 years including approximate costs. Essential means anything that was done which affects the safety or health of the household or was done in response to City code violations. Please include only non-essential changes in this section.

4. Are you (and your spouse) the sole owners of the property? If not, list the names of each additional owner here. All owner(s) who do not live in the property must also complete the *Income and Status Sheet for an Owner Who Does Not Live in the Home*. Submit one form for each additional owner. A copy is included with this application.

5. Are the taxes paid up to date? _____ Yes or _____ No

6. If there was a substantial difference in income between last year and this year, please provide a written explanation as to the cause(s) of this change in income.

7. If a member of the household who is age 18 or older does not contribute to the household income, provide a written explanation as to why they do not contribute. If the household member is a student currently enrolled in college classes, a copy of paid registration/enrollment for the student must be included with your application. (Documentation of any financial aid must also be included.)

INCOME AND STATUS SHEET FOR OWNER WHO DOES NOT OCCUPY THE HOME

(Attach an additional form for each owner who does not live in the home)

1. Name: _____
 Date of Birth: _____
 Marital Status: _____
Employed: _____ Disabled: _____
 Full time: ___ Yes or ___ No Number of years: _____
 Occupation: _____ Describe: _____
 Employer: _____ (Attach supporting documents)
 Income per month _____ Qualify for benefits? ___ Yes or ___ No
 ___ Gross or ___ Net (Attach document or an explanation why you do not qualify)

2. If not employed full-time and not disabled, explain why:

3. Report income from all sources:	MONTHLY	YEARLY
Wages, salaries, tips, sick, strike, sub-pay, etc:		
All interest and dividends including non-taxable:		
Net rent, business or royalty:		
Retirement pension/annuity:		
Capital gains less capital losses:		
Alimony and Child Support:		
Social Security, SSI or Railroad Retirement:		
Worker's Compensation, Veteran's Disability:		
DHS Payments:		
Food Stamps/Bridge Card:		
Other Taxable and/or Nontaxable Income:		
TOTAL INCOME:		

4. Total income last year \$ _____

5. OTHER ASSETS: (Attach bank statements and/or other verification)

Savings Account, Certificates, or Money Markets:	
Checking Account:	
Stocks/ Bonds/ Treasury:	
Investments:	
IRA, Annuities, Deferred Compensation etc.:	
Investment property (gems, antique cars, coin collection, etc):	

6.

Vehicles, cars, trucks, boats, etc:	#1	#2	#3
Make, Year & Model:			
Value:			
Balance owed:			
Monthly Payment:			

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

**NOTARIZED AUTHORIZATION TO VERIFY
POVERTY APPLICATION DATA & TO INSPECT PROPERTY
(2023 application)**

PLEASE READ CAREFULLY:

Parcel Number: _____

Property Address: _____

The above information I attest and affirm is a true and accurate representation of all facts and materials presented. I attest and affirm under the pains and penalties of perjury that I have knowingly and intentionally, with the opportunity to verify, included accurate information on this application above.

I also authorize a representative of the City of Dearborn Heights Assessing Staff to physically inspect the exterior of my property at some point during the course of this year to ensure accuracy of the information.

Signed under the pains and penalties of perjury

APPLICANT SIGNATURE: _____ DATE: _____

**MICHIGAN NOTARY ACKNOWLEDGEMENT
(INDIVIDUAL)**

State of Michigan
County of _____

The foregoing instrument was acknowledged before me on this _____ [date]
by _____ [name of person] acknowledge the above as a true and
accurate statement.

Notary Public Signature: _____
Notary Printed Name: _____
Acting in the County of: _____
My Commission Expires: _____

WAIVER OF CONFIDENTIALITY

Parcel Number: _____

Property Address: _____

I, _____, hereby consent to the examination of copies of my tax returns and related financial documents, including but not limited to those listed below, by the City of Dearborn Heights Assessor and/or her designated agent and by the members of the Dearborn Heights Board of Review:

- Federal Income Tax Returns
- Michigan/State Income Tax Returns
- General Homestead Property Tax Claim Form
- Statements from Social Security Administration

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the City of Dearborn Heights Board of Review. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other Federal, State or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

APPLICANT SIGNATURE: _____ DATE: _____

**MICHIGAN NOTARY ACKNOWLEDGEMENT
(INDIVIDUAL)**

State of Michigan
County of _____

The foregoing instrument was acknowledged before me on this _____ [date]
by _____ [name of person acknowledged].

Notary Public Signature: _____
Notary Printed Name: _____
Acting in the County of: _____
My Commission Expires: _____