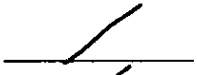
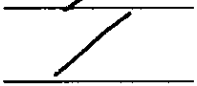


**CITY OF EASTPOINTE
BOARD OF REVIEW
2021 POVERTY EXEMPTION POLICY & GUIDELINES**

Section 211.7u(1) of the Michigan General Property Tax Act defines the poverty exemption as a method to provide relief for those who, in the judgment of the Board of Review are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. The following, policy & guidelines were adopted by the Eastpointe City Council, Resolution No _____

In order to qualify for a Poverty Exemption, the applicant must:

APPLICANT USE
QUALIFIES/SUBMITTED

- | | | |
|--|--|---|
| 1. Be the owner <u>of record</u> of the property for the current assessment year. | |  |
| 2. Occupy the home and claim the Principal Residence Exemption. | |  |
| 3. File <u>complete</u> application annually and timely with all of the information requested below: | | |
| a. Copy of <i>signed and filed</i> Federal Income Tax Return (1040 or 1040a) for <u>all</u> household members for the immediately preceding year or form 4988. | | _____ |
| b. Copy of <i>signed and filed</i> Michigan Income Tax Return (MI-1040) for <u>all</u> household members for the immediately preceding year or form 4988. | | _____ |
| c. Copy of <i>signed and filed</i> Homestead Tax Credit (MI-1040CR, MI-1040CR-2 or MI-1040CR-7) for the immediately preceding year or Form 4988 | | _____ |
| d. Valid Michigan Operator License or Michigan ID Card and proof of all dependents listed as an occupant of the home (if requested). | | _____ |
| e. Provide proof for all information provided on the application promptly upon request and prior to the scheduled Board of Review meeting (if requested). | | _____ |

Proof may include, but is not limited to, recent financial statements, award letter, child support payment or support order, current statements for all listed debts and documentation for medical services or prescription drugs.

- | | | |
|--|--|-------|
| 4. Meet the Federal Poverty Income Guidelines updated annually by the U.S. Department of Health and Human Services (attached). Income for all sources and from all occupants will be considered. | | _____ |
|--|--|-------|

Household Income includes Money, wages, salaries, payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payments, public assistance, alimony, child support, military family allotments, private and government pensions, regular insurance or annuity payments, college

or university scholarships, grants, fellowships and assistantships, dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts and net gambling or lottery winnings.

5. Have an asset level (excluding the principal residence and the true cash value of any household member's principal vehicle) not to exceed 10 times the current annual tax levy.

All bank credit union balances, stocks, bonds, life insurance policies (cash value), jewelry, vehicles and recreational vehicles owned or leased, artwork, antiques, equipment, tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments, money received from the sale of property such as stocks, bonds, and a house or a vehicle (unless the applicant is in the business of selling such property) will be considered. Applicant shall not have ownership of, or interest in, real estate other than the qualified homestead.

Incomplete or inaccurate application or documentation may result in a denial or revocation of exemption.

*The filing deadline will be clearly listed on the front of the application. The application and all attachments WILL NOT BE ACCEPTED AFTER THE DEADLINE DATE in accordance with The General Property Tax Act, MCL 211.7u(3).

The Board of Review shall follow these guidelines when granting or denying a *Poverty Exemption*. The same standards shall apply to each claimant in the City for the assessment year. The Board of Review may not deviate from these policies and guidelines.

Poverty Exemptions are intended to assist those who are in temporary financial straits and are not intended as a permanent or continuous subsidy. All Poverty Exemptions are effective for one year only.

The Poverty Exemption Application will require homeowners to give personal information for all household members. The Eastpointe Assessing Office will, to the best of their ability, respect the confidential nature of this information by not making it available to the public.

Applicants will be notified in writing of the Board of Review's decision and their appeal rights.

Applicants may also file an appeal on their assessed, capped or taxable values in the same assessment year.

PLEASE CONTACT THE OFFICE AT 586-445-3661 WITH ANY QUESTIONS YOU MAY HAVE.

INCOME GUIDELINES FOR 2021

Size of Family Unit	Poverty Guidelines
1	\$ 12,760
2	\$ 17,240
3	\$ 21,720
4	\$ 26,200
5	\$ 30,680
6	\$ 35,160
7	\$ 39,640
8	\$ 44,120
For each additional person	\$ 4,480

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 the 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 5 of 2012 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 as 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.

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 township 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 Monique Owens			Daytime Phone Number [REDACTED]	
Age of Petitioner 37	Marital Status (Divorced)	Age of Spouse	Number of Legal Dependents 2	
Property Address of Principal Residence 32480 Petersburg Ave		City Eastpointe	State MI	ZIP Code 48021
<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 checked="" 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 <i>City of Eastpointe</i>			
Address of Employer <i>23200 Gratiot</i>	City <i>Eastpointe</i>	State <i>MI</i>	ZIP Code <i>48021</i>
Contact Person <i>Elke Doem</i>	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)
<i>City of Eastpointe</i>	
<i>Southeast Macomb Sandy District</i>	
<i>Child support</i>	

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 on Deposit	Current Interest Rate	Name on Account	Value of Investment
<i>Chase Bank</i>			<i>Monique Owens</i>	
<i>Flagstar</i>			<i>Monique Owens</i>	

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
<i>Chev</i>	<i>2011</i>	<i>0</i>	<i>0</i>

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
Monique Owens	37	owner	City of Eastpointe	
[REDACTED]	12	daughter	⊗	
[REDACTED]	12	daughter	⊗	

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
Sallie May	school loan	2011	[REDACTED]	[REDACTED]	[REDACTED]

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	\$65	Electric	\$65	Water	\$100	Phone	80.00
Cable	N/A	Food	150	Clothing	N/A	Health Insurance	N/A
Garbage	\$10.86	Daycare	\$100	Car Expense (see repair, etc.)			\$150
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 11: 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.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: 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 property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name Monique Owens	Signature 	Date 3/15/2021
--------------------------------------	---	--------------------------

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.

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

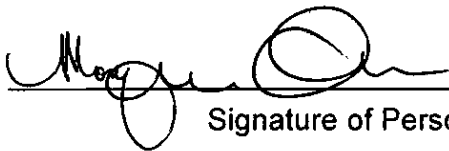
Poverty Exemption Affidavit

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, Monique Owens, 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: 22480 Petersburg Ave
Eastpointe, MI 48021



Signature of Person Making Affidavit

3/15/2021

Date

B.O.R Mar Jul Dec
 Appointment: _____
 Date: 7/20/2021
 Time _____

Parcel: 14-33-104-003
 Name: OWENS
 Address: _____ 22480

**CITY OF EASTPOINTE-SOUTH LAKE SCHOOLS
 MACOMB COUNTY
 HARDSHIP EXEMPTION CALCULATION FORMULA**

1	Owner of Property	Yes	<u> X </u>	No	_____
2	Property Homestead Submitted	Yes	<u> X </u>	No	_____
3	Asset Level Below Guidelines	Yes	<u> X </u>	No	_____
4	Income		\$ _____		<u> </u>
5	Additional Credits (Home Heating Credit, etc.)		\$ _____		<u> -</u>
6	Adjusted Income (line 4 minus line 5)		\$ _____		<u> </u>
7	Adjusted Income Meets Hardship Guidelines	Yes	<u> x </u>	No	_____
	# members		<u> 3 </u>	Income Level	\$ <u>21,720.00</u>
8	Estimated Taxes Based on Current T. V.		\$ _____		<u> 3,164.33</u>
	Current Taxable Value		\$ _____		<u> 45,305</u>
	Current S.E.V.		\$ _____		<u> 78,100</u>
9	Ability to Pay (adjusted income, line 6 multiplied by 3.5%)		\$ _____		<u> </u>
10	Estimated Tax Balance (total taxes, line 8 minus ability to pay, line (9))		\$ _____		<u> </u>
11	State of MI Homestead Credit (max \$1200)	Yes	_____	No	<u> X </u>
12	Taxes for Hardship Consideration (est. tax balance, line 10 minus Homestead Credit, line 11)		\$ _____		<u> </u>
13	If line 12 is 0 (zero) or less than taxpayer Does Not Qualify.				<u> </u>

QUALIFIES

If Qualifies, than take ability to pay & divide by millage rate to determine amount of reduction.

TAXABLE VALUE REDUCTION

39171.42

adjusted taxable value \$ 6,134
 adjusted S.E.V. \$ 6,134

Est taxes 390.21

Comments:

Federal Poverty Income Levels

1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
	\$4,480

SL MILLAGE 69.8450

EP MILLAGE 67.5127