

Referral

11/1/16

**BUDGET,  
FINANCE, AND  
AUDIT STANDING  
COMMITTEE**





## BOARD OF REVIEW

Coleman A. Young Municipal Center  
2 Woodward Avenue  
Room 824  
Detroit, Michigan 48226  
Telephone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

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DATE: October 25, 2016

TO: Detroit City Council

RE: 2017 Exemption Guidelines and Application under MCL 211.7u  
(Homeowners Property Tax Assistance Program)

### INTRODUCTION

The Board of Review is a nine (9)-member board appointed by this Honorable Body to act on matters relative to assessments within the jurisdiction of the City of Detroit. The purpose of this communication is to establish adoption by resolution the 2017 exemption guidelines and process for the Board of Review to act under MCL 211.7u.

Please keep in mind that as you review and consider the 2017 amended guidelines, it is crucial to the overall process that this Honorable Body adopt the guidelines prior to December 1, 2016 so that the appropriate time will exist for printing, distribution and the creation of property homeowner access.

### **A RESOLUTION IS ATTACHED AND A WAIVER OF RECONSIDERATION IS REQUESTED.**

### SUMMARY

Each year the Board of Review is required by state law to establish a new process and guidelines in reviewing and determining property tax exemptions by reason of poverty in accordance with MCL 211.7u. This portion of the General Property Tax Act was created to allow homeowners who own and occupy their real residential property as a primary homestead the opportunity to be exempt of property taxes in whole or in part when the property owner is unable to contribute to the public charges as long as they have met the required guidelines established by the local governing unit and the application approved by the Board of Review as given under MCL 211.7u.

The Board of Review has become closely engaged in the current matters faced by many homeowners challenged with property tax delinquency and/or at risk of foreclosure. The Board of Review continues to aid the community in considering these challenges when possible to help homeowners maintain their ownership within the City of Detroit by providing a connected and unified relationship with the Assessment Division, City of Detroit Treasury, Wayne County Treasurer and other community based agencies and organizations in order to assist as many homeowners as possible under law.

Therefore, we are presenting to this Honorable Body the 2017 Exemption Guidelines and Application under MCL 211.7u.



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### CHANGES

- **TITLE: “Homeowners Property Tax Assistance Program”**
  - In 2016 the title “Homeowners Property Tax Assistance Program” was adopted and should continue as such.
  - The new title clearly states the overall intent while maintaining and delivering the restored sense of attention, pride and dignity to the community.
- **GUIDELINES and FORMS**
  - 2017 PROCESS FOR REVIEWING HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM APPLICATIONS
    - Updated to include the correct tax year.
    - Updated title to include the words “Reviewing” and “Application”.
    - The word “household” was added in Section 3 to clarify composition.
    - Grammatical corrections where necessary.
    - Under MCL 211.7u, income guidelines may not fall below the federal poverty guidelines. While household member levels one through four are well above the federal poverty guidelines, five through six have been increased to match the federal poverty guidelines.
    - Signatures attached are the current 2016 Board of Review as required.
  - REQUEST FORM:
    - The application request form simply serves as an additional tool, but not the primary tool in receiving an application, because a homeowner may receive an application over the counter.
    - The statement “Homeowners may pick up an application in Room 804 of the Coleman A. Young Municipal Center” was added.
    - An email address was added to provide additional opportunity for homeowners to request an application.
    - Grammatical corrections where necessary.
    - The request form is only one of several options in which a homeowner may receive an application.
    - Other options include:
      - Over the counter
      - By phone
      - Mail
      - Referral
      - Email to a board member or assessment division
      - Current discussion on how to place the application online through the City of Detroit website.
      - In addition, outside of the application mailing process, when special conditions require, an application is provided to the homeowner and assistance is given to insure that all required documentation is provided and homeowner has the



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opportunity to give clarity as to the special circumstances within the household in which the Board of Review should consider.

- PROGRAM PETITION
  - Updated to include the correct tax year.
  - Information relative to the specific parcel and property owner is populated on the form directly from the BS&A software in the Assessment Division.
  - Grammatical and association with other document corrections where necessary.
  - An adapted form in connection with the exemption application to be placed online.
- PROGRAM APPLICATION
  - Updated to include the correct tax year.
  - Updated any use of terms or requirements as provided by the Michigan State Tax Commission.
  - The application maintains a design to create a more friendly approach to homeowners looking for assistance.
  - A checklist format was developed to list all the required documentation that must be submitted to the Board of Review while keeping the integrity of itemizing the information that must be conveyed.
  - The association with the required documentation that must be provided on the checklist format directly collates with the completion of the application so that a homeowner may follow the checklist while preparing the application and organizing the required documents necessary to submit to the Board of Review with the application.
  - Line H; the signature line was eliminated based on the fact the petition signature that also has to be notarized attests to all information being provided to Board is authentic and true. The petition itself further gives the Board its authority to request information from other entities if needed.
  - Grammatical and association with other document corrections where necessary.
  - Adjustments to the income guidelines where necessary as required both under MCL 211.7u and the federal poverty guidelines.
- 2017 TAX EXEMPTION APPLICATION AFFIDAVIT
  - While serving some of our most fragile property owners where circumstances will rarely change, a single page application affidavit was developed.
  - Updated to include the correct tax year.
  - A statement explaining the affidavit was added.
  - Grammatical corrections where necessary.



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- **OTHER**

- Throughout all documents, the new City of Detroit logo was added where necessary.

### **ADDITIONAL FORMS and STATEMENTS**

- Michigan Treasury Form 4988 Poverty Exemption Affidavit.
  - This form was developed and implemented by the State of Michigan Department of Treasury consistent with MCL 211.7u.
  - The Board of Review utilizes Form 4988 as required by the State Tax Commission and MCL 211.7u.
  - Form 4988 is offered as an affidavit when the property owner or household member is generally not required to file income tax.
- Internal Revenue Service Form 4506-T Request for Transcript of Tax Return.
  - Form 4506-T is a United States IRS form designed for requesting tax return transcripts.
  - Form is utilized when a petitioner or household member provides a signed poverty exemption affidavit.
  - Form is utilized to confirm the filing status and/or information regarding a tax return.
- Michigan STC Bulletin 12 of 2016 Procedural Changes for 2017
  - Each year the STC will release a bulletin specific to the Board of Review to list any changes to the MCL 211.7u that must be followed including changes to the Department of Health and Human Services Poverty Guidelines.
  - Information may include relevant changes in the law, changes by the STC, and changes by the MTT or court actions that may change how local Boards of Review may consider an application.
- Michigan STC Bulletin 5 of 2012
  - Purpose of this bulletin is to provide guidance regarding poverty exemptions.
  - The most current bulletin that certain portion of the asset test.
  - The subject property cannot be included in the asset test.
  - Clarification of income versus assets.
  - The poverty exemption only applies to an individual homeowner for his/her "principal residence".
- MCL 211.7u
  - The portion of the generally property tax act which give the Board of Review the ability to act on property tax exemptions by reason of poverty.
- Poverty Exemption Yearly Comparison
  - Historical information since 2006 of applications processed by the Board of Review.
  - Historical information since 2006 of revenue loss to the City of Detroit.
- P.A. 161 - Disable Veterans Exemption Yearly Comparison
  - Historical information since 2014 of applications processed by the Board of Review.
  - Historical information since 2014 of revenue loss to the City of Detroit.



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The Board of Review carefully and thoughtfully considered the make-up of homeowners within the City of Detroit, average household incomes for those persons who have filed for poverty exemptions in the past, reviewed guidelines and applications from other communities in the State of Michigan and consciously participating in every effort to prevent property tax foreclosure where it can by law.

The Board of Review fully understands and devotes time even outside of its normal duties to assist the community as it relates to educating and providing information to property owners when it comes to understanding property assessments and taxation. This includes providing appropriate information to supporting agencies such as UHC, U-Snap-BAC, Accounting Aid Society and others. In addition, board members frequently attend community meetings, seminars and workshops to provide assistance and information when requested.

Therefore, we submit to this Honorable Body for your approval and adoption by resolution the 2017 Homeowner Property Tax Assistance Program.

Respectfully submitted,

Willie C. Donwell, Chair/Adm.  
Detroit Board of Review

Cc; Mayor Mike Duggan  
Council President Brenda Jones  
Deputy Mayor Carol O'Cleireacain  
Council Member Andre Spivey, Chair – Internal Operations Committee  
Stephen Grady, Chief of Staff – Council President Brenda Jones  
Alex Hurley, Chief of Staff, Council Member Andre Spivey  
David Whitaker, Director – Legislative Policy Division  
Irvin Corley, Legislative Policy Division  
Liz Cabot, Legislative Policy Division  
Derrick Headd, Legislative Policy Division  
Marcel Todd, Legislative Policy Division  
John Hill, Chief Financial Officer – Office of the Chief Financial Officer (CFO)  
Lisa Hobart, Chief Assessor – Assessment Division-Office of the CFO  
Alvin Horhn, Assessor/Deputy CFO – Assessment Division-Office of the CFO  
Perry Yun, Law Department  
Kevin Richard, Law Department



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### Attachments;

- Resolution
- 2017 Process for Reviewing HPTAP Applications
- 2017 Application Request Form
- 2017 Exemption Petition
- 2017 Exemption Application
- 2017 Tax Exemption Application Affidavit
- Michigan Department of Treasury Form 4988
- Internal Revenue Service Form 4506-T
- STC Bulletin 11 of 2016 Inflation Rate Multiplier for 2017
- STC Bulletin 12 of 2016 Procedural Changes for 2017
- STC Bulletin 13 of 2016 Assessment and Tax Calendar for 2017
- STC Bulletin No. 5 of 2012
- MCL 211.7u
- Poverty Exemption Yearly Comparison
- P. A. 161 – Disable Veterans Exemption Yearly Comparison
- Board of Review HPTAP Application Checklist
- Board of Review Work Statement
- Board of Review Notice of Incomplete Appeal Form
- Board of Review Deviation Form



**BY COUNCIL MEMBER \_\_\_\_\_**

**WHEREAS**, pursuant to Public Act 206 of 1893, as amended, specifically MCL 211.7u, the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption from taxation; and,

**WHEREAS**, also pursuant to MCL 211. 7u this Honorable Body is charged with adopting the policies and guidelines for the granting of said exemptions; and,

**WHEREAS**, pursuant to Section 9-401 of the Charter of the City of Detroit this Honorable Body has appointed a Citizen's Board of Review to hear and determine applications for exemption from taxation by reason of poverty; and,

**WHEREAS**, the Citizen's Board of Review has submitted to this Honorable Body the attached proposed amended 2017 Homeowners Property Tax Assistance Program application, policies, procedures and guidelines for approval;

**NOW, THEREFORE BE IT**

**RESOLVED**, that it is hereby found and determined that the attached proposed amended 2017 Homeowners Property Tax Assistance Program application, policies, procedures and guidelines provide for the exemption from taxation the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges; and be it further

**RESOLVED**, that the proposed amended 2017 Homeowners Property Tax Assistance Program application, policies, procedures and guidelines are hereby adopted and approved.

**Detroit Citizens Board of Review**  
**2017 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, 2016.
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.

Applicant is required to submit completed original petition and 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, Rents, 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 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 or Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T, for ALL persons residing at the property who DID NOT 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 **2017** 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	\$28,440.00	\$30,940.00
6	\$32,580.00	\$35,080.00
7	\$36,730.00	\$39,230.00
8	\$40,890.00	\$43,390.00

Add \$4,160.00 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.

**Detroit Citizens Board of Review**  
**2017 Process for Reviewing Homeowners Property Tax Assistance Program Applications**

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 a 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. These guidelines are in accordance with the amendments to Section 7(u) of M.CLA.211. et seq.

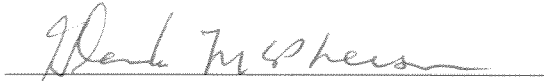
It should be noted that each taxpayer's circumstances are considered anew each year. AN INCOMPLETE APPLICATION MAY NOT BE CONSIDERED.

**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 applications are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully submitted,

DETROIT CITIZENS BOARD OF REVIEW

  
Geraldine Chatman, Vice Chair - At-Large

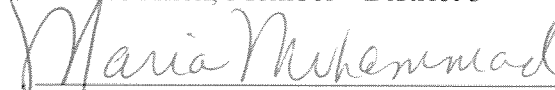
  
Glenda McPherson, Member - At-Large

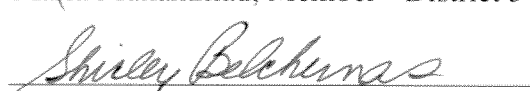
  
Leatha Larde, Member - District 1


  
Mary Brazelton, Member - District 2

  
Willie C. Donwell, Chair - District 4

  
Dianne Allen, Member - District 3

  
Maria Muhammad, Member - District 5

  
Shirley Belchunas, Member - District 6

  
Lewis Moore, Member - District 7



CITY OF DETROIT  
 OFFICE OF THE CHIEF FINANCIAL OFFICER  
 OFFICE OF THE ASSESSOR  
 SPECIAL PROCESSING AND VALUATION SUPPORT

COLEMAN A. YOUNG MUNICIPAL CENTER  
 2 WOODWARD AVE., SUITE 804  
 DETROIT, MI 48226  
 TELEPHONE (313) 224-3035  
 FAX: (313) 224-4576  
 WWW.DETROITMI.GOV

## HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

THIS DOCUMENT IS ONLY THE REQUEST FORM.  
PLEASE DO NOT SUBMIT FINANCIAL INFORMATION WITH THIS FORM!

TO QUALIFY FOR A TAX EXEMPTION UNDER THE PROGRAM, YOU(R):

1. MUST **OWN AND OCCUPY** THE PROPERTY AS YOUR PRIMARY HOMESTEAD AS OF DECEMBER 31, 2015.
2. MUST HAVE A **PRINCIPAL RESIDENCE EXEMPTION ON FILE.**
3. HOUSEHOLD (RELATED AND NON-RELATED) ANNUAL INCOME MUST FALL WITHIN THE ADOPTED GUIDELINES.
4. MUST SUBMIT A COMPLETED APPLICATION AND PROVIDE ALL REQUIRED DOCUMENTS FOR THE BOARD TO RENDER A DECISION. INCOMPLETE APPLICATIONS MAY NOT BE CONSIDERED.

**IMPORTANT:** ANY PERSON WHO KNOWINGLY MAKES A FALSE STATEMENT, OMISSION OR MISREPRESENTATION MAY NOT BE CONSIDERED FOR THE ASSISTANCE PROGRAM AND MAY BE PROSECUTED TO THE FULLEST EXTENT OF THE LAW. ANY/ALL APPLICATIONS ARE SUBJECT TO RANDOM HOME INSPECTIONS FOR COMPLIANCE WITHIN THE CITY OF DETROIT GUIDELINES.

**PLEASE PRINT LEGIBLY**

LAST NAME	FIRST NAME	MIDDLE	(THIS NAME MUST APPEAR ON THE TAX ROLL)
STREET ADDRESS			ZIP CODE
TELEPHONE NUMBER (THIS IS VERY IMPORTANT) (     )			TODAY'S DATE
PARCEL NUMBER:			

**SIGNATURE:** \_\_\_\_\_

**HOMEOWNERS MAY PICK UP AN APPLICATION IN ROOM 804  
 COLEMAN A. YOUNG MUNICIPAL CENTER**

**AN APPLICATION WILL BE MAILED UPON REQUEST  
 APPLICATIONS ARE MAILED STARTING IN JANUARY THROUGH THE FIRST WEEK OF NOVEMBER.**

**YOU CAN SUBMIT THIS REQUEST FORM TO: [AssessorsSpecialProcessing@detroitmi.gov](mailto:AssessorsSpecialProcessing@detroitmi.gov)**



**PETITION TO CITY OF DETROIT DECEMBER BOARD OF REVIEW  
TO BE COMPLETED BY OWNER OF HOMESTEAD**

**District #:** XX  
**Petition #:** \_\_\_\_\_

**NEW** \_\_\_\_\_ **RENEWAL** \_\_\_\_\_ **COMPLETE APPLICATION AND RETURN BY** **XXXXXXXXXXXX**

The undersigned Petitioner, respectfully requests a review and adjustment of assessment for the year **2017** assessed against the following described property, because of inability to contribute fully toward the public charges by reason of

<b>Property Identified</b> <b>12345679.</b> <b>1234 Your Home Street</b>	(Legal description - long legal may be truncated) :  <b>Legal description of subject property is placed here.</b>
--	---

Petitioner Name (owner of property)

**DATE APPLICATION RETURNED**

**Property Owner Name**  
**1234 Your Home Street**  
**Detroit, Michigan - Zip Code**

**Property Class:** 401 (401-RESIDENTIAL)

**1. IMPORTANT NOTE: IT IS NECESSARY THAT YOU COMPLETE ITEMS 3 AND 4 ON THIS PAGE AND ANSWER ALL QUESTIONS ON PAGES 2 AND 3 OF THE APPLICATION FOR EXEMPTION UNDER MCL211.7U.**

<b>2. VALUES</b>	<b>Year</b> 2017	<b>Assessed Value</b> XXXXXX	<b>Taxable Value</b> XXXXXX	<b>Current Homestead %:</b> XXX%	<b>Residential House Style</b> XXXXXX
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**3. REFERENCE:** [Give the name of one person in the City of Detroit that we can contact]

Name \_\_\_\_\_ Relationship \_\_\_\_\_ Address \_\_\_\_\_ Phone # \_\_\_\_\_

**4. NOTARIZATION: [THIS FORM MUST BE NOTARIZED OR THE PETITION WILL NOT BE CONSIDERED]**

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that I/we have no money, income or assets other than that mentioned herein, and hereby grant the Board of Review permission to review all Federal, State or City of Detroit income tax records and further grant permission to contact all financial institutions and creditors regarding account balances in order to process this application.

The undersigned certifies and requests exemption from property tax obligation for the CURRENT YEAR ONLY, because of the inability to contribute fully toward the public charges by REASON OF POVERTY.

**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 of the law. Any/All applications are subject to random home inspection for compliance with the City of Detroit Guidelines.

\_\_\_\_\_  
OWNER[S] SIGNATURE

\_\_\_\_\_  
Day Telephone Number

Subscribed and Sworn to before me this \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2016.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES

**BOARD DISPOSITION: Committee #** \_\_\_\_\_

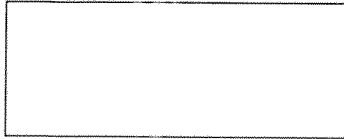
**Poverty Exemption GRANTED** \_\_\_\_\_ %

**Poverty Exemption DENIED:** \_\_\_\_\_

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date



**\*\*\*IMPORTANT - READ THE FRONT AND BACK PAGES  
OF THIS APPLICATION \*\*\***

**BEGINNING 2012 - FEDERAL AND STATE INCOME TAX RETURNS ARE REQUIRED BY ALL MEMBERS OF THE HOUSEHOLD. (All children and/or adults – must be listed on return or separate filing) OR (4988) EXEMPTION AFFIDAVITS IS REQUIRED FOR ALL ADULTS IN THE HOUSEHOLD**

**Application Information Requested**

**SECTION A: WHO OWNS THIS PROPERTY?** Copy of proof of ownership recorded with Wayne County Register of Deeds must be provided (deed, land contract, court order, etc.) All names that are listed on the recorded document must be listed along with current identification for each person regardless of residency. If a person named on the document is deceased, include a copy of the death certificate. (Memorandum of Land Contract will not be accepted)

**SECTION B: PROVIDE ALL SOURCES OF INCOME WITH DOCUMENTATION:**

- \* W-2 form from all employers \* Social/Supplemental Security Benefit (SSI/SSA-1099)
- \* Unemployment Benefit (1099-G) \* Disability Benefit \* General Assistance
- \* FIA (Family Independence Agency Grants)/DHS \* Alimony \* Child Support
- \* Pension (W-2 or 1099R) \* Dividend \* Rental Income \* Bridge Card/FIA Letter \* ANY OTHER INCOMES: Gambling Winnings, Regular Insurance/Court Settlements/Judgment's, Scholarships/Grants, Gifts, etc.

**SECTION C: ASSETS.** You must disclose all assets in or out of the USA:

- \* Bank accounts/Cash \* Pensions/IRA's/Annuities \* Houses/Properties \* Boats, motor homes
- \* Business assets \* Gifts, \* One Time Insurance/Settlements/Judgments, etc. Assets cannot exceed \$12,000.00

**SECTION D: DEBTS.** You must provide a copy of your current water bill and a copy of the FRONT AND BACK of your current DTE bill. Complete all the boxes that relate to your household's monthly expenses. Provide photocopies of all listed debt in Section D.

**SECTION E: YOUR CURRENT MARITAL STATUS** Do you currently occupy the property? If divorced, separated or deserted please provide documentation. (Divorce judgment, separation agreement, etc.)

**SECTION F: MEMBERS OF HOUSEHOLD.** LIST ALL MEMBERS OF YOUR HOUSEHOLD IN 2016. Income from ALL individuals must be provided. All adults 18 years of age and over, must provide a copy of their driver's license or State of Michigan ID. School age occupants must provide documentation of address which could be a current report card, transcript, record from healthcare provider, or government document.

**SECTION G – LIST ALL CREDITS AND REBATES**

**CITY OF DETROIT  
BOARD OF REVIEW - HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM**

You must complete all \* items on all pages and submit copies of the required documents.

Incomplete forms may not be considered.

**A** WHO OWNS THIS PROPERTY? \_\_\_\_\_  
 \_\_\_\_\_ (A COPY OF THE RECORDED DEED IS REQUIRED)  
 LIST ALL OWNERS EVEN IF THEY DO NOT RESIDE AT PROPERTY REQUESTING EXEMPTION.

**B SOURCE OF INCOME FOR ALL MEMBERS OF THE HOUSEHOLD IS REQUIRED WITH YOUR APPLICATION**

Copies of W-2's, 1099's, Year End Statements, Family Independence Grants (FIA), DHS, Alimony, Child Support, Pensions, Michigan Homestead Credit for all persons residing in the home and **all other sources of income, including rental income.**  
 List income for additional members of the household on a separate sheet.

*Property Owner			Spouse / Household Member		
SOURCE OF INCOME	2016 MONTHLY	2016 YEAR-END TOTAL	SOURCE OF INCOME	2016 MONTHLY	2016 YEAR-END TOTAL
*Wages			*Wages		
*Unemployment Comp			*Unemployment Comp		
*Pension			*Pension		
*Social Security			*Social Security		
*Rental Income			*Rental Income		
*VA Benefits			*VA Benefits		
*SSI			*SSI		
*(FIA) Family Independence Agency			*(FIA) Family Independence Agency		
*Disability (1099)			*Disability (1099)		
*Child Support/Alimony			*Child Support/Alimony		
*Dividends			*Dividends		
*Self-Employment			*Self-Employment		
*Bridge Card			*Bridge Card		
*Family/Friends Notarized Statement is Required			*Family/Friends Notarized Statement is Required		
*Other			*Other		

\*K-12, College, University Scholarships and/or Grants

**C ASSETS**

*Savings Account Balance:	*Checking Account Balance:		
*Value All Stocks:	*Value All Bonds:		
*Value All IRA's, 401K's & Annuities:	*Other:		
*Addresses of other Properties Owned #1:	*Value:		
*Addresses of other Properties Owned #2:	*Value:		
*Vehicle Purchase Date:	*Make & Year:	*Monthly Payment:	*Balance
*Vehicle Purchase Date:	*Make & Year:	*Monthly Payment:	*Balance

**D DEBITS**

**You are required to send copies of current bills/debts. Incomplete forms may not be considered.**

CREDITOR	MONTHLY	BALANCE DUE	CREDITOR	MONTHLY	BALANCE DUE
*MORTGAGE			*BACK TAXES		
*HOUSE INSURANCE			*CHILD SUPPORT		
*WATER			*ALIMONY		
*ELECTRIC			*EDUCATION/SCHOOL		
*HEATING			*LOANS		
*TELEPHONE/CELL			*LOANS		
*MEDICAL INSURANCE			*FRIENDS/FAMILY Notarized statement is required for all.		
*HOSPITAL			*CREDIT CARDS		
*DOCTOR			*CREDIT CARDS		
*PRESCRIPTIONS			*OTHER CHARGES		

CITY OF DETROIT  
BOARD OF REVIEW - HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM

<b>E</b>	<b>*MARITAL STATUS</b>						<b>*Do you currently live at this address?</b>	
	<input type="checkbox"/> Married	<input type="checkbox"/> Single	<input type="checkbox"/> Divorced	<input type="checkbox"/> Widow (er)	<input type="checkbox"/> Separated	<input type="checkbox"/> Deserted	<input type="checkbox"/> YES	<input type="checkbox"/> NO

<b>F</b>	<b>*LIST BELOW YOURSELF AND ALL PERSONS LIVING IN THIS HOUSEHOLD IN 2016</b>						
	<b>FOR ALL ADULTS 18 YEARS OF AGE AND OVER, PROVIDE A COPY OF THEIR DRIVERS' LICENSE OR STATE OF MICHIGAN ID. FOR ALL SCHOOL AGE OCCUPANTS OF HOUSEHOLD, PLEASE PROVIDE A COPY OF MOST CURRENT REPORT CARD, TRANSCRIPT OR GOVERNMENT DOCUMENT THAT INCLUDES ADDRESS</b>						
	<b>*FIRST NAME</b>	<b>*LAST NAME</b>	<b>*AGE</b>	<b>*RELATIONSHIP</b>	<b>*EMPLOYED</b> YES NO		<b>*CURRENT MONTHLY INCOME</b>
	1			YOURSELF			
	2						
	3						
	4						
	5						
	6						
	7						
	8						
	9						

10 OR MORE, USE ADDITIONAL SHEET OF PAPER

<b>G</b>	<b>*CREDITS AND REBATES</b>	
	PROPERTY TAX REBATE:	OTHER CREDITS:
	HOME HEATING CREDIT:	

**DO NOT WRITE BELOW THIS LINE - BOARD OF REVIEW USE ONLY**

**BOARD OF REVIEW GUIDELINE:**

Guidelines for Number of Exemptions		Any granting of poverty where applicant exceeds the maximum eligibility must be fully disclosed here.			PETITION DATA	
Full	Partial	FULL EXEMPTION	PARTIAL EXEMPTION	DENIED EXEMPTION		
					Age	
<b>1</b>	\$16,660 \$19,160				Marital Status	
<b>2</b>	\$19,950 \$22,450				Number of Property Owners	
<b>3</b>	\$22,100 \$24,600				Total Persons Living in the Household	
<b>4</b>	\$25,600 \$28,100				Number of Dependents in Household	
<b>5</b>	\$28,440 \$30,940				Number of Non-Dependents in Household	
<b>6</b>	\$32,580 \$35,080				Total Monthly Income	
<b>7</b>	\$36,730 \$39,230				Total Monthly Household Expenses	
<b>8</b>	\$40,890 \$43,390				Homestead Property Tax Rebate	
Add \$4,160 to the income limit for each household member above eight for a Full Exemption and add \$1,500.00 to the <u>proportioned Full Exemption</u> for a Partial Exemption. *Total household assets (i.e. bank account, real property, IRA, 401K, etc.) shall not exceed \$12,000.00					Total Household Income	



## **DOCUMENTATION REQUIRED FOR THIS APPLICATION:**

- 1) ORIGINAL PETITION SIGNED AND NOTARIZED WITH A PHONE NUMBER. DO NOT SUBMIT A PHOTOCOPY OF THIS PETITION. Persons acting as Conservator or Guardian must provide documentation. Include a phone number where you can be contacted between the hours of 9:00 a.m. and 3:30 p.m.
- 2) COMPLETED ORIGINAL APPLICATION. DO NOT SUBMIT A PHOTOCOPY OF THIS APPLICATION. **COMPLETE ALL SECTIONS (A, B, C, D, E, F, G) INCOMPLETE APPLICATIONS MAY NOT BE CONSIDERED.**
- 3) CURRENT PHOTO ID FOR ALL ADULT HOUSEHOLD MEMBERS (STATE ID OR DRIVER'S LICENSE), PROOF OF RESIDENCY FOR MINOR CHILDREN (REPORT CARDS, TRANSCRIPTS OR DOCUMENTS FROM GOVERNMENT AGENCY WITH ADDRESS). **EXPIRED ID'S WILL NOT BE ACCEPTED.**
- 4) YEAR-END DOCUMENTATION OF **ALL INCOME RECEIVED BY ALL HOUSEHOLD MEMBERS IS REQUIRED.** EACH ADULT OVER 18 YEARS OF AGE MUST PROVIDE A COPY OF THEIR FILED FEDERAL AND STATE INCOME TAX RETURN, WITH ALL SCHEDULES, INCLUDING HOMESTEAD PROPERTY TAX AND HOME HEATING CREDIT FORM. THOSE WHO DID NOT FILE A TAX RETURN MUST PROVIDE **MICHIGAN DEPARTMENT OF TREASURY FORM 4988 POVERTY EXEMPTION AFFIDAVIT AND IRS FORM 4506-T,**
- 5) THE SOLID WASTE FEE IS A PART OF YOUR TAX BILL THAT YOU ARE RESPONSIBLE FOR WHETHER OR NOT YOU ARE GRANTED A PROPERTY TAX EXEMPTION.
- 6) YOU ARE REQUIRED TO PAY ANY DELINQUENT WATER BILL(S) AND SOLID WASTE FEE OR THE PORTION THEREOF THAT MAY BE ADJUSTED BY DEPARTMENT OF PUBLIC WASTE (DPW).

YOUR CURRENT APPEAL FOR ASSISTANCE, IF APPROVED, WILL ONLY ADJUST THIS YEAR'S PROPERTY TAXES.

IT IS YOUR RESPONSIBILITY TO MAKE SURE THAT YOUR PROPERTY TAXES ARE CURRENT.

### **IMPORTANT: INCOMPLETE APPLICATIONS MAY NOT BE CONSIDERED**

**IN ORDER FOR YOUR APPEAL TO BE CONSIDERED, ADDITIONAL INFORMATION THAT MAY BE REQUESTED BY THE BOARD OF REVIEW, MUST BE SUBMITTED IN THE REQUIRED TIME FRAME RELATIVE TO THE COMMUNICATION PROVIDED FROM THE BOARD OF REVIEW**

**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 APPLICATIONS ARE SUBJECT TO RANDOM HOME INSPECTIONS FOR COMPLIANCE WITH THE CITY OF DETROIT EXEMPTION GUIDELINES.**

Taxpayers claiming inability to meet their property tax obligation due to limited income may be eligible for financial assistance by filing: Michigan Homestead Property Tax Credit Claim and Home Heating Tax Credit.

Refunds arising from these claims are intended to assist taxpayers in meeting their obligation. If the Board of Review exempted your property last year from paying taxes, you are NOT ELIGIBLE TO FILE a Michigan Homestead Property Tax Claim. If you are eligible, you are required to file and submit a copy of your filing as part of your required documentation when seeking a poverty exemption. Your credit claim form is subject to review by the State of Michigan, City of Detroit and Board of Review.



FOR OFFICE USE ONLY

# CITY OF DETROIT

## 2017 Tax Exemption Application Affidavit

I, \_\_\_\_\_, certify and attest to the following:  
Print Name

- 1) I received an exemption from property taxes by reason of poverty for the previous tax year pursuant to the General Property Tax Act. MCL 211.7u.
- 2) I have attached a copy of my Federal Income Tax return for the most recent tax year. If I have not done so, it is because I was not required to file one.
- 3) My income for the most recent tax year did not increase from that of the previous tax year for which I received an exemption from property taxes by reason of poverty.
- 4) My assets for the most recent tax year did not increase from that of the previous tax year for which I received an exemption from property taxes by reason of poverty.
- 5) My ownership of, principal residence within, the residential property for which I am seeking an exemption from property taxes, has not changed from the previous tax year for which I received an exemption from property taxes by reason of poverty.
- 6) I am either unable to complete the City of Detroit Board of Review's Homeowners Property Tax Assistance Application or doing so would comprise an undue hardship for me.
- 7) I have provided a copy of my current identification, recorded proof of ownership and notarized affidavit.
- 8) The address of my principal residence is:

\_\_\_\_\_  
Print Property Address

\_\_\_\_\_  
Parcel Identification Number

I certify and attest, under penalty of perjury, that the foregoing information that has been provided is truthful and accurate. I understand that this application affidavit is being offered as an accommodation for my benefit and that I may be required to provide additional documentation or information which must be submitted in the required time frame relative to the communication provided from the Board of Review. I further understand that knowingly making a false statement, omission or misrepresentation may cause my appeal to not be considered for this assistance program and may be prosecuted to the fullest extent of the law. I understand that my application is subject to random home inspection for compliance within the City of Detroit exemption guidelines.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Applicant's Signature

Subscribed to and sworn before me on:

\_\_\_\_\_  
Signature of Applicant's Spouse (if applicable)

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
County, Michigan

\_\_\_\_\_  
Day Telephone Number

My commission expires \_\_\_\_\_



FOR OFFICE USE ONLY

**CITY OF DETROIT – BOARD OF REVIEW**  
**Coleman A. Young Municipal Center**  
**Two Woodward Avenue, suite 804**  
**Detroit, Michigan, 48226**  
**Office: 313-628-0722**

**DOCUMENTATION REQUIRED FOR THE**  
**2016 TAX EXEMPTION APPLICATION AFFIDAVIT**

**YOU ARE RECEIVING THIS AFFIDAVIT BECAUSE:**

Based on information provided on a previous application, the Board of Review will consider your appeal based on your affirmation that your circumstances have not changed including but not limited to no increase of income and/or assets that should be considered as a part of the appeal process.

The Board of Review does not waive its right to require any additional information in the consideration of your appeal.

**YOU MUST PROVIDE:**

- 1) ORIGINAL PETITION SIGNED AND NOTARIZED WITH A PHONE NUMBER: (DO NOT SUBMIT A PHOTOCOPY OF THIS PETITION) Persons acting as Conservator or Guardian must provide documentation. Include a phone number where you can be contacted between the hours of 9:00 a.m. and 3:30 p.m.
- 2) 2017 TAX EXEMPTION APPLICATION AFFIDAVIT: (DO NOT SUBMIT A PHOTOCOPY OF THIS AFFIDAVIT) Completed original 2016 Tax Exemption Application Affidavit signed and notarized with a phone number.
- 3) CURRENT/VALID PHOTO IDENTIFICATION: A photocopy of your current/valid State of Michigan ID or Driver's License.
- 4) PROOF OF OWNERSHIP: Copy of proof of ownership recorded with Wayne County Register of Deeds must be provided (deed, land contract, court order, etc.). Memorandum of Land Contract will not be accepted.

## 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

**Request for Transcript of Tax Return**

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Request may be rejected if the form is incomplete or illegible.
- ▶ For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t).

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5</b> If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**CITY OF DETROIT - BOARD OF REVIEW - CAYMC 2 WOODWARD AVE., ROOM 824 - DETROIT, MICHIGAN 48226**

**Caution:** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

- 6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶
- a Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . .
  - b Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . . . . .
  - c Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . .
- 7 Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . . .
- 8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . . . . .

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

12 / 31 / 2016	12 / 31 / 2015	12 / 31 / 2014	/ /
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**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**BULLETIN 11 of 2016  
Inflation Rate Multiplier  
October 18, 2016**

**TO: Assessors and Equalization Directors**

**FROM: State Tax Commission**

**RE: Inflation Rate Multiplier for use in the 2017 capped value formula and the “Headlee” Millage Reduction Fraction (MRF) formula**

**Note:** The Calculation of the Inflation Rate Multiplier is set in statute. MCL 211.34d states:  
 (l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.  
 (f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

Based on this statutory requirement, the calculation for 2016 is as follows:

1. The 12 monthly values for October 2014 through September 2015 are averaged.
2. The 12 monthly values for October 2015 through September 2016 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

Oct-14	237.433	Oct-15	237.838
Nov-14	236.151	Nov-15	237.336
Dec-14	234.812	Dec-15	236.525
Jan-15	233.707	Jan-16	236.916
Feb-15	234.722	Feb-16	237.111
Mar-15	236.119	Mar-16	238.132
Apr-15	236.599	Apr-16	239.261
May-15	237.805	May-16	240.229
Jun-15	238.638	Jun-16	241.018
Jul-15	238.654	Jul-16	240.628
Aug-15	238.316	Aug-16	240.849
Sep-15	237.945	Sep-16	241.428
<b>Average</b>	<b>236.742</b>		<b>238.939</b>
		<b>Ratio</b>	<b>1.009</b>
		<b>% Change</b>	<b>0.9%</b>

Local units cannot develop or adopt or use an inflation rate multiplier other than 1.009 in 2017. It is not acceptable for local units to indicate to taxpayers that you do not know how the multiplier is developed.

➤ **Inflation Rate Multiplier Used in the 2017 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2017 Capped Value Formula is 1.009.

The 2017 Capped Value Formula is as follows:

$$\mathbf{2017\ CAPPED\ VALUE = (2016\ Taxable\ Value - LOSSES) \times 1.009 + ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.009 is lower than 1.05.

➤ **Inflation Rate Multiplier Used in 2017 "Headlee" Calculations**

The inflation rate multiplier of 1.009 shall ALSO be used in the calculation of the 2017 "Headlee" Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d. The formula for calculating the 2017 "Headlee" Millage Reduction Fraction (MRF) is as follows:

$$\mathbf{2017\ MRF = \frac{(2016\ Taxable\ Value - LOSSES) \times 1.009}{2017\ Taxable\ Value - ADDITIONS}}$$

- The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A:

1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**BULLETIN NO. 12 of 2016  
CHANGES FOR 2017  
October 18, 2016**

TO: Assessors  
Equalization Directors

FROM: State Tax Commission (STC)

RE: **PROCEDURAL CHANGES FOR THE 2017 ASSESSMENT YEAR**

The purpose of this Bulletin to provide information on statutory changes or procedural changes for the 2017 assessment year.

**A. Inflation Rate Used in the 2017 Capped Value Formula.**

The inflation rate, expressed as a multiplier, to be used in the 2017 Capped Value formula is 1.009. The 2017 Capped Value Formula is as follows:

**2017 CAPPED VALUE = (2016 TAXABLE VALUE - LOSSES) X 1.009 + ADDITIONS**

The preceding formula does not include 1.05 because the inflation rate multiplier of 1.009 is lower than 1.05.

**B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2017.**

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$20,160 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$20,160. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2017 assessments.



Size of Family Unit	Poverty Guidelines
1	\$ 11,880
2	\$ 16,020
3	\$ 20,160
4	\$ 24,300
5	\$ 28,440
6	\$ 32,580
7	\$ 36,730
8	\$ 40,890
For each additional person	\$ 4,160

**Note:** PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 5 of 2012 for more information on poverty exemptions.

**Note:** P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

### **C. Multipliers for the Valuation of Free-Standing Communication Towers.**

The State Tax Commission recommends that, subject to the qualifications stated below, communication towers should be valued for the 2017 assessment year using the table of **historical** (original cost when the tower was new) cost valuation multipliers set forth in the multiplier table below. These multipliers have been developed in a manner such that they account for the typical depreciation which is expected for a tower of the indicated age and also account for changes in the cost of the tower and erecting it that have occurred since the time the tower was constructed. On this basis, the multiplier table which is shown below is intended to predict the current true cash value of a tower of the vintage year in which the tower was constructed. An important component in determining the current value of a tower built in a given year is the change in the cost of materials, particularly changes in the cost of steel, between the time of construction and the current Tax Day. Since the table considers both depreciation and changes in construction costs, and since changes in construction cost have not always occurred at a constant rate, the multiplier table does not always evidence a decline in the rate by which the historical cost must be adjusted in order to determine current value. This effect is expected and can be better understood if one remembers that the multiplier table is not a depreciation table and the multipliers are applied to the historic cost of construction, not to the current replacement cost.

Communication towers are real property. When a communication tower is built on land owned by the owner of the tower, the tower is valued and assessed as a real property improvement to the land on which it is located. When a communication tower is built on leased land, the owner is required to report the original construction cost of the tower on Section N of its personal property statement, in the same way that it would report any other structure on leased land. Although the construction costs are reported on the personal property statement, a tower on leased land is not assessed on the personal property assessment roll. Instead, the assessor is required to establish a separate real property assessment for a tower located on leased land, using the procedures set forth in State Tax Commission Bulletin 8 of 2002 and State Tax Commission Bulletin 1 of 2003.

Please note: Sometimes communication towers are located on land that is exempt because the land is owned by an exempt entity such as a municipality or is otherwise exempt. When this occurs, the tower must be assessed to the tower owner on the real property roll as a structure on leased land. IN ADDITION, the assessor must also consider whether the land should also be assessed to the tower owner as provided by MCL 211.181.

There may be situations where the value of a particular freestanding communication tower is more or less than the figure developed by using this table. This could be due to unusual depreciation (physical deterioration and/or obsolescence) or an unusual enhancement in value caused by supply and demand factors in a particular area.

The State Tax Commission has developed STC Form 3594 for reporting the costs of freestanding communication towers. This form was developed for the specific purpose of gathering construction cost information for communication towers. The assessor may use this form to gather detailed information regarding the construction costs of communication towers. This cost information can then be used as a basis for valuation by multiplying the historic cost by the appropriate multiplier from the table located below.

Please note the following:

- The preferred method for valuing freestanding communication towers is using original cost new multiplied by the appropriate multiplier from the following table.
- In some cases historical/original cost may be unobtainable. Those cases may require using the Assessor's Manual cost new multiplied by the Assessor's Manual depreciation table multiplier.
- Do not apply the Assessor's Manual depreciation table multipliers to the historical/original cost of a tower.
- Do not apply the communication tower multipliers from the following table to the Manual cost new of a tower.

State Tax Commission Form 3594 is a real property statement and, as such, the taxpayer is not required to complete and submit the form to the assessor unless the taxpayer is specifically asked to do so. If a communication tower is located on leased land, the owner should already be reporting its original acquisition costs on Section N of the personal property statement (STC Form L-4175). If so, the assessor would only need to send STC Form 3594 if more detailed information regarding costs is needed. The assessor IS NOT REQUIRED TO SEND STC Form 3594 to tower owners each year. The following table applies to both guyed and self-supporting communication towers.

**HISTORICAL (ORIGINAL) COST VALUATION MULTIPLIERS FOR USE IN 2017 ASSESSMENTS OF FREESTANDING COMMUNICATIONS TOWERS**

<b>YEAR OF CONSTRUCTION</b>	<b>MULTIPLIER</b>	<b>YEAR OF CONSTRUCTION</b>	<b>MULTIPLIER</b>
2016	0.97	1996	0.92
2015	0.95	1995	0.91
2014	0.93	1994	0.91
2013	0.92	1993	0.91
2012	0.91	1992	0.91
2011	0.90	1991	0.88
2010	0.86	1990	0.86
2009	0.84	1989	0.85
2008	0.86	1988	0.87
2007	0.88	1987	0.85
2006	0.90	1986	0.83
2005	0.92	1985	0.82
2004	0.98	1984	0.82
2003	0.96	1983	0.79
2002	0.95	1982	0.84
2001	0.92	1981	0.89
2000	0.95	1980	0.97
1999	0.94	1978	1.08
1998	0.93	1978	1.15
1997	0.92	1977 and prior	1.22

**D. Property Classification**

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the use of the property and not highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

## **E. Sales Studies**

Equalization study dates are as follows for 2017 equalization:

Two Year Study: October 1, two years prior through September 30, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2016 studies for 2017 equalization the dates are as follows:

Two Year Study: October 1, 2014 through September 30, 2016

Single Year Study: October 1, 2015 through September 30, 2016

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two year studies applies to all real property classifications.

Please be advised that the above sale study dates **are not** the same as the valuation date used in appeals before the Michigan Tax Tribunal. Evidence presented in a Tax Tribunal appeal should reflect the value of the property as of tax day (December 31). This means that sales occurring *after* September 30, 2016, should still be considered and included when submitting evidence in a Tax Tribunal appeal involving the 2017 tax year.

Assessors should also be aware of the changes for the 2017 studies used for 2018 equalization. At its meeting on August 23, 2016, the State Tax Commission adopted to change the dates for the two year study period effective for the 2017 studies for the starting base for 2018 Equalization. For the 2017 studies for the 2018 equalization two year study the dates are as follows: April 1, 2015 through March 31, 2017. The single year study dates did not change and will remain October 1, 2016 through September 30, 2017.

## **F. Changes to Personal Property Tax**

Beginning with the 2016 assessment year, qualified new personal property and qualified previously existing personal property located on occupied real property is exempt from ad valorem taxation and is instead subject to the State Essential Services Assessment. Additionally, certain P.A. 198 (IFT) Property and New Personal Property (P.A. 328) are subject to the State Essential Services Assessment.

On May 5, 2016, Public Acts 107-110 of 2016 were signed into law with immediate effect. These Public Acts amended the General Property Tax Act, Industrial Facilities Exemption Act, Essential Services Assessment Act and the Alternative Essential Services Assessment Act and address implementation issues associated with the Essential Services Assessment. These Public Acts provide for several legislative changes including the clarification of the reporting and filing requirements for Eligible Manufacturing Personal Property (EMPP), streamlining the appeal process, transferring the State Tax Commission's responsibilities to the Michigan Department of Treasury and defining acquisition cost for construction in progress as 50% of the fair market value at the time of acquisition by the first owner beginning with the 2017 tax year.

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To claim the eligible manufacturing personal property (EMPP) exemption for the 2017 assessment year, a fully completed Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim, Ad Valorem Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)*, must be received by the Assessor of the local unit of government where the qualified personal property is located no later than February 20, 2016 (due to holiday, February 21, 2017). Taxpayers should not complete this affidavit and statement unless the personal property meets the definition of eligible manufacturing personal property.

Property that was placed in service in 2007 through 2012 will still be reported as ad valorem personal property in Part 2 on Form 5278, the *Combined Document*. Property meeting the definitions of qualified new personal property and qualified previously existing personal property placed in service after 2012 and prior to 2007 will be exempt from ad valorem taxes and will instead pay the state specific Essential Services Assessment.

Assessors are reminded that they are not required to mail Form 5278 to taxpayers. Taxpayers can obtain a copy from the Department of Treasury's website, [www.michigan.gov/esa](http://www.michigan.gov/esa). Assessors should ensure that Form 5278 is timely filed and fully completed by the property owner. The Assessor should carefully evaluate the business activities of the claimant to ensure that they meet the statutory requirements of the Eligible Manufacturing Personal Property Exemption. The Commission strongly recommends that assessors contact taxpayers who have not fully completed Part 1 of Form 5278 in an effort to obtain the missing information before issuance of a denial.

Assessors will have to enter all the Form 5278 information into their assessing software. Assessors that do not have BS&A software and that have taxpayers claiming the personal property exemption will be provided with reporting instructions from the Department of Treasury. All data from Form 5278 must be entered and uploaded to BS&A for submission to the Department of Treasury no later than April 1, 2017.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **G. Disabled Veterans Exemption**

Assessors and Board of Review members are asked to review in detail the STC issued Frequently Asked Questions regarding the Disabled Veterans Exemption and to review Bulletin 22 of 2013 regarding eligibility for the exemption. More information regarding the Disabled Veterans Exemption is available on the Commission website.

## **H. Senior Citizen and Disabled Family Housing Exemption**

P.A. 78 of 2016 was signed into law on April 12, 2016, with an effective date of July 11, 2016. This Act amends MCL 211.7d to provide for an approved exemption to take effect in the year in which the exemption was claimed, if the claim had been filed by October 31 and

the facility was fully and finally complete. The Act requires a claim for exemption to be filed simultaneously with the local assessor and the Department of Treasury. The assessor is required to approve or disapprove a claim for exemption within 60 days after receiving the exemption claim and then notify the owner and the Department of Treasury of the approval or disapproval by December 31 after the initial filing. Assessors and Equalization Directors are encouraged to review P.A. 78 of 2016 and Bulletin 7 of 2016 form more detailed information.

## **I. Principal Residence Exemption**

P.A. 144 of 2016 was signed into law on June 6, 2016 with immediate effect. P.A. 144 of 2016 amends the General Property Tax Act to allow an eligible property owner to retain a principal residence exemption on property if the eligible claimant is absent while on active duty as a member of any branch of the United States Armed Forces, as long as the owner establishes an intent to return to the property. To claim the exemption all of the following statutory conditions must be met: (i) the owner must continue to own the property while deployed or stationed elsewhere for active duty, (ii) the owner has not established a new principal residence, (iii) the owner maintains or provides for the maintenance of the property while deployed or stationed elsewhere for active duty and (iv) the property is not used for any business or commercial purpose except as provided in section 7dd(c). See MCL 211.7cc(32).

P.A. 144 of 2016 also allows an owner of property who previously occupied that property as his or her principal residence but did not occupy that property on June 1 or November 1 while residing in a nursing home or assisted living facility under the circumstances described above or while absent on active duty as a member of any branch of the United States Armed Forces to file an appeal to claim and receive a principal residence exemption which was not on the tax roll. Principal residence exemption appeals that were not on the tax roll can be filed with the July or December Boards of Review in the year that the exemption was claimed or the immediately succeeding three years. More information regarding these changes can be found on the PRE website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) (not a live link).

## **J. Transfers of Ownership**

P.A. 243 of 2015 amended MCL 211.27a(7)(c) to create an exception to the general rule that the termination of a life estate, including a life lease or a lady bird deed, is a transfer of ownership. The Act provides that, after December 31, 2014, the termination of a life estate or life lease on residential real property does not result in a transfer of ownership for property tax purposes if the transferee is the transferor's or the transferor's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson, or granddaughter and the residential real property is not used for any commercial purpose following the transfer. The Act also defines the term "commercial purpose," as used in MCL 211.27a, to mean "used in connection with any business or other undertaking intended for profit, but does not include the rental of residential real property for a period of less than 15 days in a calendar year."

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### **K. Computerized Database System Assessment Roll**

P.A. 25 of 2016 was signed into law on March 1, 2016, with an effective date of May 30, 2016. This Act amends the General Property Tax Act to allow local tax collecting units to use a computerized database system as the assessment roll beginning with the 2017 tax year. The use of a computerized assessment roll is only permitted if the local unit and the assessor certify in a form and manner proscribed by the State Tax Commission that the proposed system complies with the requirements of the Act. The State Tax Commission approved Form 5446, *Request for New Certification for Use of a Computerized Assessment Roll by a Local Unit*, for local units of government to submit a request to use a computerized assessment roll. Form 5446 must be fully completed and received by the State Tax Commission no later than October 31st of the year prior to the year in which the computerized assessment roll will be used. Approvals are granted for three years. Form 5446 is available on the Commission's website. Assessors and Equalization Directors are encouraged to review P.A. 25 of 2016 and Bulletin 8 of 2016 for additional information on computerized database system assessment rolls.



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**Bulletin No. 13 of 2016  
Annual Calendar  
October 18, 2016**

**TO:** Equalization Directors and Assessors  
**FROM:** The State Tax Commission  
**SUBJECT:** Property Tax and Equalization Calendar for 2017

**STATE TAX COMMISSION  
2017 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

<b>By the 1<sup>st</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth day of the immediately preceding month. MCL 211.43(10)
<b>By the 15<sup>th</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
<b>December 1, 2016</b>	Results of equalization studies should be reported to assessors of each Township and City.
<b>December 31, 2016</b>	Tax day for 2017 assessments and 2017 property taxes. MCL 211.2  Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)



<p><b>January 3, 2017</b>          December 31, 2016 is a Saturday,          January 1, 2017 is Sunday          January 2, 2017 is a State Holiday</p>	<p>Deadline for counties to file 2016 equalization studies for 2017 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41(5)]</p>
<p><b>January 10, 2017</b></p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 - Personal Property Statements must be sent or delivered no later than January 10 each year.</p>
<p><b>January 24, 2017</b></p>	<p>Local units with an SEV of \$15,000,000 or Less: 2016 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2016 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p><b>February 1, 2017</b></p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Notice by certified mail to all properties that are delinquent on their 2015 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.</p>
<p><b>February 10, 2017</b></p>	<p>Deadline to file the affidavit to claim the exemption for Eligible Personal Property – Form 5076. See STC Bulletin 11 of 2013 for more information. MCL 211.9o(2)</p>
<p><b>February 14, 2017</b></p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3% percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p>

<p><b>February 14, 2017</b> Cont.</p>	<p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p>
<p><b>February 15, 2017</b></p>	<p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
<p><b>February 17, 2017</b> Feb. 18 is a Saturday Feb. 19 is a Sunday Feb. 20 is a State Holiday</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2017. MCL 211.34a(1) (on or before the third Monday in February)</p>
<p><b>February 21, 2017</b> Feb. 20 is a State Holiday</p>	<p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>Form 5278 must be filed not later than February 20 for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p> <p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December 2016. MCL 123.1357(5)(b)</p>
<p><b>February 28, 2017</b></p>	<p>Last day for local treasurers to collect 2016 property taxes. MCL 211.78a.</p>
<p><b>March 1, 2017</b></p>	<p>The STC shall publish the inflation rate multiplier before March 1.</p>

<p><b>March 1, 2017</b> Cont.</p>	<p>MCL 211.34d(15) Properties with delinquent 2015 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>2015 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2016 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2016 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day</p>
<p><b>March 6, 2017</b></p>	<p>The 2017 assessment roll shall be completed and certified by the assessor. MCL 211.24 (on or before the first Monday in March).</p>
<p><b>March 7, 2017</b></p>	<p>The assessor/supervisor shall submit the 2017 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
<p><b>March 13, 2017</b></p>	<p>The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL211.30(2)</p>

<p><b>March 14, 2017</b></p>	<p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)</p>
<p><b>March 31, 2017</b> April 1 is a Saturday.</p>	<p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Last day to pay all forfeited 2014 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2014 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> <p>Assessors are required to annually provide a copy of Form 5278 and Form 5277 (rescission affidavit) and other parcel information required by the Department of Treasury in a form and manner required by the Department of Treasury no later than April 1 of each year. (MCL 211.9m and 9n)</p>
<p><b>April 1, 2017</b></p>	<p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p> <p>No later than April 1, assessors shall transmit to the Department of Treasury the information contained in Form 5278, <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Ad Valorem Personal Property Statement and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i>, in a form and manner as directed by the Department. MCL 211.9m and MCL 211.9n</p>
<p><b>April 3, 2017</b></p>	<p>On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a</p>
<p><b>April 5, 2017</b></p>	<p>The township supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p>

<p><b>April 5, 2017</b> Cont.</p>	<p>An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b). The form L-4022 <u>must</u> be signed by the assessor of record.</p> <p>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the County.</p>
<p><b>April 11, 2017</b></p>	<p>County Board of Commissioners meets in equalization session. MCL 209.5(1) and 211.34(1)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form L-4024 prescribed and furnished by the STC, immediately after adoption.</p> <p>County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 1, 2017. (first Monday in May) MCL 209.5(2)</p> <p>The Property Services Division staff makes a <u>final</u> report to the State Tax Commission on Form L-4030 after the adoption of the 2017 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p>
<p><b>April 17, 2017</b></p>	<p>Equalization director files separate Form L-4023 for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>Allocation Board meets and receives budgets. MCL 211.210</p> <p>Equalization Director submits separate Form 4626 for each unit in the county with the STC no later than the third Monday in April.</p>
<p><b>May 1, 2017</b></p>	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing the Farmland Exemption Affidavit (Form 2599) with the local assessor if the property is NOT classified agricultural or if the</p>

<p><b>May 1, 2017</b> Cont.</p>	<p>assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p> <p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (first Monday in May)</p> <p>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC form L-4025 to be used in “Headlee” calculations. MCL 211.34d(2). (first Monday in May)</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the PPT Reimbursement website. MCL 123.1353(5)</p>
<p><b>May 8, 2017</b></p>	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission. MCL 209.2(1) (second Monday in May)</p>
<p><b>May 15, 2017</b></p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p>
<p><b>May 22, 2017</b></p>	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4 (fourth Monday in May)</p>
<p><b>May 26, 2017</b></p>	<p>If as a result of State Equalization the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)</p>
<p><b>After May 24 and Before June 2</b></p>	<p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215</p>
<p><b>May 31, 2017 (MTT)</b></p>	<p>Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6)</p>
<p><b>June 1, 2017</b></p>	<p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the</p>

<p><b>June 1, 2017</b> Cont.</p>	<p>summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes MCL 211.905b(6)(a)</p> <p>First notice sent to all properties that are delinquent on 2016 taxes. MCL 211.78b</p> <p>No later than June 1, the county treasurer delivers to the state treasurer a statement listing the total amount of state education tax (SET) not returned delinquent, collected by the county treasurer, and collected and remitted to the county treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(12)</p> <p>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650;P.A. 154-157 of 2008.</p>
<p><b>June 5, 2017</b></p>	<p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3)</p> <p>Deadline for Assessors to report the current year taxable value of commercial personal property and industrial personal property to the County Equalization Director. MCL 123.1353(3)</p> <p>Deadline for Assessors to file the Personal Property 2017 Taxable Value for Expired Tax Exemptions – Form 5403 with the County Equalization Director and Department of Treasury. MCL 123.1353(6)</p> <p>Deadline for Assessors to file the Personal Property 2017 Taxable Value for Expired/Expiring Renaissance Zone Tax Exemptions – Form 5429 with the County Equalization Director and Department of Treasury. MCL 123.1353(6)</p>
<p><b>June 12, 2017</b></p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>

<p><b>June 15, 2017</b></p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor’s report to the STC on the status of each Neighborhood “homestead” exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2017 forfeitures. MCL 211.78h(1)</p> <p>Each municipality that is a tax increment finance authority shall calculate and report to the Department of Treasury the municipality’s tax increment small taxpayer loss for the current year. (MCL 123.1356a)</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the 2017 TIF loss reimbursement claims – Form 5176, Form 5176BR, or Form 5176ICV. MCL 123.1356a(3)</p>
<p><b>June 20, 2017</b></p>	<p>Deadline for County Equalization Directors to file the Personal Property Summary Report and the Personal Property Inter-County (IC) Summary Report to the Department of Treasury. MCL 123.1353(3)</p>
<p><b>June 26, 2017</b></p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June)</p>
<p><b>June 29, 2017</b></p>	<p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the county treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p>
<p><b>June 30, 2017</b></p>	<p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 June 30.</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p>



<p><b>June 30, 2017</b> Cont.</p>	<p>Township supervisor shall prepare and furnish the summer tax roll before June 30 to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p><b>July 3, 2017</b> July 1 is a Saturday July 2 is a Sunday</p>	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p><b>July 5, 2017</b> July 4 is a State Holiday</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2016 tax foreclosure parcels. MCL 211.78m(1)</p>
<p><b>July 18, 2017</b></p>	<p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</p> <p>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 5 of 2012</p>

<b>July 31, 2017</b>	<p>Industrial Facilities Exemption Treasurer's Report (Form 170) must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
<b>August 15, 2017</b>	<p>Each municipality shall report to the Department of Treasury the millage rate levied or to be levied that year for a millage described in section 5(g) or (w) that is used to calculate a distribution under section 17(4)(a)(i). See MCL 123.1353(4) for the calculation for the 2017 report.</p> <p>Deadline for Local School Districts and Intermediate School Districts to file the Personal Property Exemption Loss 2017 Debt Millage Reimbursement Claim for School Districts &amp; Intermediate School Districts (ISDs) – Form 5451. MCL 123.1353(4)</p> <p>Deadline for electronically paying and filing the essential services assessment with the Department of Treasury without interest and penalty. MCL 211.1057</p>
<b>August 21, 2017</b>	<p>Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50 percent of true cash value (by the third Monday in August). MCL 205.737(7)</p>
<b>September 1, 2017</b>	<p>Second notice by first class mail to all properties that are delinquent on 2015 taxes (Sept 1). MCL 211.78c</p>
<b>September 14, 2017</b>	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p>
<b>September 15, 2017</b>	<p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7).</p>
<b>September 20, 2017</b>	<p>Deadline for payments to counties from the Local Community</p>

	<p>Stabilization Authority:          Local Community Stabilization Share revenue for county allocated millage for calendar year 2017. MCL 123.1357(5)(a)</p>
<p><b>September 29, 2017</b>          September 30 is a Saturday</p>	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (Sept 30). MCL 211.36(1).</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30.</p>
<p><b>October</b></p>	<p>County prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e</p>
<p><b>October 2, 2017</b>          October 1 is a Sunday</p>	<p>County Treasurer adds \$15 for each parcel of property for which the 2015 real property taxes remain unpaid. MCL 211.78d</p>
<p><b>October 13, 2017</b>          October 14 is a Saturday          October 15 is a Sunday</p>	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p>
<p><b>October 20, 2017</b></p>	<p>Deadline for payments to municipalities from the Local Community</p>

	<p>Stabilization Authority:  Local Community Stabilization Share revenue for other millages not levied 100% in December for calendar year 2017. MCL 123.1357(5)(c)</p>
<b>October 31, 2017</b>	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations. MCL 211.37</p>
<b>November 1, 2017</b>	<p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter tax levy. MCL 211.7cc (5)</p>
<b>November 3, 2017</b> November 4 is a Saturday November 5 is a Sunday	<p>On or before November 5, Township Supervisor shall notify township treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. MCL 211.43 (1)</p>
<b>November 15, 2017</b>	<p>Form 600/L-4016, Supplemental Special Assessment Report due to the STC.</p>
<b>November 28, 2017</b>	<p>On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43 (2)</p>
<b>December 1, 2017</b>	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p>
<b>December 1, 2017</b>	<p>On or before December 1, County Treasurer delivers to township</p>

<p>Cont.</p>	<p>supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer.</p> <p>2017 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2017 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)</p> <p>Results of equalization studies should be reported to assessors of each Township and City.</p>
<p><b>MTT Note:</b></p>	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
<p><b>December 12, 2017</b></p>	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p> <p>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2012, for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin 5 of 2012</p>
<p><b>December 29, 2017</b> December 30 is a Saturday</p>	<p>The Department of Treasury may appeal the 2017 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p>

<p>December 31 is a Sunday</p>	<p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc (5))</p> <p>A rescission affidavit (form 5277) shall be filed with the assessor of the Township or City in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>
<p><b>December 31, 2017</b></p>	<p>Tax day for 2018 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2017 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p>
<p><b>January 3, 2018</b>          December 31 is a Sunday          January 1 is a State Holiday          January 2 is a State Holiday</p>	<p>Deadline for counties to file equalization studies for 2018 starting bases with State Tax Commission for all classifications in all units on STC form L-4018. [R 209.41(5)]. (January 3, 2018 due to the holidays)</p>



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

**BULLETIN NO. 5 of 2012**  
**POVERTY EXEMPTIONS**  
**May 29, 2012**

**TO:** Assessor and Equalization Directors

**FROM:** State Tax Commission

**SUBJECT:** Poverty Exemptions

**Bulletin 7 of 2010 is rescinded. This Bulletin has been updated to reflect changes in what is considered income for the asset test, due to the Court of Appeals determination in Ferrero v Township of Walton. These changes are described in Section C below. Also included are changes in the requirement of federal and state income tax returns due to the passage of Public Act 135 of 2012.**

The purpose of this bulletin is to provide additional guidance to assessors and Equalization Directors to provide to Boards of Review regarding poverty exemptions, MCL 211.7u.

If a person's financial situation prevents them from being able to pay the property taxes on his/her home is there a way to reduce the amount of property taxes the taxpayer must contribute?

MCL 211.7u of the General Property Tax Act, MCL 211.1, et. seq., allows a property tax exemption for the principal residence of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges.

To be eligible for the poverty exemption, a person must own and occupy the principal residence for which the exemption is requested, file a claim (each year the exemption is sought) with the supervisor or board of review on the city/township's form, along with federal and state income tax returns for all persons residing in the principal residence or file 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, show proof of ownership, and meet federal poverty income standards annually determined by the U.S. Office Department of Health and Human Services or standards adopted by the local assessing unit's governing body (if the local assessing unit's standards are less strict than the federal guidelines). *See Section D: Filing for the Poverty Exemption below.*

## A. Poverty Exemption Guidelines Options

MCL 211.7u was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002 and PA 104 of 2003.

Pursuant to MCL 211.7u(2)(e), local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 4 persons **shall not** be set lower than \$22,400, shown in the chart in Section B below. The income level for a family of 4 persons, however, may be set higher than \$22,400 by the local assessing unit.

In order to determine a taxpayer's eligibility for poverty exemption guidelines, PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes for the year the property exemption claim was filed. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. The determination of the amount of the asset level test is left to the discretion of the local assessing unit.

## B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2012.

The following are the federal poverty guidelines for use in setting poverty exemption guidelines for the 2012 assessments.

Size of Family Unit	Poverty Guidelines
1	\$ 10,900
2	\$ 14,700
3	\$ 18,500
4	\$ 22,400
5	\$ 26,200
6	\$ 30,000
7	\$ 33,800
8	\$ 37,600
For each additional person	\$3,800

The income guidelines shall include, but are not limited to, the specific income for the person claiming the exemption, and should also include anyone else who is living at the claimant's household. According to the U.S Census Bureau, "income" includes:

- Money, wages, and salaries before any deductions.
- Net receipts from non-farm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)



- Net receipts from farm self-employment. (the same provisions as above for self-employment.)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments,
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

For example, it is possible that a claimant might meet the income test for the poverty exemption for all the persons living at the claimant's household but the claimant does not meet the asset level test of the entire household or some additional test adopted by the local governing body. In this situation the claimant would **not qualify** for the poverty exemption even though the income level for the entire household test was met.

### **C. Asset Tests for the Poverty Exemption**

The local governing body must adopt poverty exemption income guidelines and an asset level test. The asset test may include a variety of assets that the board believes should be considered in determining the applicant's eligibility. The asset test, however, does not include the principal residence.

According to the Michigan Tax Tribunal in *Robert Taylor v Sherman Twp.* (MTT Small Claims Division, Docket No. 236230, August 13, 1997), the Tax Tribunal views the 'asset test' to be an indication of funds available which might be used to pay one's taxes. In *Taylor*, Tax Tribunal held, "If the equity of the homestead is included, it would require the Petitioner to sell his homestead or borrow against the equity to pay the taxes. The Tribunal finds that the inclusion of the value of the equity is inconsistent with the basic intent of the granting of poverty exemptions, that being to enable the petitioning party to maintain their homestead."

The Michigan Court of Appeals ruled in *Ferrero v Township of Walton* (302221) that monies received pursuant to MCL 206.520 (homestead property tax credit) is a rebate of property taxes and is not income for purposes of MCL 211.7u.

The local governing body should set a maximum asset amount that would likely result in receiving a 0% poverty exemption. This could be either a dollar amount or a percentage of total income.

For example, a governing body could decide that claimants with a total asset value of \$15,000 or more will receive a 0% poverty exemption, even though they meet the federal poverty income guidelines. Or, another township could decide that its maximum value of

assets eligible for the exemption is \$150,000.

Based upon the assets listed on a poverty exemption application, the Board of Review may grant the application a 0% to 100% exemption. This does not preclude the local governing body with from allowing an applicant to own other things, in addition to the house and still receive a poverty exemption. Possible examples include:

- Additional vehicles
- More land than a minimum “footprint” for the home
- Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATV’s etc.)
- Bank account(s) up to a specified amount

A local governing unit, however, may require an applicant to list all of his/her assets to apply for a poverty exemption. Below are some examples of assets the local governing may choose to ask an applicant to list. (This is not an exhaustive list).

- A second home
- Land
- Vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV’s
- Buildings other than the residence
- Jewelry
- Antiques
- Artworks
- Equipment
- Other personal property of value
- Bank accounts over a specified amount
- Stocks
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property.
- 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 and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefits programs such a Medicare, Medicaid, food stamps, and school lunches.

Pursuant to PA 390 of 1994, all local governing units **shall** make available the local policy and guidelines established for granting poverty exemptions to a requesting taxpayer.

The local governing unit is required by MCL 211.7u(5) to follow the established policy and guidelines of the local assessing unit in granting or denying a poverty exemption. MCL 211.7u(5), permits the Board of Review to deviate from this mandate only when

there are “substantial and compelling reasons why there should be a deviation from the policy and guidelines.” If the Board of Review deviates from the policy and guidelines, they are **required** by statute to communicate the substantial and compelling reasons for the deviation from the guidelines *in writing* to the claimant.

For example, a wife suffers a catastrophic illness, and the husband is forced to reduce his work hours to care for her. Their medical bills exceed their insurance coverage and they have used their savings, credit and income to pay those bills, leaving no funds to pay the taxes. Even if their assets exceed the township’s maximum asset amount, a board of review might consider these substantial and compelling reasons to deviate from the guidelines.

#### **D. Filing Requirements for the Poverty Exemption**

In order to be eligible for the poverty exemption, the claimant must do all of the following on an annual basis.

- 1) Own and occupy as a principal residence for which the exemption is requested.
- 2) File a claim with the supervisor or the local board of review after January 1<sup>st</sup> but before the day prior to the last day of the Board of Review on a form provided by the local assessing unit. (Note: the filing of this claim constitutes an appearance before the March Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal).
- 3) Provide federal and state income tax returns for all persons residing in the principal residence including any property tax credit returns. These income tax returns shall include those filed in the current year or in the immediately preceding year. An affidavit may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year.
- 4) Produce a valid driver’s license or other form of identification if requested by the supervisor or board of review.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested if requested by the supervisor or the board of review.
- 6) Meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services OR meet the alternative income standards adopted by the local governing body.  
**Important: alternative guidelines shall not require less income to qualify for the poverty exemption than the federal guidelines require.**
- 7) Meet the asset levels set by the local governing body.
- 8) Meet any other tests that may be set by the local governing body.

## **E. Poverty Exemption for Principal Residence and Qualified Agricultural Property**

According to PA 104 of 2003, Eff. January 1, 2004, the poverty exemption only applies to an individual homeowner for his/her “principal residence.” As used in MCL 211.7u, “principal residence” means a principal residence or a qualified agricultural property as defined by MCL 211.7dd.

No property owned by a corporation may receive the poverty exemption. This means that even if a corporation meets the definition of a principal residence or of qualified agricultural property a corporation shall not be eligible to receive the poverty exemption.

## **F. Requesting a Poverty Exemption and Appealing Assessment**

PA 390 of 1994 allows a claimant requesting a poverty exemption to also appeal his/her assessment before the March Board of Review in the same year.

## **G. Appealing BOR decisions regarding the Poverty Exemption to the MTT**

A property owner or an assessor may appeal the March Board of Review’s decision granting or denying a poverty exemption to the Michigan Tax Tribunal. Appeals to the MTT must be made by July 31 of the same year.

## **H. Partial Poverty Exemption for Principal Residences and Qualified Agricultural Property**

PA 390 of 1994 allows for partial poverty exemptions. A partial poverty exemption is an exemption of only a part of the taxable value of the property rather than the entire taxable value. The local governing body could limit its poverty exemptions to partial exemptions or to minimum or maximum exemptions of their choosing.

## **I. Comments by the State Tax Commission**

The State Tax Commission is concerned regarding the apparent trend toward the abuse of the poverty exemption. The rules and guidelines that PA 390 of 1994 will enable local units to more fairly and consistently exempt qualifying property owners, and will provide better audit tools to local units and the State Tax Commission to prevent abuse of the exemption. Assessors, Boards of Review and Supervisors should all be aware that the 1963 Michigan Constitution still provides a narrow construction of what is, and what is not exempt. Only those poverty exemptions where the claimant meets the requirements of the Act should be granted.

Poverty Exemptions Yearly Comparison

10/26/2016, 11:07 AM

A	B	C	D	E	F	G	H	I	J	
CALENDAR YEAR	Full Exemption	50% Partial Exemption	Denial	Total Applications Processed		Petitions Mailed	Taxable Value Exempted	City Debt Reduction	General Fund Reduction	
1										
2	March, July, Dec 2005	2,228	n/a	202	2,430		\$ (38,673,654)	\$ (324,669)	\$ (771,617)	
3	March, July, Dec 2006	3,204	139	825	4,168		\$ (56,655,433)	\$ (400,854)	\$ (1,130,389)	
4	March, July, Dec 2007	3,483	264	1,082	4,829		\$ (59,357,987)	\$ (771,654)	\$ (1,184,311)	
5	March, July, Dec 2008	3,483	331	1,966	5,780		\$ (67,888,032)	\$ (507,660)	\$ (1,354,501)	
6	March, July, Dec 2009	4,528	219	886	5,633		\$ (90,299,275)	\$ (675,195)	\$ (1,801,651)	
7	March, July, Dec 2010	4,388	295	1,112	5,795		\$ (82,347,483)	\$ (734,186)	\$ (1,642,997)	
8	March, July, Dec 2011	3,652	265	974	4,891		\$ (66,027,877)	\$ (630,949)	\$ (1,317,388)	
9	March, July, Dec 2012	3,617	196	723	4,536		\$ (64,957,180)	\$ (620,718)	\$ (1,296,026)	
10	March, July, Dec 2013	3,712	148	453	4,313		\$ (42,603,701)	\$ (383,228)	\$ (850,029)	
11	March, July, Dec 2014	3,678	127	409	4,214		\$ (55,064,357)	\$ (495,315)	\$ (1,098,644)	
12	March, July, Dec 2015	3,840	138	186	4,164		\$ (57,398,295)	\$ (516,310)	\$ (1,145,211)	
13	March, July, Dec 2016	3,060	49	37	3,146		\$ (41,128,441)	\$ (369,958)	\$ (820,595)	
14	2016 numbers are only through the July Board of Review and does not represent the entire year of 2016									
15										
16										
17										

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.7u Principal residence of persons in poverty; exemption from taxation; applicability of section to property of corporation; eligibility for exemption; application; policy and guidelines to be used by local assessing unit; duties of board of review; appeal of property assessment; "principal residence" defined.**

Sec. 7u. (1) The principal residence 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 whole or in part from taxation under this act. This section does not apply to the property of a corporation.

(2) To be eligible for exemption under this section, a person shall do all of the following on an annual basis:

(a) Be an owner of and occupy as a principal residence the property for which an exemption is requested.

(b) File a claim with the supervisor or board of review on a form provided by the local assessing unit, accompanied by 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. 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. If a 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, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.

(c) Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.

(d) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.

(e) Meet the federal poverty guidelines updated annually in the federal register by the United States department of health and human services under authority of section 673 of subtitle B of title VI of the omnibus budget reconciliation act of 1981, Public Law 97-35, 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.

(3) The application for an exemption under this section shall be filed after January 1 but before the day prior to the last day of the board of review.

(4) The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines the local assessing unit uses for the granting of exemptions under this section. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and total household income and assets.

(5) The board of review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section 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.

(6) A person who files a claim under this section 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.

(7) As used in this section, "principal residence" means principal residence or qualified agricultural property as those terms are defined in section 7dd.

**History:** Add. 1980, Act 142, Imd. Eff. June 2, 1980;—Am. 1993, Act 313, Eff. Mar. 15, 1994;—Am. 1994, Act 390, Imd. Eff. Dec. 29, 1994;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2003, Act 140, Eff. Jan. 1, 2004;—Am. 2012, Act 135, Imd. Eff. May 16, 2012.

**Popular name:** Act 206



## BOARD OF REVIEW HPTAP APPLICATION CHECKLIST

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WARD/ITEM \_\_\_\_\_ PROPERTY OWNER: \_\_\_\_\_

Is the name on signature line and property owner name the same? Yes \_\_\_ No \_\_\_

Is there registered proof of ownership for the petitioner? Yes \_\_\_ No \_\_\_

Does subject property have a Principal Residence Exemption? Yes \_\_\_ No \_\_\_

**(IF NO STOP -Have petitioner complete PRE Affidavit, provide Michigan Driver's License or ID showing subject property address and registered proof of ownership. Once collected provide to Data Management)**

Does Taxable Value exceed \$95,000? Yes \_\_\_ No \_\_\_

Are all sections of the application filled out? Yes \_\_\_ No \_\_\_

If No, which sections? \_\_\_\_\_

How many adults listed in household? \_\_\_\_\_

Are there picture ID's for each adult? Yes \_\_\_ No \_\_\_

How many adults listed as employed? \_\_\_\_\_

If unemployed, is there documentation? Yes \_\_\_ No \_\_\_

Is there current Federal Form 1040 included for all adults? Yes \_\_\_ No \_\_\_

Are all minor children on application listed on IRS 1040 and Michigan 1040? Yes \_\_\_ No \_\_\_

If No, was a separate IRS 1040 and Michigan 1040 provided? Yes \_\_\_ No \_\_\_

Is there a FORM 4988 Poverty Exemption Affidavit and IRS 4506-T for each adult in the household that was not required to file a tax return? Yes \_\_\_ No \_\_\_

Are there current W2 Forms for employed household members? Yes \_\_\_ No \_\_\_

If Yes, how many? \_\_\_\_\_

For all household members retired or disabled is there proof of income? Yes \_\_\_ No \_\_\_

SSA 1099, SSI 1099, Pension, Annuity, etc. \_\_\_\_\_

How many school aged children listed? \_\_\_\_\_

Is there a report card, transcript or government agency proof of residency? Yes \_\_\_ No \_\_\_

Are there any K-12 or College/University Scholarships or Grants? Yes \_\_\_ No \_\_\_

If No, is there supporting residency documentation? Yes \_\_\_ No \_\_\_

Are all current bills included (mortgage, utilities, etc.)? Yes \_\_\_ No \_\_\_

Are there current medical bills? Yes \_\_\_ No \_\_\_

Are assets listed or any documents to indicate assets in excess of \$12,000.00? Yes \_\_\_ No \_\_\_  
(Additional real property other than primary residence, IRA, CD, Stocks, Bonds, Boat, Campers, etc.)

Is rental income listed? Yes \_\_\_ No \_\_\_ Is subject property single family? Yes \_\_\_ No \_\_\_

If No, what type? \_\_\_\_\_

ADDITIONAL NOTES: \_\_\_\_\_

NOTE: ARE THERE ANY QUESTIONS REGARDING APPLICATION?



**BOARD OF REVIEW  
WORK STATEMENT**

COLEMAN A. YOUNG MUNICIPAL CENTER  
2 Woodward Avenue, Suite 824  
Detroit, Michigan 48226  
Telephone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

Date: \_\_\_\_\_ Ward / Item: \_\_\_\_\_ Address: \_\_\_\_\_

Property Owner / Petitioner: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Alternate: \_\_\_\_\_

Date Contacted: 1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_ 4 \_\_\_\_\_ 5 \_\_\_\_\_

Contact Time: 1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_ 4 \_\_\_\_\_ 5 \_\_\_\_\_

Notes / Information Requested: \_\_\_\_\_

\_\_\_\_\_

Date Information Received \_\_\_\_\_ Was Requested Information Provided: Yes \_\_\_\_\_ No \_\_\_\_\_

If No, What was missing? \_\_\_\_\_

\_\_\_\_\_

Recommendation to Board of Review: \_\_\_\_\_

Reason of Recommendation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**IS THERE ANY ADDITIONAL INFORMATION ABOUT APPLICATION?**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_





**BOARD OF REVIEW  
NOTICE OF INCOMPLETE APPEAL FORM**

COLEMAN A. YOUNG MUNICIPAL CENTER  
2 Woodward Avenue, Suite 824  
Detroit, Michigan 48226  
Telephone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

Date: \_\_\_\_\_ Ward / Item: \_\_\_\_\_ Address: \_\_\_\_\_

Property Owner / Petitioner: \_\_\_\_\_

- Your Application/Petition to the Board of Review for reduction of your property assessment due to poverty has not been completed properly and is being returned to you.
- Please complete all fields in the application and make sure that you provide necessary supporting documentation for items listed.
- Make sure you list **ALL** income and debt and provide documentation.

Please complete and/or provide the items checked below within \_\_\_\_\_ business days.

- Photocopy of **ALL INCOME SOURCES FOR EACH MEMBER IN THE HOUSEHOLD**, i.e. W-2's, 1099's, annual statements, paycheck stub and/or breakdown of grant amount from Social Security award for each person, Pension, Unemployment Compensation, Disability Allowances, Alimony, Child Support, SSI, Adoption/Foster Subsidy, FIA or any other source of income for each person. This includes adults, minor children, dependents, non-dependents, etc.
- Photocopy of valid driver's license or State I.D. card for **ALL** adults.
- Registered proof of ownership. (i.e. quit claim deed, warranty deed, land contract, etc. filed with Wayne County Register of Deeds – Memorandum of Land Contract is **NOT** acceptable)
- You did not provide copies of school report card(s) or transcript(s) or other proof of residency for **ALL** minors living in the household.
- Please submit a current copy of complete Water Bill and entire DTE Energy bill (front & back)
- Documentation of medical bills and/or disability **NOT** covered by insurance.
- You did not sign and/or have your petition notarized. Please have notarized and return or come into the office and complete. (BRING CURRENT VALID PICTURE I.D.)
- Send a list of ALL debt along with documentation.
- You did not submit copies of your Federal and State Income Tax Return(s) or a Poverty Exemption Affidavit MI – FORM 4988 that you are not required to file taxes and IRS FORM 4506-T (request for transcript) either for yourself or each member of your household. (minor children, dependents, non-dependents, other occupants, etc. must be listed on income tax return or provide separate filing.)
- You did not provide copies of your State of Michigan Property Tax Credit Claim and/or State of Michigan Home Heating Credit Claim.
- Please contact the Board of Review to schedule an appointment for interview.

Other: \_\_\_\_\_

Committee# **X** Name: **X. XXXXXXXXXXXX** Phone: **XXX-XXX-XXXX**

NOTE: Failure for the Board of Review to receive the requested information by the designated deadline will result in the application being incomplete and may not be considered.



CITIZENS BOARD OF REVIEW

COLEMAN A. YOUNG MUNICIPAL CENTER  
2 Woodward Avenue, Suite 824  
Detroit, Michigan 48226  
Telephone: 313-628-0722  
Fax: 313-224-4576  
www.detroitmi.gov

WARD/ITEM NO: \_\_\_\_\_ DATE: \_\_\_\_\_

NAME: \_\_\_\_\_

STREET: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

The Board of Review has reviewed your property tax poverty exemption application. Based on all the information you submitted, the household composition, State Law and the guidelines of the Board, your application has been \_\_\_\_\_.

The Board of Review based their decision on the following substantial and compelling reasons:

- \_\_\_\_\_ A serious change in your income and financial situation.
- \_\_\_\_\_ A review of your outstanding debts to private corporations indicated an indifference to your tax obligation.
- \_\_\_\_\_ Your stated income is less than your stated expenses and information is lacking for this Board to grant exemption.
- \_\_\_\_\_ Other: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

You have the right to appeal the decision of the Board of Review by writing to the MICHIGAN TAX TRIBUNAL, P.O. Box 30232, LANSING, MICHIGAN 48909 and request a hearing. The final date for filing is JULY 31<sup>st</sup> OF THE CURRENT YEAR.

Referrals  
11-1-16

**INTERNAL  
OPERATIONS  
STANDING  
COMMITTEE**

# DEPARTMENT OF HOUSING & REVITALIZATION

*September 2016 Update  
Submitted October 15, 2016*

Emergency Manager Order No. 38 created the Department of Housing & Revitalization. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of September 1, 2016 – September 30, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No changes have been made to the structure that was outlined in the previous reports.

## **RESTRUCTURING**

### **Actions Completed:**

In the month of September the Department continued to interview applicants for positions, in addition the Department received acceptances for the following positions;

- Associate Director of Housing Underwriting
- Underwriter II in the Single Family Housing Division
- Underwriter II in the Supportive Housing Division
- Underwriter III in the Programmatic Underwriter Division
- Environmental Compliance Specialist
- Administrative Assistant III
- Administrative Assistant IV

# DEPARTMENT OF HOUSING & REVITALIZATION

*August 2016 Update  
Submitted September 15, 2016*

Emergency Manager Order No. 38 created the Department of Housing & Revitalization. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
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Both reports for the period of August 1, 2016 – August 31, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No changes have been made to the structure that was outlined in the previous reports.

## **RESTRUCTURING**

### **Actions Completed:**

In the month of June the Department continued to interview applicants for positions, in addition the Department received acceptances for the following positions;

- Associate Director for the Strategic Affairs Division
- Deputy Associate Director for the Strategic Affairs Division
- Manager IV for the Strategic Affairs Division
- Program Analyst I for the Strategic Affairs Division
- Supervisory Community Development Officer III for the Neighborhood Opportunity Fund Division
- Program Analyst II for the Neighborhood Opportunity Fund Division
- Program Analyst IV for the CDBG Division
- Program Analyst IV for the Records and Audit Division
- Three, Program Analyst IIs for the Development Division

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CITY CLERK AUG 21 10:51 AM '16

# DEPARTMENT OF HOUSING & REVITALIZATION

*July 2016 Update  
Submitted August 15, 2016*

Emergency Manager Order No. 38 created the Department of Housing & Revitalization. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
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Both reports for the period of July 1, 2016 – July 31, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No changes have been made to the structure that was outlined in the previous reports.

## **RESTRUCTURING**

### **Actions Completed:**

In the month of July the Department reposted a number of positions and began interview for these positions.

# DEPARTMENT OF HOUSING & REVITALIZATION

*May 2016 Update  
Submitted June 15, 2016*

Emergency Manager Order No. 38 created the Department of Housing & Revitalization. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of May 1, 2016 – May 31, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No changes have been made to the structure that was outlined in the previous reports.

## **RESTRUCTURING**

### **Actions Completed:**

In the month of May the Department continued to interview applicants for positions, in addition the Department made offers and received acceptances for the following positions;

- Development Team Division – One Public-Private Partnership Specialist IV
- Demolition Task Force Division - Two Program Analyst III positions
- CDBG Initiatives Division – One Program Analyst III

CITY CLERK 2016 OCT 21 PM 5:24

# DEPARTMENT OF HOUSING & REVITALIZATION

*April 2016 Update  
Submitted May 15, 2016*

Emergency Manager Order No. 38 created the Department of Housing & Revitalization. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of April 1, 2016 – April 30, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No changes have been made to the structure that was outlined in the previous reports.

## **RESTRUCTURING**

### **Actions Completed:**

In the month of April the Department continued to interview applicants for positions, in addition the Department made offers and received acceptances for the following positions;

- Policy Team - Public-Private Partnership Specialist IV (Program Analyst IV)
- Development Team – 2 Public-Private Partnership Specialists III (Program Analyst III)
- Tax Incentives Division - Public-Private Partnership Specialist IV (Program Analyst IV)



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CITY CLERK 06 OCT 24 PM 2:55

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*September 2016 Update  
Submitted October 15, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of September 1- September 30, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

Reposted Supervisor, Information Technology Specialist (systems Administrator) IV position

## **RESTRUCTURING**

### **Actions Completed:**

No offers were made during September

## **CONTRACTS**

### **Actions Completed:**

No actions taken using EM Order 39.

CITY CLERK FILED OCT 21 PM 5:11

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*August 2016 Update  
Submitted September 15, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of August 1- August 31, 2016 are found below.

## POSITIONS AND CLASSIFICATIONS

### **Actions Completed:**

Reposted Supervisor, Information Technology Specialist (systems Administrator) IV position

## RESTRUCTURING

### **Actions Completed:**

- 18 Managers and supervisors were trained and certified in structured interviewing
- Interviews for the Professional and Para-Professional positions started
- Appointed Director of Enterprise Applications Management who started August 28, 2016

## CONTRACTS

### **Actions Completed:**

No actions taken using EM Order 39.

CITY CLERK 15 OCT 23 PM 1:55

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*July 2016 Update  
Submitted August, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of July 1- July 30, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No actions were taken. All positions have been created and classified.

## **RESTRUCTURING**

### **Actions Completed:**

- 18 Managers and supervisors were trained and certified in structured interviewing
- Interviews for the Professional and Para-Professional positions started
- Appointed Director of Enterprise Applications Management who will start August 28, 2016

## **CONTRACTS**

### **Actions Completed:**

No actions taken using EM 39.

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*June 2016 Update  
Submitted July, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of June 1- June 30, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No actions were taken. All positions have been created and classified.

## **RESTRUCTURING**

### **Actions Completed:**

The follow Class IV (managers and supervisors) positions were filled:

Departmental Technology Services Manager	5
Information Technology Technician Manager II	1
Project Manager IV (Program Analyst IV)	2
Public Safety Mobile Technician (Information Technology Technician) Manager II	2
Supervisory Information Technology Specialist (Network/Enterprise Engineer) IV	2
Supervisory Information Technology Specialist (Software Engineer) IV	1
Supervisory Information Technology Specialist (Systems Administrator) IV	1
Supervisory Information Technology Technician II	2
Supervisory Public Safety Mobile Technician (Information Technology Technician) II	1
Supervisory Web Developer IV	1
<b>Grand Total</b>	<b>18</b>

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*May 2016 Update  
Submitted June, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15<sup>th</sup> day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of May 1- May 31, 2016 are found below.

## **POSITIONS AND CLASSIFICATIONS**

### **Actions Completed:**

No actions were taken. All positions have been created and classified.

## **RESTRUCTURING**

### **Actions Completed:**

The following person was appointed to a position as outlined in EM Order 39 Item 4

- Brad May—Director of Public Safety and CyberSecurity

Interviews continue to take place for Class IV (managers and supervisors) positions.

## **CONTRACTS**

### **Actions Completed:**

No actions taken using EM 39. Contract extensions for Ultimate Human Resources Information System (HRIS) and EY for the HRIS implementation were taken to the council and FRC for approval

# DEPARTMENT OF INNOVATION AND TECHNOLOGY

*April 2016 Update  
Submitted May, 2016*

Emergency Manager Order No. 39 created the Department of Innovation and Technology. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
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Both reports for the period of *April 1- April 30, 2016* are found below.

## POSITIONS AND CLASSIFICATIONS

### **Actions Completed:**

No actions were taken. All positions have been created and classified.

## RESTRUCTURING

### **Actions Completed:**

No actions were taken. Interviews continue to take place for Class IV (managers and supervisors) positions.

## CONTRACTS

### **Actions Completed:**

No actions taken using EM 39. Contract extensions for Ultimate HRIS system and EY for HRIS implementation were taken to the council for approval

MEMORANDUM

To: Honorable City Council  
Honorable City Clerk

From: Denise Starr, Human Resources Director

Date: Friday, October 14, 2016

**RE: EMERGENCY MANAGER ORDER NUMBER 40**

---

*September 2016 Update  
Submitted October 14, 2016*

Emergency Manager Order No. 40 directed necessary restructuring in the Human Resources Department. The order granted restructuring powers and responsibilities to various members of the executive branch. The order also made the following stipulations:

1. "The Human Resources Director shall file any employment position or new classification that is created on or after the date of this Order with the City Clerk and the Council on the 15th day of each month (or if such date is not a business day, the next succeeding business day), commencing on November 17, 2014. Such report shall include the compensation range of that employment position. Any new position that is created and filled shall be within available appropriations."
2. "For transparency, the Executive Branch department of the City described herein shall prepare a monthly report describing actions taken pursuant to this order on the 15th day of each month (or if such date is not a business day, the next succeeding business day) commencing on November 17, 2014. This report shall be filed with the City Clerk and City Council and posted on the City's website."

Both reports for the period of September 1, 2016 – September 30, 2016 are found below.

**RESTRUCTURING**

Jessica Daniel was selected to fill the Executive Assistant III classification. Ms. Daniel began her employment with the Human Resources Department on Monday, September 12, 2016.

Also, Erika Browning was selected to fill the Employee Service Consultant I classification. Ms. Browning began her employment with the Human Resources Department on Monday, September 12, 2016.

**POSITIONS AND CLASSIFICATIONS**

**ACTIONS TAKEN:**

The following new classification was created. The specification form is not completed.

Benefits Clerk I - IV