

New Business
October 30, 2018

**INTERNAL
OPERATIONS
STANDING
COMMITTEE**

~~27~~
27

October 29, 2018

HONORABLE CITY COUNCIL:

CONTRACTS AND PURCHASE ORDERS SCHEDULED TO BE CONSIDERED AT THE
FORMAL SESSION OF OCTOBER 30, 2018

CITY CLERK

6001624 100% City Funding – To Provide a Legislative Management System to the City Clerk’s Office. – Contractor: eSCRIBE Software Ltd. – Location: 60 Centurian Dr., Markham, Ontario, Canada L3R 9R2 – Contract Period: Upon City Council Approval for five (5) years following that date. – Total Contract Amount: \$339,000.00

WAIVER OF RECONSIDERATION

#26

CITY OF DETROIT
OFFICE OF THE CFO
OFFICE OF CONTRACTING AND
PROCUREMENT

1008 COLEMAN A. YOUNG
MUNICIPAL CENTER
DETROIT, MICHIGAN 48226
PHONE 313•224-4600
FAX 313•628-1160

BY COUNCIL MEMBER: _____

RESOLVED, that CPO's #6001624 referred to in the foregoing communication dated October 30, 2018, hereby and is approved.



CITY OF DETROIT
LAW DEPARTMENT

COLEMAN A. YOUNG MUNICIPAL CENTER
2 WOODWARD AVENUE, SUITE 500
DETROIT, MICHIGAN 48226-3437
PHONE 313•224•4550
FAX 313•224•5505
WWW.DETROITMI.GOV

Date: October 26, 2018
To: Honorable City Council
From: Law Department
Re: Qualifying Projects under Executive Order 2016-1

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The Law Department has submitted a privileged and confidential memorandum regarding the above –referenced matter. Please submit this item for referral so that Council may consider any action that is necessary.

CITY CLERK 2018 OCT 26 PM 1:21



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Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0273
Fax: 313-224-4576
www.detroitmi.gov

DATE: November 9, 2018

TO: The Honorable Detroit City Council

RE: 2019 Exemption Guidelines and Application in accordance with 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 2019 exemption guidelines and process for the Board of Review to act in accordance with MCL 211.7u.

This year, the Board of Review will be required to be in compliance with the settlement agreement entered into with the American Civil Liberties Union (ACLU). The application has been reviewed and approved by the ACLU and the law department prior to submission to this honorable body. This document contains a point-by-point review of the application detailing that all aspects of the agreement were met.

The application was based on a collaborative effort with the Coalition to End Unconstitutional Tax Foreclosures who created the first draft. That document was then submitted to the Board of Review, Law Department and ACLU for review and comments. The document that you have attached to this packet is the final approved document prior to submission to this Honorable Body.

Please keep in mind that as you review and consider the 2019 guidelines, it is crucial to the overall process that this Honorable Body adopt the guidelines prior to December 1, 2018 so that the appropriate time will exist for printing, distribution and the creation of property homeowner access.

Since there is an ordinance being considered by this Honorable Body, certain changes may be required based of its outcome.

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

ORIGINAL



Property Assessment

Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0273
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www.detroitmi.gov

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 and adopted by City Council by resolution in accordance with MCL 211.7u.

The Board of Review remains 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 Office of the Assessor, 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 2019 Homeowners Property Tax Assistance Program Guidelines and Application in accordance with MCL 211.7u.



DOCUMENTS

- **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**
 - 2019 PROCESS FOR REVIEWING HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM APPLICATIONS
 - Re-designed and adjusted in a combined effort with the Board of Review, ACLU and Coalition to End Unconstitutional Tax Foreclosures. The purpose of the re-design was to give a more friendlier and easy to read look. In addition all of the language required by the settlement agreement was reviewed by all interested parties and approved prior to submission to this Honorable Body.
 - Section 1 - the language has not changed from the previous year.
 - Section 2 - the language has not changed from the previous year.
 - Section 3 - The language "*Homeowners may be granted a full (100%) or partial (50%) 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*" was changed for ease of understanding and to allow the City of Detroit ability to capture revenue directly from the State of Michigan. The intent is to allow for property tax collection when possible while still granting an exemption.
 - Section 3 - was changed for ease of understanding of the required documentation that needs to be submitted along with application.
 - Section 3 - the line "*The Board of Review retains the right to request additional information from the applicant*" was added.
 - Section 4 - the language was changed for ease of understanding.
 - Section 4 - the language was added "*If you have assets totaling more than \$12,000.00, explain your special circumstance and why your application should be approved despite your assets*" to convey the fact that the Board may deviate from the guidelines and still grant an exemption.
 - Section 5 - minor grammatical changes were made for ease of understanding.



- Section 5 – *“please return at least two weeks before the March, July or December meeting dates:” (along with the actual meeting dates)* was added. While a return by date cannot be placed on the petition or application, it is important to convey the urgency of returning the application as early as possible.
 - Section 5 – Assistance with the application, free notarization for the petition page and submission deadline have now all been added to the guidelines document
 - Grammatical corrections where necessary.
- PROGRAM PETITION
- The petition was redesigned to allow for needed information to be conveyed to the applicant in a more user friendly format.
 - The petition will also be integrated in the BS&A software used by the Office of the Assessor
 - 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 Office of the Assessor when petition is requested through that office.
 - Two options have been provided for notarization to help and/or assist our most fragile.
 - Return by date has been removed and language with the final date an application can be filed has been added.
 - 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. (Bulletin 16 of 2018 and Bulletin 6 of 2017)
 - Print/type that provides for an easier to read application.
 - Section A spells the required documents needed for proof of ownership and a location to list ALL owners of the subject property.
 - Section B provides direction and a location to list all household members, employment status and current monthly income along with required documentation needed.
 - Section B asks for marital status along with supporting documentation if needed.



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- The household income guidelines are placed on the application prior to so that the applicant is clear knowledge of the current guideline levels.
- A statement was included so that if the applicant's household income exceeds the guideline levels but an extraordinary circumstance exists they may write a statement to ask the board to deviate from the guidelines and grant the exemption in whole or in part.
- Section C lists the requirement for income for each household member and a section to list the income itself. Income is the basis in which the exemption may be granted or denied. Based upon what is placed in this section and the supporting documentation, the board may not be required to ask for any further documentation.
- Grammatical and association with other document corrections where necessary.
- Adjustments to the income guidelines where necessary as required both in accordance with MCL 211.7u and the DHHS federal poverty guidelines.
- Section D asks for Tax Credit and Rebates – the Board is required to ask as such credits or rebates are to be used in the payment of property taxes for the appropriate credit or rebate year.
- Section E provides for a signed statement that assets do not exceed the \$12,000 threshold or the completion of the required section should assets exceed the limit.
- Section E also provides a statement should assets exceed the threshold, you have the opportunity to provide a statement why the board should deviate from the guidelines and still grant the exemption.
- Section F – the applicant is able to list debt and expenses should the income exceed to poverty guidelines. This give the board opportunity to consider deviating based on additional information provided by applicant. Each application in this situation must be reviewed on a case-by-case basis to determine a homeowner's ability to meet their property tax obligation.
- A statement form is provided so that the applicant may explain and/or state why the application should be granted. This often will give the board additional information in understanding the circumstance that exist in the household that should be considered.
- A recapitulation section for the board members to make a determination based on the information provided by the applicant and make a final recommendation for the board's final disposition.
- Document check list is incorporated with the application. While it is not a required form to be returned with the application, ti give the applicant the ability to follow along when completing the application so that the applicant is aware of the required documentation that must be provided with the application.



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- 2019 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.
- OTHER
 - Throughout all documents, the new City of Detroit logo was added where necessary.
 - Documentation was vetted and reviewed by all necessary parties involved the terms of the settlement for compliance.

ADDITIONAL FORMS and STATEMENTS

- 2019 HPTAP Application Letter – (Document has been revised to meet the terms of the settlement agreement)
 - The application letter provides general information relative to the application and application process.
 - Provides information relative to when decisions of the board are released.
 - Provides information of homeowner responsibility relative to property taxes and any associated fees.
 - Provides information to other opportunities for managing property tax obligations.
- Michigan Treasury Form 4988 Poverty Exemption Affidavit.
 - This form was developed and implemented by the State of Michigan Department of Treasury in accordance 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 4988).
 - Form is utilized to confirm the filing status and/or information regarding a tax return.



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- Michigan STC Bulletin 16 of 2018 “Procedural Changes for the 2019 Assessment Year”
 - Each year the STC will release a bulletin specific to the Board of Review to list any changes to 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.
 - Reference is made in section B to see STC Bulletin 6 of 2017 for more information on poverty exemptions.

- Michigan STC Bulletin 6 of 2017 “Exemption of Principal Residence by Reason of Poverty”
 - This bulletin is noted in the Michigan STC Bulletin 16 of 2018
 - 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.
 - Purpose of this bulletin is to provide guidance regarding poverty exemptions.
 - Rescinds bulletins 5 of 1995, 7 of 2010 and 5 of 2012
 - Clarifies who may apply and real property status.
 - Clarification of local unit responsibilities.
 - Clarification of “Income” according to the U.S. Census Bureau
 - Clarification that the local unit policy must include an asset test. This is to determine the resources available that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed.
 - General taxpayer filing requirements.
 - Board of Review Responsibilities
 - Appeal Rights
 - Sample Resolution
 - Sample Application

- Michigan STC Bulletin 18 of 2018 “2019 Property Tax Appeal Procedures”
 - Contains statutory appeal procedures relative to real and personal property.
 - Contains certain information relative to the authority and limitations of the agencies acting on property tax matters.

- Federal Register / Volume 83 Number 12 / January 18, 2018 / Notices
 - Contains the published 2018 Department of Health and Human Services income guidelines relative to poverty.
 - In accordance with MCL 211.7u and the STC, the Board of Review must consider the income guidelines as base that it CANNOT fall below.



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- Board of Review Deviation Form
 - As required in accordance with Section MCL 211.7u this form provides the written statement that is provided to applicant when a decision by deviation is process by the Board of Review.
 - Two forms a generated;
 - One is provided to applicant
 - One remains in the applicants file
- Board of Review Denial Notice (Revised to meet the terms of the settlement agreement)
 - The Denial Notice was implemented to assist in providing clarity in the Board of Review decision making.
 - The Denial Notice provides a generally stated reason why a person may have been denied an exemption.
 - The Denial Notice clearly states the applicants appeal rights and contact information to the Michigan Tax Tribunal.
- MCL 211.7u
 - The portion of the generally property tax act which gives the Board of Review the ability to act on property tax exemptions by reason of poverty.
- Poverty Exemption Yearly Comparison
 - Historical information since 2005 of applications processed by the Board of Review.
 - Historical information since 2005 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 be 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 UCHC, 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 consideration, approval and adoption by resolution the 2019 Homeowner Property Tax Assistance Program.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Willie C. Donwell".

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

Cc; Mayor Mike Duggan
Council President Brenda Jones
Council Member Roy McCalister, Jr., Chair – Internal Operations Committee
Stephen Grady, Chief of Staff – Council President Brenda Jones
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 (OCFO)
Scott Vandemergel, Division Director - Wayne County Assessment and Equalization
Alvin Horhn, Assessor/Deputy CFO – Office of the Assessor-(OCFO)
Charles Erickson – Assessor / Office of the Assessor (OFCO)
Perry Yun, Law Department
Kevin Richard, Law Department



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Attachments;

- 2019 HPTAP Resolution
- 2019 Process for Reviewing HPTAP Applications
- 2019 Exemption Petition
- 2019 Exemption Application
- 2019 Tax Exemption Application Affidavit
- 2019 HPTAP Application Letter
- Michigan Department of Treasury Form 4988
- Internal Revenue Service Form 4506-T
- STC Bulletin 16 of 2018 Procedural Changes for the 2019 Assessment Year
- STC Bulletin 6 of 2017 Exemption of Principal Residence by Reason of Poverty
- STC Bulletin 18 of 2018 Property Tax Appeal Procedures
- Federal Register Vol. 83 No. 12 – U.S. DHHS 2018 Poverty Guidelines
- MCL 211.7u
- Poverty Exemption Yearly Comparison
- Board of Review Deviation Form
- Board of Review Denial Statement

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 2019 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 2019 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 2019 Homeowners Property Tax Assistance Program application, policies, procedures and guidelines are hereby adopted and approved.

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Detroit Citizens Board of Review

2019 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, 2018.
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%) or partial (50%) 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 2019 for 2018 (filed in 2018 for 2017 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 (2018) 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 member above the age of 18
 - 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 2019 petitions. **See table below:**

Number in Household	Maximum Income for Full (100%) Exemption	Maximum Income for Partial (50%) Exemption
1	\$17,360.00	\$19,860.00
2	\$20,650.00	\$23,150.00
3	\$22,800.00	\$25,300.00
4	\$26,300.00	\$28,800.00
5	\$29,420.00	\$31,920.00
6	\$33,740.00	\$36,240.00
7	\$38,060.00	\$40,560.00
8	\$42,320.00	\$44,880.00

Add \$4,320.00 to the income limit for each household member above eight for a partial exemption and add \$1,500.00 to the proportioned full exemption for a full exemption.

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.



Detroit Citizens Board of Review

2019 Process for Reviewing Homeowners Property Tax Assistance Program (HPTAP) Applications

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 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 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 1st, 2019
July BOR meeting date: July 16th, 2019
December BOR meeting date: December 10th, 2019.

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 124
Detroit, Michigan 48226
313-628-0722

Applications must be submitted by December 9, 2019 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


Geraldine Chatman, Vice Chair - At-Large



Glenda McPherson, Member - At-Large


Leatha Larde, Member - District 1


Mary Brazelton, Member - District 2


Dianne Allen, Member - District 3


Maria Muhammad, Member - District 5


Rocio Ocampo, Member - District 6


Lewis Moore, Member - District 7


Willie C. Danwell, Chair - District 4



Petition to City of Detroit Board of Review

NEW RENEWAL DISTRICT #: _____ PETITION #: _____ TAX YEAR 2019

TO BE COMPLETED BY OWNER (PLEASE FILE AS SOON AS POSSIBLE)

Petition and application must be submitted to the Office of the Assessor – CAYMC Suite 804 Detroit, MI 48226

PETITIONER (Homestead Owner Information / Subject Property Address)

Full Name:			Organization that assisted with application (if any):
Street Address:			
DETROIT	MICHIGAN	ZIP:	Application Returned:
Phone Number:			
Alt. Phone Number:			

Alternative Contact (OPTIONAL) – To contact in the event we cannot reach you.

Full Name:	Relationship:
Address:	Phone Number:

Please complete the following affidavit AND either (1) sign in front of a notary, or (2) complete the section of this form declaring your hardship.

Important: Petition and application must be filed by December 9, 2019. 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.

I, _____, say under penalty of perjury that the statements made in this application are true and that I/we have no money, income or assets other than that mentioned here, and 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 balance 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.

Applicant Signature: _____ Date: _____

Option 1: Notarization – Free notary service for this page is available at: Board of Review - CAYMC Suite 124

The foregoing has been subscribed and sworn before me this _____ Day of _____, 2019

Notary Public: _____ My commission expires: _____

Option 2: Signature without notary – For applicants with hardship that makes notarization difficult.

I, _____, say under penalty of perjury that I have hardship making it difficult to sign this document in front of a notary due to one or more of the following: (1) my advanced age, (2) my limited physical mobility, and/or (3) my role as a caretaker for a dependent, a person of advanced age, or a person with limited physical mobility.

Applicant Signature: _____ Date: _____

TO BE COMPLETED BY BOARD OF REVIEW

Legal Description – long legal may be truncated:

Property Address:

Year 2019	Parcel:	Assessed Value	Taxable Value	Current Homestead %
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Board Disposition: Committee # _____ Poverty Exemption GRANTED _____ % Poverty Exemption DENIED: _____

Committee Member Signature and Date

Committee Member Signature and Date

Committee Member Signature and Date

2019 HPTAP APPLICATION

Please complete each section and include all required documentation listed within the application.

Assistance is available at the Board of Review when you submit the application.

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

Applications not considered at the December Board of Review meeting cannot be considered for the current year.

A. OWNERSHIP

Who owns this property?

Provide a copy of proof of ownership (such as a deed, land contract, court order etc.). Any form of ownership recorded with the Wayne County Register of Deeds will be accepted.

List the names of all owners as they appear on the proof of ownership, even if they do not live at this address. If an owner does not live at the property, list their name and say that they do not live there. Please explain why they do not live there on Page 5.

Owner Name(s):

B. FAMILY/HOUSEHOLD COMPOSITION

Who lives at this property?

List the name, age, employment status, and current monthly income for **ALL** people who live in the household.

- For adults age 18 and over, provide a copy of any valid government-issued identification that includes the resident's picture and address. This may be a Driver's License, State ID, Consulate ID, Student ID, Military ID, Tribal identification card, etc.
- For minors under 18, provide proof that the dependent lives at the property. This may be a copy of a recent report card, transcript, or other document that includes address. Documents from FIA, MDHHS, WIC, Friend of the Court, and others qualify. If the minor is included on a tax return that is filed with this application, no other proof is required.

Household members:

	First Name	Last Name	Age	Employed?		Current Monthly Income
				Yes	No	
1						
2						
3						
4						
5						
6						
7						
8						

If needed, list additional household members on a separate sheet of paper.

Current Marital Status (choose only one):

Single		Married		Divorced		Separated		Widowed	
--------	--	---------	--	----------	--	-----------	--	---------	--

If you are divorced or legally separated, provide a divorce judgment, order of separation or order of desertion. If proof of this documentation is not available, indicate that the spouse no longer lives at the property along with the present location if possible in a written statement on page 5.

2018 Annual Household Income – The Detroit Board of Review has established the following maximum eligible income as guidelines for reviewing **2019** petitions:

Household Size	1	2	3	4	5	6	7	8
Full Exemption	\$17,360	\$20,650	\$22,800	\$26,300	\$29,420	\$33,740	\$38,060	\$42,380
Partial Exemption	\$19,860	\$23,150	\$25,300	\$28,800	\$31,920	\$36,420	\$40,560	\$44,880

Add \$4,320.00 to the income limit for each household member above eight for a partial exemption and add \$1,500.00 to the proportioned full exemption for a full exemption.

If the taxpayer shows extraordinary circumstances that are substantial and compelling, the Board of Review may deviate from the above guidelines and grant a full or partial exemption.

- If your household income is above the stated guidelines, please list any relevant debts in section F, provide documentation and explain your circumstances and why your application should be approved despite your income on Page 5.

C. LAST YEAR'S HOUSEHOLD INCOME (2018)

How much income did the household have in 2018?

Enter the source and amount of 2018 monthly and annual income for each member of the household **in Chart 1**.

- For all adults in the home who filed income tax returns in 2019 for 2018 (2018 for 2017 will be accepted):
 - Provide a copy of **FULL** Federal and/or State income tax returns filed in 2019 for 2018 (filed in 2018 for 2017 will be accepted), including any Homestead Property Tax Credit and Home Heating Credit returns.
- For all adults in the home who are not required to file income tax returns in 2018 or 2019:
 - Provide documentation for all sources of income with your application (this includes minor children).
 - Appropriate documentation is listed with each income source.
 - If you do not have one or more of these documents, explain what you are missing and why on Page 5.
 - Complete the IRS Form 4506-T (form is included in this packet)
 - Complete the Poverty Exemption Affidavit (4988) (form is included in this packet)
- If needed, list income for additional household members on a separate sheet of paper.

Chart 1: Source and amount of 2018 income for each household member.

Property Owner:			Household Member:		
Income Source	2018 Monthly	2018 Total	Income Source	2018 Monthly	2018 Total
Wages (W-2 or paystub)			Wages (W-2 or paystub)		
Unemployment Comp (1099-G)			Unemployment Comp (1099-G)		
Pension (W-2 or 1099R)			Pension (W-2 or 1099R)		
Social Security-SSI/SSA/SSD (letter or 1099)			Social Security-SSI/SSA/SSD (letter or 1099)		
Bridge Card (Award letter)			Bridge Card (Award letter)		
FIA/DHS (Award Letter)			FIA/DHS (Award Letter)		
VA Benefits (Award letter)			VA Benefits (Award letter)		
Disability (1099)			Disability (1099)		
Child/Spousal Support (Judgment/award letter)			Child/Spousal Support (Judgment/award letter)		
Family/friends support (signed statement)			Family/friends support (signed statement)		
Self-Employment (Checks, Receipts, or signed statement)			Self-Employment (Checks, Receipts, or signed statement)		
Rental Income (Checks/receipts)			Rental Income (Checks/receipts)		
Dividends			Dividends		
Other			Other		
K-12, College, University Scholarships/Grants					

D. TAX CREDITS AND REBATES

If applicable, list and provide documentation for all tax credits and rebates received in 2018 or 2019. If a tax return is included in this application, this section is not required.

Property Tax Credit:	Other Credits:
Home Heating Credit:	

E. ASSETS

Absent of special circumstances, total household assets must be less than \$12,000. If you have assets totaling more than \$12,000, do not sign the statement below. Instead, explain your circumstances and why your application should be approved despite your assets on Page 5.

By signing below, you are affirming you have less than \$12,000 in assets, including savings/checking account balances; stocks; retirement accounts; bonds; additional properties not the subject of this application; and/or vehicles. Your signature here is subject to the penalties of misrepresentation found in MCL 211.120(4). If you have more than \$12,000 in assets, do not sign and list assets below:

Applicant Signature: _____

Checking / Savings Balance:	Stocks / Bonds / 401K / IRA / Annuity:
Address of other property #1:	Value:
Address of other property #2:	Value:
Vehicle Make & Year:	Payment: Balance:
Vehicle Make & Year:	Payment: Balance:
Other Assets:	Value:

F. DEBTS AND EXPENSES

If your household income falls below the income guidelines presented on Page 3 of this application, you do not need to list your debts and expenses.

If your income is above the guidelines on Page 3 of this application, list your debts and provide copies of any current bills/debts so that the Board can assess your ability to pay. You should also provide more detail about your need for assistance on Page 5.

Creditor	Monthly	Balance Due	Creditor	Monthly	Balance Due
DTE			Back Property Taxes		
Water			Back Income Taxes		
Mortgage/Land Contract			Child/Spousal Support		
Home Insurance			Car Insurance		
Telephone/Cell			Education/School		
Cable/Internet			Loans		
Medical Insurance			Credit Card Debt		
Medical Bills			Support to Friends/Family		
Prescriptions(s)			Other		

2019 HPTAP STATEMENT FORM

If you would like to include additional information about your application or current circumstances, please do so here:
If needed use additional paper to complete your statement.

NAME: _____ **DATE:** _____

SIGNATURE: _____

HH Size	Full Exemption	Partial Exemption	BOARD OF REVIEW USE ONLY	Age:
1	\$17,360	\$19,860		Number of Owners:
2	\$20,650	\$23,150		Total Household Members:
3	\$22,800	\$25,300		Monthly Expenses (if applicable)
4	\$26,300	\$28,800		
5	\$29,420	\$31,920		
6	\$33,740	\$36,240		
7	\$38,060	\$40,560		Total Household Income:
8	\$42,320	\$44,880		

DOCUMENTATION CHECKLIST

This form is intended to assist you in completing your application. It is NOT a required form. You are encouraged to apply two weeks in advance of the March, July and December Board of Review meetings.

Section A. OWNERSHIP

- Copy of recorded proof of ownership (deed, land contract, court order, etc.).

Section B. FAMILY/HOUSEHOLD COMPOSITION

For adults age 18 and over:

- Copy of identification (any government-issued ID that includes picture and home address, such as a Driver's License, State ID, Consulate ID, Student ID, etc.)

For minors under 18:

- Proof that dependent lives at address (Copy of a recent report card, transcript, or other document that includes address, such as those from FIA, MDHHS, WIC, Friend of the Court, etc.).

Section C. LAST YEAR'S HOUSEHOLD INCOME (2018)

For all adults in the home who filed income tax returns:

- Copy of FULL Federal and/or State income tax returns filed in 2019 for 2018 (filed in 2018 for 2017 will be accepted), including all schedules and any Homestead Property Tax Credit and Home Heating Credit returns.

For all adults in the home who are not required to file income tax returns in 2018 or 2019:

- IRS Form 4506-T (included within this packet)
- Poverty Exemption Affidavit (4988) (included within this packet)

Copies of all applicable income sources in 2018 for all household members including minor children:

- | | |
|---|---|
| <input type="checkbox"/> Wages (W-2 or paystub) | <input type="checkbox"/> VA Benefits (Award letter) |
| <input type="checkbox"/> Unemployment Comp (1099-G) | <input type="checkbox"/> Disability (1099) |
| <input type="checkbox"/> Pension (W-2 or 1099R) | <input type="checkbox"/> Child /Spousal Support (Judgment/award letter) |
| <input type="checkbox"/> SSI/SSA/SSD (letter or 1099) | <input type="checkbox"/> Support from Family/Friends (signed statement) |
| <input type="checkbox"/> Bridge Card (Award letter) | <input type="checkbox"/> Self-Employment (Checks/Receipts/signed statement) |
| <input type="checkbox"/> FIA/DHS (Award Letter) | <input type="checkbox"/> Rental Income (Checks or receipts) |
| <input type="checkbox"/> Dividends | <input type="checkbox"/> Other |

Section D. TAX CREDITS AND REBATES

For all adults in the home who are not required to file income tax returns in 2018 or 2019, but applied for and received tax credits and rebates in 2018 or 2019:

- Documentation for all tax credits and rebates received in 2018 or 2019, including any Homestead Property Tax Credit and Home Heating Credit returns.

Section E. ASSETS – no documentation required if under \$12,000.

Section F. DEBTS AND EXPENSES

For households whose income does not fall below guidelines on Page 3:

- Copies of all relevant household debts

Important: incomplete applications may not be considered.

In order for your application to be considered, additional information may be requested by the Board of Review. If contacted, please submit this information in the time frame requested by the Board of Review.

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.



Property Assessment Board of Review

FOR OFFICE USE ONLY

HPTAP2019PNK

CITY OF DETROIT

2019 Homeowners Property Tax Assistance Program 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

HPTAP2019PNK

CITY OF DETROIT – BOARD OF REVIEW
Coleman A. Young Municipal Center
Two Woodward Avenue, suite 804
Detroit, Michigan, 48226
Office: 313-628-0723

DOCUMENTATION REQUIRED FOR THE
2019 HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM
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) 2019 TAX EXEMPTION APPLICATION AFFIDAVIT: (DO NOT SUBMIT A PHOTOCOPY OF THIS AFFIDAVIT) Completed original 2019 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.



Property Assessment
Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 124
Detroit, Michigan 48226

Phone: 313-628-0722
Fax: 313-224-4576
www.detroitmi.gov

Homeowners Property Tax Assistance Program (HPTAP)

Assistance with your application and free notarization for your petition is available at the Board of Review office listed above

Important information about HPTAP:

- HPTAP is provided in accordance with MCL 211.7u of the General Property Tax Act.
- You must own and occupy the property as your principal residence.
- You must apply each year for the HPTAP to be considered for an exemption.
- You must complete the entire application and provide ALL required documentation. Failure to do so will delay the consideration of your application.
- Applications are available at the Office of the Assessor in the Coleman A. Young Municipal Center or online at www.detroitmi.gov/How-Do-I/Property-Assessment-Documents.

The Board of Review (BOR) releases decisions only three (3) times per year (after):

March BOR meeting date: April 1st, 2019

July BOR meeting date: July 16th, 2019

December BOR meeting date: December 10th, 2019

- You are encouraged to apply at least two weeks before the March, July or December Board of Review. Applications that are submitted after December 9th, 2019 will not be considered.
- The Board of Review (BOR) will review your application and decide if an exemption will be granted. If more information or follow-up is needed, the BOR may contact you by phone or by mail.
- You will be mailed a decision letter within ten (10) business days after the close of the BOR in which your application was decided on.
- If you are granted an exemption at the March BOR, you will receive a lowered tax bill for that year.
- If you are granted an exemption at either the July or December BOR, you will receive a full property tax bill in July. An adjusted tax bill will be mailed after the July or December BOR. If you pay your tax bill and are then granted an exemption, you will be mailed a refund for the excess payment.
- If you are not granted an exemption, you will receive an explanation in your decision letter. This will include the process and timeline for appealing this decision if you choose to do so.

What you should know about your property tax obligation:

- If you are granted an exemption, it will only lower the current year's property taxes.
- Make sure you apply again every year to lower future years' taxes.
- You must pay the solid waste fee (trash pick-up), even if you are granted an exemption.
- If you owe property taxes for past years, contact the Wayne County Treasurer by phone at (313) 224-5990 or online at <https://pta.waynecounty.com/>. Free tax counseling is available at the United Community Housing Coalition, 9am-12pm Monday, Wednesday and Friday (2727 2nd Ave. Suite 313).

The following additional programs are available to reduce your taxes:

- Assessment Appeal (You must appeal during February 1st – 15th)
- Homestead Property Tax Credit (Michigan Treasury Form 1040CR)
- Interest Reduced Stipulated Payment Agreement (Wayne County Treasurer)
- Step Forward Michigan (www.stepforwardmichigan.org/)
- Solid Waste Reduction – 65 and older with total household income of \$40,000 or less (Detroit Office of the Treasury)

**Sincerely,
Detroit Board of Review**

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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

OMB No. 1545-1872

- ▶ 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.

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 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.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5a 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. SUITE 124 - DETROIT, MICHIGAN 48226	
5b Customer file number (if applicable) (see instructions)	

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 / 2018	12 / 31 / 2017	12 / 31 / 2016	/ /
----------------	----------------	----------------	-----

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:** This form must be received by IRS 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

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

What's New. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript. **Note:** If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 855-800-8105
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 855-821-0094

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 855-800-8015

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 5b. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will be blank on the transcript.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) If the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 12 min.; and Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service Tax Forms
and Publications Division 1111
Constitution Ave. NW, IR-6526 Washington, DC 20224
Do not send the form to this address. Instead, see *Where to file* on this page.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

Bulletin 16 of 2018
October 22, 2018
Changes for 2019

TO: Assessing Officers and County Equalization Directors
FROM: State Tax Commission
SUBJECT: Procedural Changes for the 2019 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes or procedural changes for the 2019 assessment year.

A. Inflation Rate Used in the 2019 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2019 Capped Value Formula is 1.024.

The 2019 Capped Value Formula is as follows:

$$\text{2019 CAPPED VALUE} = (\text{2018 Taxable Value} - \text{LOSSES}) \times 1.024 + \text{ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.024 is lower than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2019

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 \$20,780 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 \$20,780. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2019 assessments:

Size of Family Unit	Poverty Guidelines
1	\$12,140
2	\$16,460
3	\$20,780
4	\$25,100
5	\$29,420
6	\$33,740
7	\$38,060
8	\$42,380
For each additional person	\$4,320

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 6 of 2017 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 2019 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.

Property Statement for Communication Towers (Form 3594) is to be used 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.

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 (Form 632 (L-4175)). If so, the assessor would only need to send Form 3594 if more detailed information regarding costs is needed. The assessor IS NOT REQUIRED TO SEND 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
2019 ASSESSMENTS OF FREESTANDING COMMUNICATIONS TOWERS**

YEAR OF CONSTRUCTION	MULTIPLIER	YEAR OF CONSTRUCTION	MULTIPLIER
2018	0.97	1998	0.89
2017	0.96	1997	0.87
2016	0.92	1996	0.88
2015	0.91	1995	0.87
2014	0.88	1994	0.87
2013	0.87	1993	0.87
2012	0.87	1992	0.86
2011	0.85	1991	0.85
2010	0.82	1990	0.81
2009	0.81	1989	0.80
2008	0.82	1988	0.84
2007	0.83	1987	0.82
2006	0.84	1986	0.80
2005	0.87	1985	0.76
2004	0.93	1984	0.79
2003	0.91	1983	0.81
2002	0.92	1982	0.85
2001	0.89	1981	0.90
2000	0.90	1980	0.99
1999	0.88	1979 and prior	1.09

D. Sales Studies

Equalization study dates are as follows for 2019 equalization:

Two Year Study: April 1, two years prior through March 31, current year

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

For 2018 studies for 2019 equalization the dates are as follows:

Two Year Study: April 1, 2016 through March 31, 2018

Single Year Study: October 1, 2017 through September 30, 2018

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* March 31, 2018 and September 30, 2018 should still be considered and included when submitting evidence in a Tax Tribunal appeal involving the 2019 tax year:

E. 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.

F. Updated Assessors Manual

The State Tax Commission at their February 14, 2017 adopted the new Assessors Manuals and approved their required use for the 2019 year. While the printed manual did not change from prior versions of the manual, the way CAMA software providers obtain the updated costs in the manual did change. This has caused some confusion regarding some items in the manual including the County Multiplier. The State Tax Commission will continue to annually receive from Marshall Swift and annually approve County Multipliers. Because of the electronic connection to the manual, those multipliers are included in the costs the CAMA providers electronically retrieve. Therefore, assessors will no longer be required to add a separate County Multiplier.

Staff continue to work with Marshall Swift and CAMA software providers on issues related to tracking of costs between the printed and electronic manual. Updates will be provided via listserv once a final solution is reached.

G. Updated Recommended Classification Codes

At the February 13, 2018 State Tax Commission meeting, the Commission adopted CAMA Data Standards, which included updated property classification codes. As a result of the Commission's prior action, the State Tax Commission at their meeting on April 9, 2018 rescinded the State Tax Commission Recommended Classification Codes adopted on April 21, 2011 and approved for use by assessors revised Recommended Classification Codes. The updated State Tax Commission Recommended Classification Codes are available online at www.michigan.gov/statetaxcommission.

H. Tax Tribunal Small Claims Division Hearings

Assessors should carefully read all notices, orders and other correspondence sent by the Tax Tribunal. Assessors should pay special attention to the Notice of Hearing and ensure they are available at the date and time of the scheduled hearing. It is important to appear at the hearing and to timely file with the Tax Tribunal and serve a copy to the taxpayer of all evidence and documentation you wish to be considered at the hearing.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to

include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated. More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtrib.

I. Changes to Personal Property Tax

On May 3, 2018 Governor Snyder signed in law P.A. 132 of 2018. This act made changes to the Small Business Taxpayer Exemption (MCL 211.9o), specifically changing the filing requirements to provide that eligible taxpayers do not have to annually file to receive the exemption. Taxpayers who filed for the exemption in prior years still must file Form 5076, *Small Business Property Tax Exemption Claim Under MCL 211.9o*, in 2019 to claim the exemption. Once granted, the assessor will then continue to exempt the personal property until the taxpayer files a rescission indicating they no longer qualify for the exemption. Assessors can implement an audit program to determine if taxpayers still qualify for the exemption.

As a reminder, Public Acts 261-264 of 2017 were signed into law on December 28, 2017. These Acts made several changes that affect both the Small Business Taxpayer Exemption and the Eligible Manufacturing Personal Property Exemption (EMPP).

P.A. 261 of 2017 changes the deadline for filing the Small Business Taxpayer Exemption to February 20 and changed Form 5076 from an Affidavit to a Statement. This allows the assessor to accept either a facsimile or electronic signature on Form 5076. Form 5076 has been updated to reflect these statutory changes.

P.A. 261-264 of 2017 also changed the statute to allow assessors to accept a postmark by February 20 for Form 5278 to claim the EMPP exemption. Form 5278 and Form 632 (Personal Property Statement) have been updated to reflect these statutory changes.

Finally, P.A. 261-264 of 2017 changed the appeal procedure for both the Small Business Taxpayer Exemption and the EMPP exemption. Taxpayers who miss the filing deadline for either exemption may file a late application directly with the March Board of Review. The March Board of Review should grant the exemption as long as the taxpayer otherwise qualifies for the exemption. Both the Assessors Guide to the Small Business Taxpayer Exemption and the Assessors Guide to EMPP and ESA have been updated to reflect these statutory changes.

The updated Guide to the Small Business Taxpayer Exemption and Assessors Guide to EMPP and ESA are available online at www.michigan.gov/propertytaxexemptions.

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. Additional questions should be sent via email to ESAQuestions@michigan.gov.

J. Principal Residence Exemption

Public Act 133 of 2018 was signed into law on May 3, 2018. The Act amended the General Property Tax Act to remove a requirement that a property must be unoccupied in order for an individual who resides in a nursing home or assisted living facility to continue to claim a principal residence exemption (PRE) on the property. It also allows the exemption to continue for a situation in which the individual is residing in “any other location,” as long as the individual is residing there solely for purposes of convalescence. Convalescence is a state of recovering from a disease, operation, or injury. A convalescent is a person in that state. A convalescent may choose to be cared for at home or a relative’s home rather than in a nursing home or assisted living center. For example, a person who has just had a stroke and who is recovering and rehabilitating at a relative’s home is an example of a convalescent.

More information can be found on the PRE website at www.michigan.gov/PRE. Treasury staff is available to assist and answer questions regarding this Act or other PRE-related questions. The following are key contacts:

- PRE Unit Phone Number: (517) 373-1950
- PRE Program E-mail Address: PTE-Section@michigan.gov

K. Omitted or Incorrectly Reported Property (MCL 211.154)

The State Tax Commission at their meeting on November 28, 2017 approved revised Omitted or Incorrectly Reported Property MCL 211.154 Forms. The prior form versions will no longer be accepted. Please be advised if the old forms are submitted, they will be returned and will need to be resubmitted.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms are available online at www.michigan.gov/154petitions.

L. Residential Solar Panels

The State Tax Commission at their meeting on February 13, 2018 rescinded their prior guidance on the treatment of solar panels on residential real properties and determined that solar panels on a parcel classified as residential real property shall be assessed as a component of the real property. Assessors are advised to review and utilize the New Assessors Manual to cost residential solar panels as a component of the residential real property improvements. This determination is limited to solar panels on real property classified under MCL 211.34c as residential real property only. The staff memorandum to the State Tax Commission is available online at www.michigan.gov/statetaxcommission.

M. Authority of July and December Boards of Review

The State Tax Commission has become aware of a significant number of instances where Boards of Review are acting outside their statutory authorities. MCL 211.53b specifies: The board of review meeting in July and December shall meet only for the purpose described in subsection (1) (Qualified Errors) and to hear appeals provided for in sections 7u (Poverty Exemption), 7cc (Principal Residence Exemption), 7ee (Qualified Agricultural Exemption), 7jj (Qualified Forest Exemption), and 9o (Small Business Taxpayer Exemption). Assessors should carefully review the Board of Review FAQ on the Commission’s website to ensure their Boards of Review are acting within their statutory authorities.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

Bulletin 6 of 2017
June 6, 2017
Poverty Exemption

TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Exemption of Principal Residence by Reason of Poverty

Bulletin 5 of 1995, Bulletin 7 of 2010 and Bulletin 5 of 2012 are rescinded.

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. Principal residence is defined in MCL 211.7dd as a principal residence or qualified agricultural property. MCL 211.7u(1) states that this section does not apply to property of a corporation. Even if a corporation or a limited liability company meets the definition of a principal residence or a qualified agricultural property, it is not be eligible to receive a poverty exemption.

Local Unit Responsibilities:

MCL 211.7u requires local units to annually adopt a policy, including an asset test, used to approve or deny poverty exemptions.

First, local units must annually adopt guidelines which specify the total household income which will be used to approve or deny poverty exemptions. Statute requires that the income levels shall not be set lower than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services and published by the State Tax Commission in their annual Procedural Changes Bulletin.

According to the U.S Census Bureau, "income" includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments

- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

Second, the local unit policy must include an asset test. The purpose of an asset test is to determine the resources available: cash, fixed assets or other property that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. The local unit should require that claimants provide a list of all assets when applying for a poverty exemption. Following is a list of assets that may be included in the annual guidelines.

- 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 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 as Medicare, Medicaid, food stamps and school lunches

The Michigan Tax Tribunal in *Robert Taylor v Sherman Twp.*, Docket No. 236230 ruled that the asset test does not include the value of the principal residence. Additionally, the Michigan Court of Appeals in *Ferrero v Township of Walton*, No. 302221, ruled that the homestead property tax credit is not to be considered income for poverty exemption purposes.

The local unit policy may provide for an applicant to own possessions in addition to the principal residence and still receive a poverty exemption. Examples may include, but are not limited to:

- 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) (a maximum amount should be specified)

Third, MCL 211.7u(1) allows for partial poverty exemptions to be granted. A partial poverty exemption is an exemption of a percentage of the taxable value of the principal residence rather than the entire taxable value. The local unit can limit poverty exemptions to partial exemptions or to minimum or maximum exemption of their choosing. The State Tax Commission recommends that local governing bodies include within their annual guidelines, language and criteria for granting partial exemptions and/or minimum or maximum exemptions.

Finally, the State Tax Commission recommends that local units develop an application to be used by claimants and a written policy that details the process. To assist local governing bodies, the State Tax Commission has developed a sample application and resolution. See attached.

Taxpayer Filing Requirements:

In order to receive a poverty exemption, a taxpayer must annually file a completed application form and all required additional documentation, with the supervisor, assessor, or the Board of Review where the property is located. The application form may be obtained from the local unit where the property is located and may be submitted on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

To ensure an application is received in time to be heard by a Board of Review, the State Tax Commission recommends the claimant contact the local governing unit directly to verify deadline dates for submission of an application.

In addition to annually filing the application, in order to be eligible for the poverty exemption, a taxpayer must do all of the following:

1. Own and occupy the principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons residing in the principal residence (disclosure of the income of an owner who is not residing in the principal residence is not required). An alternative 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 or immediately preceding year. (See Form 4988, *Poverty Exemption Affidavit*)
3. Produce a valid driver's license, or other form of identification, if requested by the supervisor, assessor or Board of Review.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested by the supervisor, assessor or Board of Review.
5. Meet the federal poverty income guidelines determined annually by the U.S. Department of Health and Human Services OR meet allowable alternative income guidelines adopted by the local governing body.
6. Meet the asset level test adopted by the local governing body.
7. Meet additional tests reasonably adopted by the local governing body.

Board of Review Responsibilities:

MCL 211.7u(1) indicates: 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 is eligible for exemption in whole or part from taxation under this act.

The State Tax Commission has determined that the supervisor shall make a recommendation regarding the claimant's petition and the Board of Review shall consider, review and then approve or deny the exemption request.

Additionally, MCL 211.7u(5) states, in part: The Board of Review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section.

When reviewing an application, the Board of Review should consider all information available to them at that time. They should consider all documentation originally submitted by the taxpayer and any additional relevant information that is available to the Board of Review.

The Board of Review can deviate from the adopted policy and guidelines of the local unit 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 adopted 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 taxpayer.

Appeal Rights:

A property owner or assessor may appeal a decision of the March Board of Review by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A property owner or assessor may appeal a decision of the July or December Board of Review by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's denial of the poverty exemption.

An application for poverty exemption, for a specific principal residence, may only be acted upon by the Board of Review once a year. If an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year. The taxpayer must file an appeal of the March Board of Review determination to the Michigan Tax Tribunal. Similarly, if an application is denied at the July Board of Review, the December Board cannot rehear that application, the taxpayer must file an appeal to the Michigan Tax Tribunal.

A person who files a claim for poverty exemption is not prohibited from also appealing the assessment on the same property in the same year.

SAMPLE GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the City Council (Township Board); and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City/Township of _____, _____ County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, 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 or a signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the (insert year) federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions

Size of Family Unit	2017 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

NOW, THEREFORE, BE IT HEREBY RESOLVED that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these reasons are communicated in writing to the claimant.

The foregoing resolution offered by City Council Member/Township Board Member _____ and supported by City Council Member/Township Board Member _____.

Upon roll call vote, the following voted:

“Aye”: _____

“Nay”: _____

The City/Township Clerk declared the resolution _____.

XXX, Clerk

Date

SAMPLE POVERTY EXEMPTION APPLICATION

I, _____, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

In order to be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

REAL ESTATE INFORMATION: List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Code Number:	Name of Mortgage Company:	
Unpaid Balance Owed on Principal Residence:	Monthly Payment:	Length of Time at This Residence:
Property Description:		

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any member residing in the household owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below:		Amount of Income Earned from Other Property:	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:	Name of Contact Person:
Address of Employer:	Employer Phone Number:

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

Source of Income	Monthly or Annual Income (indicate which)

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

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

LIFE INSURANCE: List all policies held by all household members.

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

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

Make	Year	Monthly Payment	Balance Owed

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

PERSONAL DEBT: All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

MONTHLY EXPENSE INFORMATION: The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating:	Electric:	Water:
Phone:	Cable:	Food:
Clothing:	Health Insurance:	Garbage:
Daycare:	Car Expense (gas, repair, etc):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

Bulletin No. 18 of 2018
October 22, 2018

2019 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2019 Assessed Value and/or Tentative Taxable Value	March 2019*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2019 Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2019 Residential, Timber-Cutover or Agricultural Class by Petition
2019 Poverty Exemptions Under MCL 211.7u	March 2019* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2019 by Petition
	July or Dec 2019*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2019 Assessment Classification	March 2019*	NO REVIEW AUTHORITY	June 30, 2019	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2019*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2019	March 2019*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2019 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2019	July or Dec. 2019 for 2019 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2018 and/or 2019 Tax Roll	July or Dec. 2019 for 2018 and/or 2019 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2016, 2017, 2018, 2019	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2016, 2017, 2018 and/or 2019 Tax Roll	July or Dec. 2019*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury by Petition

*Contact your local unit of government for the dates of the Board of Review

Confidential Submissions—To submit an application with confidential information that you do not wish to be made publicly available, submit your application only as a written/paper submission. You should submit two copies total. One copy will include the information you claim to be confidential with a heading or cover note that states “THIS DOCUMENT CONTAINS CONFIDENTIAL INFORMATION.” The Agency will review this copy, including the claimed confidential information, in its consideration of your application. The second copy, which will have the claimed confidential information redacted/blacked out, will be available for public viewing and posted on <https://www.regulations.gov>. Submit both copies to the Dockets Management Staff. If you do not wish your name and contact information to be made publicly available, you can provide this information on the cover sheet and not in the body of your application and you must identify this information as “confidential.” Any information marked as “confidential” will not be disclosed except in accordance with 21 CFR 10.20 and other applicable disclosure law. For more information about FDA’s posting of comments to public dockets, see 80 FR 56469, September 18, 2015, or access the information at: <https://www.gpo.gov/fdsys/pkg/FR-2015-09-18/pdf/2015-23389.pdf>.

Docket: For access to the docket, go to <https://www.regulations.gov> and insert the docket number, found in brackets in the heading of this document, into the “Search” box and follow the prompts and/or go to the Dockets Management Staff, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852 between 9 a.m. and 4 p.m., Monday through Friday. Publicly available submissions may be seen in the docket.

FOR FURTHER INFORMATION CONTACT: Julie Finegan, Office of Scientific Integrity, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 1, Rm. 4218, Silver Spring, MD 20993, 301-796-8618.

SUPPLEMENTARY INFORMATION:

I. Background

On June 24, 2013, the U. S. District Court for the Eastern District of Tennessee entered a criminal judgment against William Ralph Kincaid pursuant to his guilty plea. Kincaid pled guilty to a felony under the FD&C Act, namely receiving in interstate commerce a misbranded drug with intent to defraud or mislead, in violation of sections 301(c) and 303(a)(2) of the FD&C Act (21 U.S.C. 331(c) and 333(a)(2)) and 18 U.S.C. 2. The basis for this conviction

was Kincaid’s admission that he obtained drugs from Quality Specialty Products (QSP), a foreign company, for use at East Tennessee Hematology-Oncology Associates, P.C. (McLeod Cancer). These drugs were not FDA approved and were misbranded in that they lacked adequate directions for use and were manufactured in an establishment that was not registered with FDA and that did not list with FDA the drug products it manufactured. From approximately September 2007 to early 2008 and from August 2009 to February 2012, McLeod Cancer purchased more than \$2 million in misbranded unapproved drugs for use at McLeod Cancer. Additionally, Kincaid and McLeod Cancer billed Medicare, TennCare, and other government health benefit programs approximately \$2.5 million for these unapproved drugs.

Kincaid is subject to debarment based on a finding, under section 306(a)(2) of the FD&C Act (21 U.S.C. 335a(a)(2)), that he was convicted of a felony under Federal law for conduct relating to the regulation of a drug product under the FD&C Act. By the letter dated May 20, 2015, FDA notified Kincaid of a proposal to permanently debar him from providing services in any capacity to a person having an approved or pending drug product application. The proposal also offered Kincaid an opportunity to request a hearing, providing him 30 days from the date of receipt of the letter in which to file the request and 60 days from the date of receipt of the letter to support that request with information sufficient to justify a hearing. In a letter dated June 17, 2015, Kincaid requested a hearing and indicated that the information justifying the hearing would be forthcoming. More than 60 days have passed from the date Kincaid received FDA’s letter, and Kincaid has not filed any additional information to support his request.

Under the authority delegated to him by the Commissioner of Food and Drugs, the Director of the Office of Scientific Integrity (OSI) has considered Kincaid’s request for a hearing. Hearings will not be granted on issues of policy or law, on mere allegations, denials, or general descriptions of positions and contentions, or on data and information insufficient to justify the factual determination urged (see 21 CFR 21.24(b)).

Because Kincaid has not presented any information to support his hearing request, OSI concludes that Kincaid failed to raise a genuine and substantial issue of fact requiring a hearing. Therefore, OSI denies Kincaid’s request for a hearing.

II. Findings and Order

Therefore, OSI, under section 306(a)(2) of the FD&C Act and under the authority delegated, finds that William Ralph Kincaid has been convicted of a felony under Federal law for conduct relating to the regulation of a drug product under the FD&C Act.

As a result of the foregoing findings, William Ralph Kincaid is permanently debarred from providing services in any capacity to a person with an approved or pending drug product application under section 505, 512, or 802 of the FD&C Act (21 U.S.C. 355, 360b, or 382), or under section 351 of the Public Health Service Act (42 U.S.C. 262), effective (see **DATES**) (21 U.S.C. 335a(c)(1)(B) and (c)(2)(A)(ii) and 21 U.S.C. 321(dd)). Any person with an approved or pending drug product application who knowingly uses the services of Kincaid, in any capacity during his period of debarment, will be subject to civil money penalties. See section 307(a)(6) of the FD&C Act (21 U.S.C. 335b(a)(6)). If Kincaid, during his period of debarment, provides services in any capacity to a person with an approved or pending drug product application, he will be subject to civil money penalties. See section 307(a)(7) of the FD&C Act (21 U.S.C. 335b(a)(7)). In addition, FDA will not accept or review any abbreviated new drug applications submitted by or with the assistance of Kincaid during his period of debarment.

Dated: January 10, 2018.

G. Matthew Warren,

Director, Office of Scientific Integrity.

[FR Doc. 2018-00719 Filed 1-17-18; 8:45 am]

BILLING CODE 4164-01-P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of the Secretary

Annual Update of the HHS Poverty Guidelines

AGENCY: Department of Health and Human Services.

ACTION: Notice.

SUMMARY: This notice provides an update of the Department of Health and Human Services (HHS) poverty guidelines to account for last calendar year’s increase in prices as measured by the Consumer Price Index.

DATES: Applicable beginning January 13, 2018, unless an office administering a program using the guidelines specifies a different applicability date for that particular program.

ADDRESSES: Office of the Assistant Secretary for Planning and Evaluation, Room 404E, Humphrey Building, Department of Health and Human Services, Washington, DC 20201.

FOR FURTHER INFORMATION CONTACT: For information about how the guidelines are used or how income is defined in a particular program, contact the Federal, state, or local office that is responsible for that program. For information about poverty figures for immigration forms, the Hill-Burton Uncompensated Services Program, and the number of people in poverty, use the specific telephone numbers and addresses given below.

For general questions about the poverty guidelines themselves, contact Kendall Swenson, Office of the Assistant Secretary for Planning and Evaluation, Room 422F.5, Humphrey Building, Department of Health and Human Services, Washington, DC 20201—telephone: (202) 690-7409—or visit <http://aspe.hhs.gov/poverty/>.

For information about the percentage multiple of the poverty guidelines to be used on immigration forms such as USCIS Form I-864, Affidavit of Support, contact U.S. Citizenship and Immigration Services at 1-800-375-5283.

For information about the Hill-Burton Uncompensated Services Program (free or reduced-fee health care services at certain hospitals and other facilities for persons meeting eligibility criteria involving the poverty guidelines), contact the Health Resources and Services Administration Information Center at 1-800-275-4772. You also may visit <https://www.hrsa.gov/get-health-care/affordable/hill-burton/index.html>.

For information about the number of people in poverty, visit the Poverty section of the Census Bureau's website at <https://www.census.gov/topics/income-poverty/poverty.html> or contact the Census Bureau's Customer Service Center at 1-800-923-8282 (toll-free) or visit <https://ask.census.gov> for further information.

SUPPLEMENTARY INFORMATION:

Background

Section 673(2) of the Omnibus Budget Reconciliation Act (OBRA) of 1981 (42 U.S.C. 9902(2)) requires the Secretary of the Department of Health and Human Services to update the poverty guidelines at least annually, adjusting them on the basis of the Consumer Price Index for All Urban Consumers (CPI-U). The poverty guidelines are used as an eligibility criterion by Medicaid and a number of other Federal programs. The

poverty guidelines issued here are a simplified version of the *poverty thresholds* that the Census Bureau uses to prepare its estimates of the number of individuals and families in poverty.

As required by law, this update is accomplished by increasing the latest published Census Bureau poverty thresholds by the relevant percentage change in the Consumer Price Index for All Urban Consumers (CPI-U). The guidelines in this 2018 notice reflect the 2.1 percent price increase between calendar years 2016 and 2017. After this inflation adjustment, the guidelines are rounded and adjusted to standardize the differences between family sizes. In rare circumstances, the rounding and standardizing adjustments in the formula result in small decreases in the poverty guidelines for some household sizes even when the inflation factor is not negative. In cases where the year-to-year change in inflation is not negative and the rounding and standardizing adjustments in the formula result in reductions to the guidelines from the previous year for some household sizes, the guidelines for the affected household sizes are fixed at the prior year's guidelines. As in prior years, these 2018 guidelines are roughly equal to the poverty thresholds for calendar year 2017 which the Census Bureau expects to publish in final form in September 2018.

The poverty guidelines continue to be derived from the Census Bureau's current official poverty thresholds; they are not derived from the Census Bureau's Supplemental Poverty Measure (SPM).

The following guideline figures represent annual income.

2018 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household	Poverty guideline
1	\$12,140
2	16,460
3	20,780
4	25,100
5	29,420
6	33,740
7	38,060
8	42,380

For families/households with more than 8 persons, add \$4,320 for each additional person.

2018 POVERTY GUIDELINES FOR ALASKA

Persons in family/household	Poverty guideline
1	\$15,180
2	20,580
3	25,980
4	31,380
5	36,780
6	42,180
7	47,580
8	52,980

For families/households with more than 8 persons, add \$5,400 for each additional person.

2018 POVERTY GUIDELINES FOR HAWAII

Persons in family/household	Poverty guideline
1	\$13,960
2	18,930
3	23,900
4	28,870
5	33,840
6	38,810
7	43,780
8	48,750

For families/households with more than 8 persons, add \$4,970 for each additional person.

Separate poverty guideline figures for Alaska and Hawaii reflect Office of Economic Opportunity administrative practice beginning in the 1966-1970 period. (Note that the Census Bureau poverty thresholds—the version of the poverty measure used for statistical purposes—have never had separate figures for Alaska and Hawaii.) The poverty guidelines are not defined for Puerto Rico or other outlying jurisdictions. In cases in which a Federal program using the poverty guidelines serves any of those jurisdictions, the Federal office that administers the program is generally responsible for deciding whether to use the contiguous-states-and-DC guidelines for those jurisdictions or to follow some other procedure.

Due to confusing legislative language dating back to 1972, the poverty guidelines sometimes have been mistakenly referred to as the "OMB" (Office of Management and Budget) poverty guidelines or poverty line. In fact, OMB has never issued the guidelines; the guidelines are issued each year by the Department of Health and Human Services. The poverty guidelines may be formally referenced as "the poverty guidelines updated periodically in the Federal Register by

the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2)."

Some federal programs use a percentage multiple of the guidelines (for example, 125 percent or 185 percent of the guidelines), as noted in relevant authorizing legislation or program regulations. Non-Federal organizations that use the poverty guidelines under their own authority in non-Federally-funded activities also may choose to use a percentage multiple of the guidelines.

The poverty guidelines do not make a distinction between farm and non-farm families, or between aged and non-aged units. (Only the Census Bureau poverty thresholds have separate figures for aged and non-aged one-person and two-person units.)

Note that this notice does not provide definitions of such terms as "income" or "family," because there is considerable variation in defining these terms among the different programs that use the guidelines. These variations are traceable to the different laws and regulations that govern the various programs. This means that questions such as "Is income counted before or after taxes?", "Should a particular type of income be counted?", and "Should a particular person be counted as a member of the family/household?" are actually questions about how a specific program applies the poverty guidelines. All such questions about how a specific program applies the guidelines should be directed to the entity that administers or funds the program, since that entity has the responsibility for defining such terms as "income" or "family," to the extent that these terms are not already defined for the program in legislation or regulations.

Dated: January 12, 2018.

Eric D. Hargan,

Acting Secretary of Health and Human Services.

[FR Doc. 2018-00814 Filed 1-12-18; 4:15 pm]

BILLING CODE 4150-05-P

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Automated Commercial Environment (ACE) Becoming the Sole CBP-Authorized Electronic Data Interchange (EDI) System for Processing Electronic Drawback Filings

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: General notice.

SUMMARY: This document announces that the Automated Commercial Environment (ACE) will be the sole electronic data interchange (EDI) system authorized by U.S. Customs and Border Protection (CBP) for processing electronic drawback filings under part 181 (NAFTA drawback) and part 191 (non-TFTEA drawback) of Title 19 of the Code of Federal Regulations. This document also announces that the Automated Commercial System (ACS) will no longer be a CBP-authorized EDI system for purposes of processing such filings. This notice further announces the deployment of a new ACE filing code for all electronic drawback filings, replacing the six distinct drawback codes previously filed in ACS.

DATES: As of February 24, 2018, ACE will be the sole CBP-authorized EDI system for processing drawback filings under part 181 (NAFTA drawback) and part 191 (non-TFTEA drawback) of Title 19 of the Code of Federal Regulations, and ACS will no longer be a CBP-authorized EDI system for such purpose.

FOR FURTHER INFORMATION CONTACT: Randy Mitchell, Commercial Operations and Entry Division, Trade Policy and Programs, Office of Trade at (202) 863-6532 or RANDY.MITCHELL@CBP.DHS.GOV.

SUPPLEMENTARY INFORMATION:

I. Background

Section 484 of the Tariff Act of 1930, as amended (19 U.S.C. 1484), establishes the requirement for importers of record to make entry for merchandise to be imported into the customs territory of the United States. Customs entry information is used by U.S. Customs and Border Protection (CBP) and Partner Government Agencies (PGAs) to determine whether merchandise may be released from CBP custody. Importers of record are also obligated to complete the entry by filing an entry summary declaring the value, classification, rate of duty applicable to the merchandise and such other information as is necessary for CBP to properly assess duties, collect accurate statistics and determine whether any other applicable requirement of law is met.

The customs entry requirements were amended by Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057, December 8, 1993), commonly known as the Customs Modernization Act, or Mod Act. In particular, section 637 of the Mod Act amended section 484(a)(1)(A) of the

Tariff Act of 1930 (19 U.S.C. 1484(a)(1)(A)) by revising the requirement to make and complete customs entry by submitting documentation to CBP to allow, in the alternative, the electronic transmission of such entry information pursuant to a CBP-authorized electronic data interchange (EDI) system. CBP created the Automated Commercial System (ACS) to track, control, and process all commercial goods imported into the United States. CBP established the specific requirements and procedures for the electronic filing of entry and entry summary data for imported merchandise through the Automated Broker Interface (ABI) to ACS.

II. Transition Into the Automated Commercial Environment

In an effort to modernize the business processes essential to securing U.S. borders, facilitating the flow of legitimate shipments, and targeting illicit goods pursuant to the Mod Act and the Security and Accountability for Every (SAFE) Port Act of 2006 (Pub. L. 109-347, 120 Stat. 1884), CBP developed the Automated Commercial Environment (ACE) to eventually replace ACS as the CBP-authorized EDI system. Over the last several years, CBP has tested ACE and provided significant public outreach to ensure that the trade community is fully aware of the transition from ACS to ACE.

On October 13, 2015, CBP published an Interim Final Rule in the **Federal Register** (80 FR 61278) that designated ACE as a CBP-authorized EDI system. The designation of ACE as a CBP-authorized EDI system was effective November 1, 2015. In the Interim Final Rule, CBP stated that ACS would be phased out and anticipated that ACS would no longer be supported for entry and entry summary filing. Filers were encouraged to adjust their business practices so that they would be prepared when ACS was decommissioned.

CBP developed a staggered transition strategy for decommissioning ACS. The phases of the transition were announced in several **Federal Register** notices. See 81 FR 10264 (February 29, 2016); 81 FR 30320 (May 16, 2016); 81 FR 32339 (May 23, 2016); 82 FR 38924 (August 16, 2017); and 82 FR 51852 (November 8, 2017). This notice announces another transition as the processing of electronic drawback filings under parts 181 and 191 of title 19 of the Code of Federal Regulations (CFR) is transitioning into ACE.

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

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	4,459	74	112	4,645		\$ (59,020,957)	\$ (530,905)	\$ (1,177,586)
14	March, July, Dec 2017	5,206	68	410	5,684		\$ (52,474,373)	\$ (472,018)	\$ (1,046,969)
15	March, July 2018	3,652	39	75	3,766		\$ (36,945,340)	\$ (332,331)	\$ (737,133)
16									
17									



Property Assessment
Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0722
Fax: 313-224-4576
www.detroitmi.gov

DEVIATION FORM

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 31st for March Board of Review decisions and 35 days after the statutory meeting date for July and December Board of Review meetings.



Property Assessment
Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0723
Fax: 313-224-4576
www.detroitmi.gov

DATE: _____
TO: Parcel: _____
Name: _____
Address: _____
City: _____ State: _____ Zip: _____

REGARDING: Homeowners Property Tax Assistance Program Determination

The Board of Review has considered your petition and application for exemption of taxation by reason of poverty in accordance with MCL 211.7u. Based upon the information that you provided the Board of Review has **DENIED** your appeal for property tax exemption.

The Board of Review determination was based upon the following:

- _____ Household income exceeded poverty guideline(s) limit
- _____ Property Not Occupied By Owner
- _____ Asset(s) exceed poverty guideline(s) limit
- _____ Proper proof of ownership of the subject property was not provided
- _____ The following requested information was not provided:

_____ Documentation provided does not support claim, as follows : _____

If you have any questions about why your application was denied, you can call 313-628-0723.

As the Board of Review no longer has jurisdiction over your application, you may appeal this decision to the Michigan Tax Tribunal within 35 days of the Board of Review meeting date. To appeal, fill out a Petition for Valuation Appeal or Poverty available on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtrib/> and mail it to the following address:

Michigan Tax Tribunal
P.O. Box 30232
Lansing, Michigan 48909
Phone: 517-373-4400/Fax: 517-373-4493

Sincerely,

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

~~28~~ 29