

OFFICE USE ONLY (Date Stamp)

City of Pleasant Ridge

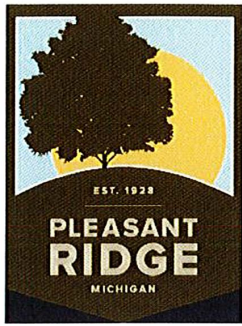
2024

# Poverty/Hardship Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:



**City of Pleasant Ridge**  
23925 Woodward Avenue  
Pleasant Ridge, Michigan 48069

Year \_\_\_\_\_

Address \_\_\_\_\_

Tax ID Number \_\_\_\_\_

## **POVERTY EXEMPTION APPLICATION**

As authorized under the provisions of The General Property Tax Act of 1893 (as amended)

### **POLICY FOR APPLICANTS REQUESTING CONSIDERATION FOR POVERTY EXEMPTIONS**

#### **IMPORTANT – PLEASE READ CAREFULLY !!**

- 1) Applicant(s) shall obtain the hardship application form from the City Treasurer's Office or the Oakland County Equalization Department. Handicapped or disabled applicants may call the Treasurer's Office to make necessary arrangements for assistance.
- 2) Applicants will not be eligible for consideration if they do not meet the income and asset test as established and resolved by the Pleasant Ridge City Commission.
- 3) Applicant(s) must own and occupy the property as a homestead the property for which the exemption is requested. All applicants are required to verify ownership of the property and provide personal identification:
  - a. Must produce a driver's license or other acceptable method of identification and determination of address.
  - b. Must produce a deed, land contract or other evidence of ownership.
- 4) Applicant(s) must complete the application form in its entirety and return it to the City of Pleasant Ridge Treasurer's Office, except as exempted in item #1 above. Any application form submitted to the Board of Review which has not been filled out in its entirety shall be denied by the Board of Review. Appeals of said denial shall be made to the Michigan Tax Tribunal.
- 5) Applicant(s) and other persons residing in the homestead must submit copies of the prior year's income forms as applicable (city will make copies if necessary):
  - a. Federal Income Tax Return: 1040, 1040A or 1040EZ
  - b. Michigan Income Tax Return: MI-1040, MI-1040A or MI-1040EZ

- c. Senior Citizen Homestead Property Tax Form MI-1040CR-1
- d. General Homestead Property Tax Claim MI-1040CR-4
- e. Benefit Statement (Social Security, pension or retirement) & Form 4899 if not required to file tax returns
- f. Social Security Card (any persons 18 years of age or under)
- g. IRS Form 4506-T Request for Transcript of Tax Return

NOTE: All requested tax forms must be submitted. The board will not consider any application that is presented incomplete.

- 6) All applications shall be filed with the City Treasurer's office after January 1 but before the day prior to the last day of the Board of Review.
- 7) Applicants need not appear in front of the board; however, the Board of Review reserves the right to request further information or clarification of any item presented on the application form or tax forms as submitted. Applicants may be asked to make a physical appearance to respond to questions at the board's discretion.
- 8) The governing body of the local assessing unit shall determine and make available to the public policy and guidelines the local assessing unit uses for granting exemptions under the General Property Tax Act of 1893 (as amended).

## **POVERTY APPLICATION CHECK LIST**

Applications may be filed w/ this office beginning January 1, but in no event later than the day prior to the last day of the Board of review

**Applicants must submit most recent year's copies of the following for all persons residing in the homestead:**

Completed Signed Poverty Exemption Application

- Most recent year copy of Federal Income Tax Return – 1040 or 1040A for all persons residing in the home. (Please include supporting documents i.e. W-2 Forms, 1099 Forms)
- Request for Transcript of Tax Return filled out, signed and dated. (Internal Revenue Service Form 4506-T)
- Most recent year copy of State of Michigan Income Tax Returns for all persons residing in the home.
- Copy of filed MI-1040-CR
- If applicant did not file Michigan State Income Tax Return, they MUST provide an annual statement of benefits paid from the Social Security Administration or Michigan Department of Social Services and must sign State of Michigan Form 4988 Poverty Exemption Affidavit (attached).
- W-2 Forms (Do not need if on Social Security)
- The applicant must supply a copy of current driver's license or other form of valid identification.
- The applicant must provide a deed, land contract or other evidence of ownership of the property they are claiming the poverty for.

\* All requested information must be included with Poverty Exemption Application. Without the above information the Board will not consider your application.

# 2024 FEDERAL POVERTY GUIDELINES

US Department of Health & Human

Services STC Bulletin 18 of 2023

For 2024:

Size of Family Unit	Poverty Income Guidelines (Federal Poverty Income Guidelines)	Asset Test Guidelines
1	\$14,580	\$14,000
2	\$19,720	\$14,000
3	\$24,860	\$14,000
4	\$30,000	\$14,000
5	\$35,140	\$14,000
6	\$40,280	\$14,000
7	\$45,420	\$14,000
8	\$50,560	\$14,000
For Each Additional Person	\$5,140	\$0

## Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or City the property is located in each year on or after January 1.

**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.

### PART 1: PERSONAL INFORMATION: Petitioner must list all required personal information.

Petitioner's Name:		Daytime Phone Number:		
Age of Petitioner:	Marital Status:	Age of Spouse:	Number of Legal Dependents:	
Property Address of Principal Residence:		City:	State:	ZIP Code:
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit:		

### PART 2: 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:			

### PART 3: ADDITIONAL PROPERTY INFORMATION: List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below		Amount of Income Earned from Other Property:		
1	Property Address:	City:	State:	ZIP Code:
	Name of Owner(s):	Assessed Value:	Date of Last Taxes Paid:	Amount of Taxes Paid:
2	Property Address:	City:	State:	ZIP code:
	Name of Owner(s):	Assessed Value:	Date of Last Taxes Paid:	Amount of Taxes Paid:

**PART 4: EMPLOYMENT INFORMATION:** List your current employment information.

Name of Employer:			
Address of Employer:	City:	State:	ZIP Code:
Contact Person:	Employer Telephone Number:		

**PART 5: INCOME SOURCES:** List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (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)

**PART 6: 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 of Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 7: LIFE INSURANCE:** List all policies held by all household members.

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

**PART 8: 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

**PART 9: HOUSEHOLD OCCUPANTS:** List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

**PART 10: PERSONAL DEBT:** List all personal debt for all household members.

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

**PART 11: 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 Expenses (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	



**NOTICE:** Per MCL 211.7u(2)(b), 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 must be submitted with this application. 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.

**PART 12: POLICY AND GUIDELINES ACKNOWLEDGMENT:**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

<input type="checkbox"/> The applicant has reviewed the applicable policy and guidelines adopted by the city or City, including the specific income and asset levels of the claimant and total household income and assets.
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**PART 13: CERTIFICATION:**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from the property taxes pursuant to Michigan Compiled Law, Section 211.7u.		
Printed Name	Signature	Date

**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

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**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
<b>PART 5: CERTIFICATION</b>			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	
		Date	
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
<b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	