

# FORMAL SESSION

**TUESDAY, NOVEMBER 20, 2018**

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10:10 A.M. – PUBLIC HEARING

(MS/mgw)

**RE:** An Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.

Attending:

(Board of Review; Procurement Office, Office of Assessor, and Finance Department; and Law Department)

(Brought back as directed from BFA Standing Committee of 10/31/18)

# City of Detroit

## CITY COUNCIL



Brenda Jones  
President

Mary Sheffield  
President Pro Tem

Janeé Ayers  
Scott Benson  
Raquel Castañeda-López  
Gabe Leland  
Roy McCalister, Jr.  
André L. Spivey  
James Tate

Janice M. Winfrey  
City Clerk

November 15, 2018

Mr. John Hill, Chief Financial Officer, OCFO  
Mr. John Naglick, Chief Deputy CFO/Finance Director, OCFO  
Mr. Alvin Horhn, Deputy CFO, Office of the Assessor, OCFO  
Mr. Boysie Jackson, Deputy CFO, Chief Procurement Officer, OCFO  
Mr. Lawrence Garcia, Corporation Counsel, Law Department  
Mr. Willie Donwell, Chairman/Administrator, Board of Review

**RE: An Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, Taxation Generally, by adding Division 9, Homeowners Property Tax Assistance Program, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements**

Your respective departments are requested to be present or represented at the **PUBLIC HEARING** on the above-captioned proposed ordinance amendment, scheduled for **TUESDAY, NOVEMBER 20, 2018 AT 10:10 A.M.**, in the Erma L. Henderson Auditorium, 13<sup>th</sup> Floor, Coleman A. Young Municipal Center.

A copy of the proposed ordinance is enclosed for your convenience. Please note, increased security measures for entrance into this building may cause delays, therefore, allow sufficient time for prompt arrival.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Janice M. Winfrey".

Janice M. Winfrey  
City Clerk

JMW/mgw

Enclosure

cc: Ms. Stephanie Washington, Legislative Liaison, Mayor's Office

**FRIDAY, NOVEMBER 9, 2018**

**Page 6, The Detroit Legal News**

**NOTICE OF PUBLIC HEARING  
ON**

**PROPOSED ORDINANCE TO AMEND CHAPTER 18  
OF THE 1984 DETROIT CITY CODE, FINANCE AND TAXATION,  
ARTICLE IX, TAXATION GENERALLY, BY ADDING DIVISION 9,  
HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM**

Notice is hereby given that a **PUBLIC HEARING** will be held by the City Council of Detroit, Michigan, in the Erma L. Henderson Auditorium, 13th Floor of the Coleman A. Young Municipal Center on **TUESDAY, NOVEMBER 20, 2018 AT 10:10 A.M.**, at which time all interested persons are invited to be present and be heard as to their views on the above proposed ordinance amendment described as follows:

**SUMMARY**

A Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, *Finance and Taxation*; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set forth the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.

A copy of the ordinance is available for inspection in the City Clerk's Office, 200 Coleman A. Young Municipal Center, between the hours of 8:00 AM. and 4:00 P.M., Monday through Friday.

Persons making oral presentations are encouraged to submit written copies to the City Clerk's Office for the record.

Please note, increased security measures for entrance into this building may cause delays, therefore, allow sufficient time for prompt arrival.

JANICE M. WINFREY  
City Clerk

**NOTICE**

With advance notice of seven calendar days, the City of Detroit will provide interpreter services at public meetings, including language translation and reasonable ADA accommodations. Please contact the **Civil Rights, Inclusion and Opportunity Department** at (313) 224-4950, through the TTY number 711, or email [crio@detroit.gov](mailto:crio@detroit.gov) to schedule these services.

City Clerk - 86

USE!

BFA

#10

## SUMMARY

AN ORDINANCE to amend Chapter 18 of the 1984 Detroit City Code, *Finance and Taxation*; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.

10/31/18 rec'd @ table

Introduced  
11/9/18  
(mgd)

1 **BY COUNCIL MEMBER \_\_\_\_\_:**

2 **AN ORDINANCE** to amend Chapter 18 of the 1984 Detroit City Code, *Finance and*  
3 *Taxation*; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax*  
4 *Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of  
5 the program; to establish ownership and occupancy of the property is required; to require an annual  
6 application, to set forth the time of submission of the application; to set for the content of the  
7 application and its availability; to remove the notary requirement of the application; to create a  
8 short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to  
9 require notice of the program be forwarded with annual assessment notices; to preserve the ability  
10 of an applicant to appeal an assessment; and to set forth tax bill requirements.

11 **IT IS HEREBY ORDAINED BY THE PEOPLE OF THE CITY OF DETROIT THAT:**

12 **Section 1.** Chapter 18 of the 1984 Detroit City Code, *Finance and Taxation*; Article IX,  
13 *Taxation Generally*, be amended by adding Division 9, *Homeowners Property Tax Assistance*  
14 *Program*, to consist of Sections 18-9-131 through 18-9-141, to read as follows:

15 **CHAPTER 18. FINANCE AND TAXATION**

16 **ARTICLE. IX. TAXATION GENERALLY**

17 **Division 9. Homeowners Property Tax Assistance Program**

18 **Sec. 18-9-131. Purpose.**

19 To set forth the procedures and standards for the submission and review of applications for  
20 property tax exemptions, in whole or in part, for persons who in the judgment of the Board of  
21 Review, by reason of poverty, are unable to contribute toward the public charges.

1 **Sec. 18-9-132. Ownership and occupancy required.**

2 The Applicant must be an owner and occupy as a principal residence the property for which  
3 the exemption is requested.

4 **Sec. 18-9-133. Annual application required; time of submission.**

5 (a) The Applicant must submit a new application each year to qualify for the exemption  
6 provided for in the Homeowners Property Tax Assistance Program.

7 (b) The application for an exemption shall be filed after January 1 but prior to the last  
8 day of the December Board of Review.

9 **Sec. 18-9-134. Application for Homeowners Property Tax Assistance Program; availability.**

10 (a) Homeowners Property Tax Assistance Program applications shall be available to  
11 the general public at the Office of the Assessor, City of Detroit Recreation Centers, Department of  
12 Neighborhood Offices and on all of the City's website under all webpages that reference property  
13 taxes or the payment of property taxes.

14 (1) The Office of the Assessor shall post a notice near the Homeowners Property Tax  
15 Assistance Program applications and on the Property Assessment Documents page  
16 that advises residents that the Applicant may speak with a representative of the  
17 Board of Review if they have any questions about the application.

18 (2) The Board of Review shall maintain and provide upon request, a resource list of  
19 organizations that will assist in the completion of the Homeowners Property  
20 Assistance Program application.

21 (b) An application for Homeowners Property Tax Assistance Program made pursuant  
22 to MCL 211.7u, shall be made by the property owner on a form that is provided by the Assessor's

Office as set forth in Subsection (a) of this section. In addition to other required information, the application shall include a place to identify the following:

(1) Information regarding ownership of the property including:

a. Name of Applicant;

b. All names listed on the recorded document;

c. Address of the property; and

d. Parcel number of the property.

(2) All Members of the household including minor children residing at the address.

(3) Marital status of Applicant.

(4) All sources of income.

(5) Itemized assets.

(6) Itemized Debts.

(7) A list of all tax credits and rebates.

(8) An alternative contact person.

(c) The Applicant shall produce with the application:

(1) A deed, land contract, or any other recorded proof of ownership, including but not limited to, a probate order or judgment of divorce.

(2) A valid driver's license, or any unexpired government issued identification so long as it includes the applicant's picture and address.

(3) Documentation providing proof of marital status which may include a judgment of divorce, order of separation, order of desertion or a statement made by the Applicant attesting to the fact of the divorce, separation or desertion and that the spouse no longer resides with the Applicant. The Board retains the right to request

1 additional information from the Applicant in support of this statement of divorce,  
2 separation or desertion.

3 (4) Documentation that establishes the residency for all minors at the address including  
4 but not limited to, federal or state tax returns, Department of Health and Human  
5 Services statements, Friend of the Court statements, school report cards, school  
6 transcripts and Social Security statements.

7 (5) Complete federal and state income tax returns, including schedules, for all adult or  
8 the current year.

9 a. Tax returns are not required for a person residing in the principal residence  
10 if that person was not required to file a federal tax return in the tax year in  
11 which at the exemption is claimed or in the immediately preceding tax year,  
12 instead, an affidavit on a form provided for by the state tax commission may  
13 be accepted.

14 b. The Board of Review retains the right to request additional documentation  
15 if there is a reasonable basis to believe certain income is not reflected on the  
16 tax return.

17 c. For Applicants who are not required to file a tax return, the Board shall  
18 accept W2 forms, Social Security statements, or any other reasonable proof  
19 including, but not limited to, documents showing current enrollment in any  
20 government program that has the same or lower income requirements.

21 (6) Documents providing proof of property tax credits. For those Applicants who are  
22 not required to file tax returns, the Board of Review reserves the right to request  
23 the Applicant to list all prior year tax rebates or tax credits.



1       (d)     The Applicant shall not be required to provide utility bills to support the claim of  
2     occupancy of the subject property.

3       (e)     The application shall not include a requirement for notarization, but may include a  
4     signing statement acknowledging the applicant's submission under penalty of perjury and the  
5     potential criminal liability for false or fraudulent applications and statement of prosecutorial intent  
6     with respect to false or fraudulent applications.

7       (f)     The application shall not include a deadline for submission, but shall state that all  
8     applications will be considered if postmarked or submitted in person prior to the last day of the  
9     December Board of Review. The application shall state that the Board of Review "strongly  
10    encourages homeowners to apply as soon as possible and that any application not submitted prior  
11    to the last day of the December Board of Review cannot be considered for the current year."

12      (g)     The application shall include a document checklist of all items needed for the  
13    application to be considered by the Board of Review.

14      (h)     The application shall include a space for the Applicant to document extraordinary  
15    circumstances and explain why they are seeking an exemption.

16    **Sec. 18-9-135. Short Form Affidavit.**

17      (a)     Eligibility.

18      (1)     An Applicant may submit a short form affidavit if the following requirements are  
19           met:

20           a.     The Applicant has received a property tax exemption for three consecutive  
21                 years; and

1           b.     The Applicants income for the most recent tax year did not increase from  
2                     the previous tax year beyond the applicable income guideline for the type  
3                     of property tax exemption that was granted; and

4           c.     The Applicants assets for the most recent tax year did not increase from the  
5                     previous tax year beyond the applicable asset threshold for the type of  
6                     property tax exemption that was granted; and

7           d.     The Applicants ownership of the residential property has not changed from  
8                     the previous tax year for which the property tax exemption was granted; and

9           e.     The Applicant is either unable to complete the City of Detroit Board of  
10                    Review's Homeowner Property Tax Assistance Application or doing so  
11                    would be an undue hardship for the Applicant; or

12       (2)     An Applicant may submit a short form affidavit if the following requirements are  
13                    met:

14           a.     The Applicant is 65 years of age or older; and

15           b.     The Applicant is on a fixed income that does not exceed the federal poverty  
16                    limits; and

17           c.     The Applicant received the property tax exemption in the previous year; or

18       (3)     An Applicant, or their caregiver, may submit a short form affidavit if the following  
19                    requirements are met:

20           a.     The Applicant is a person with special needs as defined by federal or state  
21                    guidelines; or

22           b.     The Applicant is a caregiver of a person with special needs as defined by  
23                    federal or state guidelines; and

1           c.     The Applicant received the property tax exemption in the previous year.

2           (b)   Required information. In addition to other requested information, the short form  
3 affidavit shall require:

4           (1)   The applicant's name and address;

5           (2)   A copy of the Applicant's current identification;

6           (3)   A copy of the recorded proof of ownership; and

7           (4)   An attestation that the information that the information on the short form affidavit  
8 is accurate.

9           (c)   Filing. The short form affidavit shall be filed with the Office of the Assessor along  
10 with the petition prior to the last day of the December Board of Review for consideration for the  
11 current tax year.

12 **Sec. 18-9-136. Guidelines.**

13           (a)   City Council shall determine and make available to the public the policy and  
14 guidelines that the City uses for the granting of exemptions.

15           (1)   The guidelines shall include but not be limited to specific income levels for property  
16 tax exemption for the applicant, specifically, that Applicants seeking a full  
17 exemption must have income at or below 138% of the Federal Poverty Level and  
18 Applicants seeking a partial exemption must have income at or below 160% of the  
19 Federal Poverty Level.

20           (2)   The guidelines shall include asset levels of the claimant and total household income  
21 to be considered in the granting of a property tax exemption, Applicants who have  
22 less than \$12,000 in assets need not list assets, instead they can provide an  
23 affirmative statement attesting to the value of assets owned.

1       (b)     The Board of Review shall submit the proposed guidelines to City Council by  
2     October 15<sup>th</sup> for consideration and adoption via resolution for the next tax year.

3       (c)     The policy and guidelines shall include the appeal process for Applicants that are  
4     denied relief.

5       (d)     The Board of Review shall not require applicants whose income falls below the  
6     eligible threshold to document their expenses or debts. Those whose income is above the eligible  
7     threshold may list debts and expenses to offset their higher income.

8       (e)     As provided in MCL 211. 1 *et. seq.*, *The General Property Tax Act*, the Board of  
9     Review shall follow the policy and guidelines of the City in granting or denying an exemption  
10    unless the Board of Review determines there are substantial and compelling reasons why there  
11    should be a deviation from the policy and guidelines and the substantial and compelling reasons  
12    are communicated in writing to the claimant.

13    **Sec. 18-9-137. Relief.**

14       The Board of Review shall provide a partial, 50% tax exemption and up to a full, 100% tax  
15    exemption, based on the guidelines referenced in Section 18-9-136 of this Code.

1 **Sec. 18-9-138. Notice of the Homeowners Property Tax Assistance Program; outreach.**

2 (a) The City shall include on the Notice of Assessment mailed to homeowners the  
3 second week in January, that the Homeowners Property Tax Assistance Program help is available  
4 and contact information to request or obtain an application.

5 (b) The City shall provide and maintain easily accessible information on its' website  
6 that describes the Homeowners Property Tax Assistance Program, the program guidelines and the  
7 process to apply.

8 **Sec. 18-9-139. Decision letter.**

9 (a) All applicants for the Homeowners Property Tax Assistance Program shall receive  
10 a written notification of the Board's decision within 10 days after the close of the Board of Review.

11 (b) If the Board of Review denies an application the notice shall include the reasons  
12 for denial and provide the process and timeline for the appeal.

13 (c) If the Board of Review fails to consider an application the notice shall include  
14 information as to the inadequacy or untimeliness of the application.

15 **Sec. 18-9-140. Appeal of assessment preserved.**

16 A person is not prohibited from also appealing the assessment on the same property before  
17 the Board of Review in the same year if they are an Applicant for the Homeowners Property Tax  
18 Assistance Program.

19 **Sec. 18-9-141. Tax bill.**

20 (a) Tax payers that receive a partial or complete property tax exemption will be issued  
21 a revised tax bill within 30 days after the close of the July or December Board or review, whichever  
22 is applicable.

1       (b) Except for a partial exemption, the revised tax bill will reflect the amount of the  
2 reduced solid waste fee.

3 **Secs. 18-9-142 -- 18-9-150. Reserved.**

4       **Section 2.** This ordinance is hereby declared necessary to preserve the public peace, health,  
5 safety, and welfare of the People of the City of Detroit.

6       **Section 3.** All ordinances, or parts of ordinances, that conflict with this ordinance are repealed.

7       **Section 4.** The division added by this ordinance has been enacted as comprehensive local  
8 legislation. It is intended to be the sole and exclusive law regarding its subject matter, subject to  
9 provisions of state law.

10       **Section 5.** In the event this ordinance is passed by two-thirds (2/3) majority of City Council  
11 Members serving, it shall be given immediate effect and become effective upon publication in  
12 accordance with Section 4-118 of the 2012 Detroit City Charter. Where this ordinance is passed  
13 by less than a two-thirds (2/3) majority of City Council Members serving, it shall become effective  
14 on the thirtieth (30) day after enactment, or on the first business day thereafter, in accordance with  
15 Section 4-118 of the 2012 Detroit City Charter.

**Approved as to form:**

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Lawrence T. García  
Corporation Counsel

Proposed Amendments to

Ordinance to Amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, Taxation Generally, by adding further assistance to Detroit's *most fragile* citizens as follows:

Sec. 18-9-135. Short Form Affidavit

- d) *Applicants 65 and older who are 1) on a fixed income that 2) does not exceed Federal Poverty limits may receive a short form affidavit for the subject property after one (1) year.*
- e) *Persons with special needs as defined by Federal or State guidelines or their caregivers may receive a short form affidavit for the subject property after one (1) year.*

Attachments:

Exhibit A: Proposed Amended Chapter 18 of 1984 **Sec 18-9-135**

Exhibit B: Short Form Affidavit

GL/gal

# Exhibit A

(d) The Applicant shall not be required to provide utility bills to support the claim of occupancy of the subject property.

(e) The application shall not include a requirement for notarization, but may include a signing statement acknowledging the applicant's submission under penalty of perjury and the potential criminal liability for false or fraudulent applications and statement of prosecutorial intent with respect to false or fraudulent applications.

(f) The application shall not include a deadline for submission, but shall state that all applications will be considered if postmarked or submitted in person prior to the last day of the December Board of Review. The application shall state that the Board of Review "strongly encourages homeowners to apply as soon as possible and that any application not submitted prior to the last day of the December Board of Review cannot be considered for the current year."

(g) The application shall include a document checklist of all items needed for the application to be considered by the Board of Review.

(h) The application shall include a space for the Applicant to document extraordinary circumstances and explain why they are seeking an exemption.

## **Sec. 18-9-135. Short Form Affidavit.**

(a) An Applicant may submit a short form affidavit if all the following requirements are met:

(1) The Applicant has received a property tax exemption for three consecutive years;

(2) The Applicants income for the most recent tax year did not increase from the previous tax year beyond the applicable income guideline for the type of property tax exemption that was granted;



1       (3)   The Applicants assets for the most recent tax year did not increase from the  
2       previous tax year beyond the applicable asset threshold for the type of property tax  
3       exemption that was granted;

4       (4)   The Applicants ownership of the residential property has not changed from the  
5       previous tax year for which the property tax exemption was granted; and

6       (5)   The Applicant is either unable to complete the City of Detroit Board of Review's  
7       Homeowner Property Tax Assistance Application or doing so would be an undue  
8       hardship for the Applicant.

9       (b)   In addition to other requested information, the short form affidavit shall require:

10      (1)   The applicant's name and address;

11      (2)   A copy of the Applicant's current identification;

12      (3)   A copy of the recorded proof of ownership; and

13      (4)   An attestation that the information that the information on the short form affidavit  
14       is accurate.

15      (c)   The short form affidavit shall be filed with the Office of the Assessor along with  
16      the petition prior to the last day of the December Board of Review for consideration for the current  
17      tax year.

18      **Sec. 18-9-136. Guidelines.**

19      (a)   City Council shall determine and make available to the public the policy and  
20      guidelines that the City uses for the granting of exemptions.

21      (1)   The guidelines shall include but not be limited to specific income levels for property  
22       tax exemption for the applicant, specifically, that Applicants seeking a full  
23       exemption must have income at or below 138% of the Federal Poverty Level and



Property Assessment  
**Board of Review**

# EXHIBIT B

FOR OFFICE USE ONLY

HPTAP2018GRN

## CITY OF DETROIT 2018 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 \_\_\_\_\_



Property Assessment  
**Board of Review**

8718413

FOR OFFICE USE ONLY

HPTAP2018GRN

**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**  
**2018 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) 2018 TAX EXEMPTION APPLICATION AFFIDAVIT: (DO NOT SUBMIT A PHOTOCOPY OF THIS AFFIDAVIT) Completed original 2018 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.

## Michigan Cities (&gt;50,000) &amp; Notary Requirements

City	County	Total Population	Notary Required?
Detroit	Wayne	713,777	
Grand Rapids	Kent	188,040	No
Warren	Macomb	134,056	No data
Sterling Heights	Macomb	129,699	No
Lansing	Ingham	114,297	No
Ann Arbor	Washtenaw	113,934	No
Flint	Genesee	102,434	
Dearborn	Wayne	98,153	No data
Livonia	Wayne	96,942	No data
Westland	Wayne	84,094	No
Troy	Oakland	80,980	No
Farmington Hills	Oakland	79,740	No
Kalamazoo	Kalamazoo	74,262	
Wyoming	Kent	72,125	No data
Southfield	Oakland	71,739	
Rochester Hills	Oakland	70,995	No data
Taylor	Wayne	63,131	No
St. Clair Shores	Macomb	59,715	No data
Pontiac	Oakland	59,515	No
Dearborn Heights	Wayne	98,153	No data
Royal Oak	Oakland	57,236	
Novi	Oakland	55,224	No
Battle Creek	Calhoun	52,347	
Saginaw	Saginaw	51,508	No

Note: This was the data that could be gathered in a limited timeframe. Many cities do not make their applications available online.

10/31/18 rec'd @ table

## Cities in Wayne County & Notary Requirements

City	County	Total Population	Notary Required?
Detroit	Wayne	713777	
Dearborn	Wayne	98153	No data
Livonia	Wayne	96942	No data
Westland	Wayne	84094	No
Taylor	Wayne	63131	No
Dearborn Heights	Wayne	57774	No data
Lincoln Park	Wayne	38144	No
Southgate	Wayne	30047	No data
Allen Park	Wayne	28210	No data
Garden City	Wayne	27692	No data
Wyandotte	Wayne	25883	No data
Inkster	Wayne	25369	No data
Romulus	Wayne	23989	No data
Hamtramck	Wayne	22423	No
Trenton	Wayne	18853	No data
Wayne	Wayne	17593	No data
Grosse Pointe Woods	Wayne	16135	No data
Harper Woods	Wayne	14236	No data
Woodhaven	Wayne	12875	No data
Riverview	Wayne	12486	No data
Highland Park	Wayne	11776	No
Grosse Pointe Park	Wayne	11555	No data
Melvindale	Wayne	10715	No data
Ecorse	Wayne	9512	No
Grosse Pointe Farms	Wayne	9479	No data
Plymouth	Wayne	9132	No data
River Rouge	Wayne	7903	No
Grosse Pointe	Wayne	5421	No data
Gibraltar	Wayne	4656	No data
Belleville	Wayne	3991	No data
Rockwood	Wayne	3289	No data

Note: This was the data that could be gathered in a limited timeframe. Many cities do not make their applications available online.

10/31/18 rec'd @ table

FOR PUBLICATION IN THE DETROIT LEGAL NEWS ON  
FRIDAY, NOVEMBER 9, 2018

November 7, 2018

**NOTICE OF PUBLIC HEARING  
ON PROPOSED ORDINANCE TO AMEND  
CHAPTER 18 OF THE 1984 DETROIT CITY CODE,  
FINANCE AND TAXATION; ARTICLE IX, TAXATION GENERALLY,  
BY ADDING DIVISION 9,  
HOMEOWNERS PROPERTY TAX ASSISTANCE PROGRAM**

Notice is hereby given that a Public Hearing will be held by the City Council of Detroit, Michigan, in the Erma L. Henderson Auditorium, 13<sup>th</sup> Floor of the Coleman A. Young Municipal Center on **TUESDAY, NOVEMBER 20, 2018 AT 10:10 A.M.**, at which time all interested persons are invited to be present and be heard as to their views on the above proposed ordinance amendment described as follows:

**SUMMARY**

An Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.

A copy of the ordinance is available for inspection in the City Clerk's Office, 200 Coleman A. Young Municipal Center, between the hours of 8:00 A.M. and 4:00 P.M., Monday through Friday.

Persons making oral presentations are encouraged to submit written copies to the City Clerk's Office, for the record.

Please note, increased security measures for entrance into this building may cause delays, therefore, allow sufficient time for prompt arrival.

JANICE M. WINFREY  
City Clerk

JMW/mgw

**NOTICE:**

*With advance notice of seven calendar days, the City of Detroit will provide interpreter services at public meetings, including language translation and reasonable ADA accommodations. Please contact the Civil Rights, Inclusion and Opportunity Department at (313) 224-4950, through the TTY number 711, or email [crio@detroitmi.gov](mailto:crio@detroitmi.gov) to schedule these services.*

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\*\*\* FAX TX REPORT \*\*\*  
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TRANSMISSION OK

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SUBADDRESS	
DESTINATION ID	Detroit Legal News
ST. TIME	11/07 15:37
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PGS.	1
RESULT	OK

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BFA



# City of Detroit

CITY COUNCIL

2  
10

MARY SHEFFIELD  
COUNCIL PRESIDENT PRO TEM  
DISTRICT 5

## MEMORANDUM

**TO:** Janice Winfrey, Detroit City Clerk  
**FROM:** Council President Pro Tem Mary Sheffield (MS)  
**TRHU:** Council Member Ayers, Chair, Budget Finance & Audit Standing Committee  
**DATE:** October 24, 2018  
**RE:** Homeowners Property Tax Assistance Program (HPTAP) Ordinance

This is to request that the HPTAP Ordinance be referred to the Budget Finance & Audit Standing Committee for consideration. Please see the attached ordinance and supporting documents.

ENTERED OCT 31 2018 M.T.F. For Introduction and set  
Public Hearing for November 20, 2018  
@ 10:10 a.m. (amended Ordinance  
Submitted @ the table) (MS) 3-0

CITY CLERK 2018 OCT 24 PM 12:35



## Michigan Cities (>50,000) & Notary Requirements

City	County	Total Population	Notary Required?
Detroit	Wayne	713,777	Yes
Grand Rapids	Kent	188,040	No
Warren	Macomb	134,056	No data
Sterling Heights	Macomb	129,699	No
Lansing	Ingham	114,297	No
Ann Arbor	Washtenaw	113,934	No
Flint	Genesee	102,434	Yes
Dearborn	Wayne	98,153	No data
Livonia	Wayne	96,942	No data
Westland	Wayne	84,094	No
Troy	Oakland	80,980	No
Farmington Hills	Oakland	79,740	No
Kalamazoo	Kalamazoo	74,262	Yes
Wyoming	Kent	72,125	No data
Southfield	Oakland	71,739	Yes
Rochester Hills	Oakland	70,995	No data
Taylor	Wayne	63,131	No
St. Clair Shores	Macomb	59,715	No data
Pontiac	Oakland	59,515	No
Dearborn Heights	Wayne	98,153	No data
Royal Oak	Oakland	57,236	Yes
Novi	Oakland	55,224	No
Battle Creek	Calhoun	52,347	Yes
Saginaw	Saginaw	51,508	No

Note: This was the data that could be gathered in a limited timeframe. Many cities do not make their applications available online.

**FORMAL SESSION – TUESDAY, NOVEMBER 7, 2018**

**CITY OF DETROIT LAW DEPARTMENT**

**Ayers**, an Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.  
**INTRODUCE.**

**Ayers**, resolution setting public hearing on **Tuesday, November 20, 2018 at 10:10 A.M.** on foregoing ordinance amendment.

## **RESOLUTION SETTING HEARING**

**By Council Member Ayers:**

Resolved, That a public hearing will be held by this body on **Tuesday, November 20, 2018 at 10:10 A.M.** in Council Committee Room, 13<sup>th</sup> Floor, Coleman A. Young Municipal Center for the purpose of considering the advisability of adopting the foregoing an Proposed Ordinance to amend Chapter 18 of the 1984 Detroit City Code, Finance and Taxation; Article IX, *Taxation Generally*, by adding Division 9, *Homeowners Property Tax Assistance Program*, to include Sections 18-9-131 through 18-9-141, to set forth the purpose of the program; to establish ownership and occupancy of the property is required; to require an annual application; to set forth the time of submission of the application; to set for the content of the application and its availability; to remove the notary requirement of the application; to create a short form affidavit; to require guidelines be promulgated; to provide the appropriate relief; to require notice of the program be forwarded with annual assessment notices; to preserve the ability of an applicant to appeal an assessment; and to set forth tax bill requirements.

All interested persons are invited to be present to be heard as to their views.