

Detroit Citizens Board of Review

2020 Process for Reviewing Homeowners Property Tax Assistance Program (HPTAP) Applications

1. Each applicant must own and occupy the property as his/her primary Homestead as of December 31, 2019.
2. A Homestead with a Taxable Value of \$95,000.00 and above will not be considered for an 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. Homeowners may be granted a full (100%), partial 50% exemption or partial 25% exemption. Regarding a Homestead Property Tax Credit that is forwarded to the City of Detroit, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review.

To be considered for an exemption, the applicant is required to submit the following to the Board of Review:

- A completed and signed original petition (Page 1)
- The completed 4-page application form (Pages 2-5)
- Complete Federal and State Income Tax Returns filed in 2020 for 2019 (filed in 2019 for 2018 will be accepted), with all schedules, including any Homestead Property Tax Credit and Home Heating Credit returns, for **ALL** adults residing at the property.
 - For all adults residing at the property who were **not required** to file taxes, the Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T must be completed and signed.
 - Additionally, all adults residing at the property who were **not required** to file taxes must provide proof of all sources of past years (2019) income for all members in the household including minor children.
- **ALL** other required supporting documentation. This should include:
 - Current identification for homeowner and all household members above the age of 18
 - Proof of residency for minor children (report card, transcript, FIA Statement, etc.)
 - Recorded proof of ownership
 - Documents verifying family/household composition
 - Household debts and expenses (only if the household income exceeds the income guidelines)

The Board of Review retains the right to request additional information from the applicant.

4. **Household (Related and Non-Related) Composition and Annual Income** – 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 **2020** petitions. **See table below:**

Number in Household	Maximum Income for Full (100%) Exemption	Maximum Income for Partial (50%) Exemption	Maximum Income for Partial (25%) Exemption
1	\$17,236.00	\$19,859.00	\$22,357.00
2	\$20,799.00	\$23,336.00	\$25,703.00
3	\$23,036.00	\$25,596.00	\$27,942.00
4	\$26,780.00	\$29,355.00	\$31,930.00
5	\$30,170.00	\$32,885.00	\$35,299.00
6	\$34,590.00	\$37,357.00	\$39,799.00
7	\$39,010.00	\$41,741.00	\$44,081.00
8	\$43,430.00	\$46,036.00	\$48,642.00

Add \$4,320.00 to the income limit for each household member above eight for a full exemption. For a partial 50% exemption add \$4,580.00 to the income limit for each household member above eight. For a partial 25% exemption add \$4,950.00 to the income for each household member above eight.

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

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5. Each application is reviewed according to individual circumstances based on information 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 an exemption from 0% to 3.5% of the household income. In such an instance, the taxpayer shall be advised in writing of the substantial and compelling reasons for granting or denying an exemption and the reason shall also be noted on the application.

The Board of Review will receive applications and supporting materials up until the day before the final date of the December Board of Review, but to ensure that the Board has adequate time to review your request, please return at least two weeks before the March, July or December meeting dates:

March BOR meeting date: April 6th, 2020
July BOR meeting date: July 21st, 2020
December BOR meeting date: December 15th, 2020.

These guidelines are in accordance with the amendments to Section 7(u) of MCL 211 *et seq.*

It should be noted that each taxpayer's circumstances are considered anew each year. An incomplete application will delay the disposition process of the application and may also cause it to be denied.

Assistance with your application and free notarization of the petition is available at:

Board of Review - Coleman A. Young Municipal Center
2 Woodward Ave. - Suite 105
Detroit, Michigan 48226
313-628-0722

Applications must be submitted by December 14, 2020 to:

Office of the Assessor – Coleman A. Young Municipal Center
2 Woodward Ave. – Suite 804
Detroit, Michigan 48226

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

Respectfully submitted,

DETROIT CITIZENS BOARD OF REVIEW

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