

**City of Ypsilanti
Board of Review Guidelines
For Hardship Appeals**

To be eligible for a poverty exemption, a person shall annually:

1. Own and occupy the property as a homestead as required by law.
2. File the approved form provided by the City.
3. Provide evidence of ownership.
4. Submit copies of FEDERAL and STATE income tax returns for **all person(s)** residing in the homestead as well as copies of any property tax credit returns, as required by law.
5. The Board of Review may require proof of identification if it feels it is necessary.
6. The household income (including all persons residing in the homestead) shall meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. Household income will be determined after deducting for any health care cost including prescription medicine not covered by insurance. In cases where household income of a property as herein defined exceeds \$10,000, but meets the federal standard, the assessment shall be adjusted so the out-of-pocket property tax, as best estimated based on the previous year's millage rate and after deducting the applicable state property tax refund, equals ten percent (10%) of the household income. In cases where the household income meets the federal standard but is less than \$10,000, the assessment shall be adjusted so the out-of-pocket property tax, as best estimated based on the previous year's millage rate and after deducting applicable state property tax refunds, equals five percent (5%) of the household income.
7. Household income shall be from any and all sources and shall include all dependents and occupants income not limited to types such as salary, state or federal aid, alimony, social security, pension and insurance benefits, return on investments, savings, and any other forms of compensation received.
8. The total of all household assets, not including the homestead shall not exceed \$25,000.
9. The Board of Review may waive the income limits for a household with greater incomes but who have expenses beyond the ordinary scope of expected costs which are severe and unavoidable, such as unusually high health care costs not covered by insurance. In such catastrophic scenarios, the state equalized value may be reduced to zero (0).
10. In cases where the Board of Review deviates from the income limits for substantial and compelling reasons, such as described above in number 9, these reasons will be noted on the petition and communicated in writing to the claimant. Such reasons will be properly documented.

- 11. In no case will the Board of Review approve an assessment reduction without the necessary and required documentation.**
12. In the case of hardship appeal, a copy of the petition and supporting documentation will be kept in a separate file and provided on request to an interested member or the public.

INCOME LIMITATIONS

Income limitations shall be those established by the federal poverty income standards in adherence with Public Act 390 of 1994. For tax year 2017, applicable income limitations are as

Follows:

- Family of 1: Combined Household Income may not exceed \$11,880/yr.
 - Family of 2: Combined Household Income may not exceed \$16,020/yr.
 - Family of 3: Combined Household Income may not exceed \$20,160/yr.
 - Family of 4: Combined Household Income may not exceed \$24,300/yr.
 - Family of 5: Combined Household Income may not exceed \$28,440/yr.
 - Family of 6: Combined Household Income may not exceed \$32,580/yr.
 - Family of 7: Combined Household Income may not exceed \$36,730/yr.
 - Family of 8: Combined Household Income may not exceed \$40,890/yr.
- For each additional person add \$4,160.

2017 CITY OF YPSILANTI

Hardship Application

FAX: (734) 483-7324

FOR OFFICE USE ONLY:			
Parcel#	School District	Petition No.	
Assessed Value	Taxable Value	HS	

Phone _____

DATE OF BIRTH _____

Yourself: _____	Daytime: _____
Spouse: _____	Evening: _____

Marital Status:

Separated

**A copy of your judgment of divorce is required.*

Single

Property address for which relief is being sought:

How many years have you resided at this address?

OTHER OCCUPANTS/CO-OWNER INFORMATION

List each individual currently living in your household *other than yourself and your spouse*; **also list any co-owners** who are not living in your household:

Name				
Age				
Relationship				
Occupation				
2016 Income	\$	\$	\$	t
Household Contribution?	a Yes a No	a Yes a No	a Yes a No	a Yes a No

Claimed as a Dependent?	a Yes a No	a Yes a No	a Yes a No	a Yes a No
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EMPLOYMENT INFORMATION (If not currently employed, indicate ~~most recent~~ employment)

Occupation (Yourself): _____

Employer: _____ Ph: _____

Address:

Average number of Hours Worked per Week:

Are you receiving Social Security? Yes No

When do the Unemployment Benefits Expire?

Occupation (Spouse):

Employer:

Employer/Address/Ph.

I No

I No

I No

HEALTH INFORMATION

Describe any disabilities or health problems that impact your employment &/or financial situation:

ASSET INFORMATION

What are the current assets of all individuals living in your household, **as well as any co-owners who are not living in your household?**

ENTER \$0 IF NONE

Cash				\$
Checking Accounts				\$
Saving Accounts/Certificates of Deposit/Money Market Accounts				\$
Stocks/Bonds/Treasury Bills/Mutual Funds				\$
IRA's/Keoghs/Annuities/401K's/Deferred Compensation Plans				\$
Life Insurance (Cash Value)				\$
Vacation Property/Rental Property/Co-Owner's Home				\$
Personal Property Held as an Investment (i.e. Jewelry, Coins, etc.)				\$
Other				\$
Cars/Boats/RV's/etc.	#1	#2	#3	
Make/Model				
Year				
Estimated Value				
Balance Owed				

LIABILITY INFORMATION

What are the current liabilities of all individuals living in your household? And to who are they paid?
 (Indicate the average monthly bill.)

ENTER \$0 IF NONE

Mortgage Payment (A copy of your mortgage payment coupon or land contract is required)	\$
Car Payment	\$
Medical Bills	\$
Telephone	\$
Heat	\$
Electrical	\$
Cable	\$
Water	\$
Other	\$

If you purchased this home in the past five years, do you have a Mortgage? () Yes () No

"IMPORTANT: If the answer is YES, a copy of your "Uniform Residential Loan Application" is required.

(This document should have been provided to you at your closing. If you are unable to locate it, you will need to obtain a copy from your mortgage company.)

ADDITIONAL INFORMATION

Describe what other forms of financial assistance you have attempted to obtain, specifically, what other charitable organizations have you sought relief from?

FINAL COMMENTS

If there is any other information you would like the Board to be aware of, please use this space:

IMPORTANT*

INCOME & ASSET VERIFICATION

Attach photocopies of the following documents for each individual currently residing in the household, as well as any co-owners who are not residing in the household:

Most recent Statement of Account for *every* asset accounts each individual has
(Checking, Savings, IRA's, Investments, etc.)

2016 Michigan Homestead Property Tax Credit Claim* (MI1040CR or 1040CR-2)

2016 Michigan Income Tax Return* (MM 040)

2016 Federal Income Tax Return* (Federal 1040 or 1040A)

*You must also provide the documents that substantiate each of the dollar figures listed on the above tax forms, such as:

W-2 Forms, Social Security Benefit Statements, FIA Benefit Statements, Workmen's Compensation Benefit Statements, Interest Income Statements, Dividend Income Statements, Pension Benefit Statements, SSI Benefit Statements, Public Assistance Benefit Statements, General Assistance Benefit Statements, Child Support Documentation, Alimony Documentation, etc.

THE APPLICATION PROCESS

- 1) Bring your completed application to the Assessor's Office.
- 2) **Your application will not be considered *complete* unless you have provided all required supporting documentation, as referred to in the gray shaded areas on this application.**
- 3) After we have received your completed application, an appointment will be scheduled for you to appear before the Board of Review.
- 4) **All applicants must appear before the Board of Review in person**, unless a written medical excuse is provided by their doctor at the time their application is submitted.

PLEASE READ CAREFULLY:

I/We, am/are unable to pay the full property taxes on the above described property in accordance with section 211.7u Michigan Compiled Laws. I/We have read this application and fully understand the contents thereof. I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge. I/We further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with Section 211.119 Michigan Compiled Laws.

***** WARNING: A person making a false statement on this affidavit is guilty of perjury.**

Relative to the above stated acknowledgment, I request the City of Ypsilanti Board of Review grant this poverty exemption.

BOARD OF REVIEW MEMBER(S)

APPROVED _____

DENIED _____

