

Detroit Citizens Board of Review
2018 Process for Reviewing Homeowners Property Tax Assistance Program Applications

1. Each Applicant must own and occupy the property as his/her primary Homestead as of December 31, 2017.
2. A Homestead with a Taxable Value of \$95,000.00 and above will not be considered for exemption unless there are extenuating circumstances. **All Homesteads and/or any applicants with this set of circumstances must submit signed legal and/or medical documentation to the Board of Review.**
3. Homeowner's household income that does not exceed proportioned amount over the stated guidelines for full exemption may be granted a fifty-percent (50%) partial exemption. Should a Homestead Property Tax Credit be forwarded on behalf of the City of Detroit from the State of Michigan, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review

The applicant is required to submit a completed original petition and the 4 page application form along with **ALL** required documentation verifying family/household composition, all sources of annual income (this is not an exhaustive list; i.e. wages/salaries, Social/Supplemental Security, Rent, Family Independence Agency/FIA Grants, child support, alimony, etc.), Michigan Homestead credit, medical and household bills, all other assets in and out of the United States, bank statements and other pertinent data requested on the application.

The applicant is required to submit to the Board of Review the complete Federal and State Income Tax Returns with **ALL SCHEDULES**, including any Homestead Property Tax Credit and Home Heating Credit returns, filed in the current tax year or in the immediately preceding year for ALL persons residing at the property or Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T, for ALL persons residing at the property who were NOT REQUIRED to file taxes, and submit a signed release of information request for any and all authorities or services requested including IRS, State of Michigan, etc.

The applicant is also required to submit to the Board of Review the most current report card (or transcript) or any third party verification from all appropriate government, educational, employment or other entity that will be accepted by the Board of Review containing the address for all persons residing at the property under the age of 18 supporting residency.

4. HOUSEHOLD (RELATED AND NON-RELATED) COMPOSITION AND ANNUAL INCOME - While recognizing that there is no universally agreed upon view as to what constitutes poverty, the Detroit Board of Review has established the following maximum eligible income as a "guideline" and as an aid in eliminating subjective judgments for reviewing **2018** petitions:

NUMBER IN HOUSEHOLD	MAXIMUM INCOME FOR FULL EXEMPTION	MAXIMUM INCOME FOR PARTIAL EXEMPTION
1	\$16,660.00	\$19,160.00
2	\$19,950.00	\$22,450.00
3	\$22,100.00	\$24,600.00
4	\$25,600.00	\$28,100.00
5	\$28,780.00	\$31,280.00
6	\$32,960.00	\$35,460.00
7	\$37,140.00	\$39,640.00
8	\$41,320.00	\$43,820.00

Add \$4,180.00 to the income limit for each household member above eight for a Full Exemption and add \$1,500.00 to the proportioned Full Exemption for a Partial Exemption.

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In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the United States, etc.) **SHALL NOT** exceed \$12,000.00. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to not be considered.

5. Each application is reviewed according to individual circumstances based upon all facts submitted by the applicant. The Board of Review utilizes all information in judging the taxpayer's ability to meet the tax obligation. If the taxpayer is within the above guidelines, the taxpayer may be granted a full or partial exemption. If the taxpayer is outside the above guidelines, the exemption will usually be denied.

If the taxpayer shows extraordinary circumstances that are substantial and compelling, the Board of Review may deviate from the above guidelines and grant or deny a full or partial exemption. In such an instance, the taxpayer shall be advised in writing of the substantial and compelling reasons for granting or denying of an exemption and the reason shall also be noted on the application.


The Board of Review will receive applications and supporting materials up until the final date of the December Board of Review, but to ensure that the Board has adequate time to review your request, please return by the requested date. These guidelines are in accordance with the amendments to Section 7(u) of M.CLA.211. et seq.

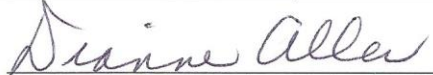
It should be noted that each taxpayer's circumstances are considered anew each year. **AN INCOMPLETE APPLICATION MAY NOT BE CONSIDERED.**

IMPORTANT: Any person who knowingly makes a false statement, omission or misrepresentation may not be considered for this assistance program and may be prosecuted to the fullest extent provided by law. Any/All applicants are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully submitted,


DETROIT CITIZENS BOARD OF REVIEW


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