

CITY OF BRIGHTON, MICHIGAN

Office of the Assessor
Colleen Barton, Assessor
(810) 225-8024

Guidelines for Applicants Requesting Poverty Exemptions *as of December 31, 2014*

Pursuant to MCL 211.7u, the City of Brighton has established the following procedures for the uniform determination and application of poverty exemptions to be administered by the Brighton Board of Review.

- 1) All applicants of homesteaded property must obtain and fill out the proper application from the City Assessor's Office. Once obtained, please call the office at (810) 227-9006 and make an appointment to come in and go over your application. This appointment should take only about 30 minutes. Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for a home visit. The application with all requested documents and interview must be completed by:

March 5, 2015	for action by the March Board of Review <i>or</i>
July 16, 2015	for action by the July Board of Review <i>or</i>
December 3, 2015	for action by the December Board of Review
- 2) All applicants must be property owners & reside therein.
 - * Must produce a valid driver's license or other acceptable method of identification.
 - * Must produce a deed, land contract or other evidence of ownership upon request.
- 3) All applicants must fill out the application form in its entirety and return it, in person, to the Brighton office except as noted in Item 1 above.
 - * Applicants must not sign until application is returned.
 - * The office staff at City Hall must notarize application.
- 4) All Applicants must submit **most recent** copies of the following, for all those with ownership interest in the home and any persons residing in the home even if they have no ownership interest:
 - * Federal Income Tax Return - 1040 or 1040A
 - * State of Michigan Income Tax Return
 - * Homestead Property Tax Claim - MI-1040CR
 - * All statements of Income (W-2s, 1099s)
 - * Provide information pertaining to federal non-cash benefit programs including but not limited to: Medicare, Medicaid, food stamps and school lunches.
 - * Provide all income / asset information for all those with ownership interest in the home and any occupants of the home even if they have no ownership interest.
- 5) The Board of Review may review applications without the applicant being present, however, the applicant may attend the meeting if they wish to answer any questions the board may have. The applicant may be asked to answer questions regarding their financial affairs, health, status of the people living in the home, etc. by the board at the board meeting which is open to and may be attended by the public.
- 6) Household income limits are updated each year, using the poverty thresholds established by the Bureau of Census. The board may also consider an adjustment to these limits due to extenuating circumstances and/or disability of the applicant.
- 7) Applicants will be sent a written notice of the Board's final decision. An applicant may appeal the Board's decision to the Michigan Tax Tribunal. Appeals must be filed with the tribunal by July 31, 2014 for appeals before the March Board or within 30 days of notification of the Board's decision for July and December appeals. For more information on how to appeal to the Michigan Tax Tribunal, consult their website at www.michigan.gov/taxtrib.

2015

City of Brighton Poverty Income Guidelines

Size of Family Unit	Federal Poverty Guidelines	City of Brighton Threshold
1 person	\$11,670	\$15,171
2 persons	\$15,730	\$20,449
3 persons	\$19,790	\$25,727
4 persons	\$23,850	\$31,005
5 persons	\$27,910	\$36,283
6 persons	\$31,970	\$41,561
7 persons	\$36,030	\$46,839
8 persons	\$40,090	\$52,117
For each additional person, add	\$4,060	\$5,278

Asset Test

The Maximum Assets allowed for a Poverty Exemption shall be \$20,000. Assets exemption from consideration are the Homesteaded Property w/furnishings and one Motor Vehicle. Motor Vehicle shall be valued at no greater than \$20,000.

**CITY OF BRIGHTON
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

READ BOTH SIDES

Parcel #: _____

COMPLETE ENTIRE APPLICATION AND RETURN IT ALONG WITH THE **MOST RECENT** COPIES OF THE FOLLOWING:

THE LAW REQUIRES THE APPLICANT TO FILE AND PRODUCE AN INCOME TAX RETURN EVEN IF THAT RETURN IS A ZERO FILING.

- (1) FEDERAL TAX RETURN (1040 or 1040A)
- (2) STATE OF MICHIGAN INCOME TAX RETURN
- (3) MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM (1040-CR)
- (4) ALL INCOME STATEMENTS ASSOCIATED W/ABOVE RETURNS (W-2s, 1099s)
- (5) INFORMATION PERTAINING TO FEDERAL NON-CASH BENEFITS PROGRAMS SUCH AS MEDICARE, MEDICAID, FOOD STAMPS AND SCHOOL LUNCHES.
- (6) ALL INCOME/ASSET INFORMATION FOR ALL CURRENT OWNERS AND OCCUPANTS OF THE HOME.

YOUR APPLICATION WILL NOT BE CONSIDERED WITHOUT ALL OF THIS INFORMATION

PERSONAL DATA

Name: _____ Are you 65 or Older? YES NO
Address: _____ Phone #: _____
Social Security #: _____ Are you Disabled? YES NO
Nature of Disability: _____ # of Dependents: _____
Age: _____ Ages of Dependents: _____

List all occupants of the home and their relationship:

NAME	AGE	RELATIONSHIP
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach additional pages if necessary

PROPERTY INFORMATION

Year property was purchased: _____ Purchase Price: _____
Do you own the property free and clear? YES NO -----> What is your monthly payment? _____
Are the taxes included in your payment? YES NO
Are the taxes current? YES NO -----> Amount past due: _____
Do you own other real estate? NO YES -----> Please list below the location, value and type

LOCATION OF OTHER REAL ESTATE	VALUE	TYPE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach additional pages if necessary

EMPLOYMENT STATUS

Are you, your spouse, or other members of the household employed?

Self: NO YES -----> Employer Name & Address: _____
Spouse: NO YES -----> Employer Name & Address: _____
Other members in household: NO YES -----> Employer Name & Address: _____
Name: _____ Employer Name & Address: _____
Name: _____ Employer Name & Address: _____

**CITY OF BRIGHTON
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

READ BOTH SIDES

TOTAL ESTIMATED HOUSEHOLD INCOME DECLARATION

SOURCE	MONTHLY AMOUNT	ANNUAL AMOUNT
Wages / Salaries / Tips	_____	_____
Social Security / SSI	_____	_____
Pension or Retirement	_____	_____
Interest and/or Dividends	_____	_____
Rental Income	_____	_____
Business or Royalty Income	_____	_____
Disability/Workman's Comp	_____	_____
General Assistance / ADC/FIA	_____	_____
General Assistance / Foodstamps	_____	_____
Child Support received	_____	_____
Alimony received	_____	_____
Federal non-cash benefits	_____	_____
Unemployment Benefits	_____	_____
Other Income from Family	_____	_____
Income from Land Contracts, etc.	_____	_____
Any Other Income (Source)	_____	_____
TOTAL PROJECTED INCOME	_____	_____

ASSETS

Do you have a savings account?	NO	YES ----->	Balance: _____	Bank: _____
Do you own any time certificates?	NO	YES ----->	Type: _____	Value: _____
Do you own any stocks or bonds?	NO	YES ----->	Type: _____	Value: _____
Do you own any other assets?	NO	YES ----->	Type: _____	Value: _____
(Boats, RV's, Snowmobiles, etc)			Type: _____	Value: _____
			Type: _____	Value: _____

**CITY OF BRIGHTON
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

READ BOTH SIDES

EXPENSE INFORMATION

	<u>Monthly</u>	<u>Yearly</u>
House Pmt (Prin. & Interest)	_____	_____
Life Insurance	_____	_____
Health Insurance	_____	_____
Homeowners Insurance	_____	_____
Condominium Dues	_____	_____
Auto Insurance	_____	_____
Child Care	_____	_____
Food & Personal Items	_____	_____
Utilities: Electric	_____	_____
Gas/Oil/Heat	_____	_____
Telephone	_____	_____
Water	_____	_____
Medical Bills (After Insurance)	_____	_____
Other Liabilities (Specify)	_____	_____
Car Payment #1	_____	Year, Make & Model _____
Car Payment #2	_____	Year, Make & Model _____
Credit Card Debt	_____	Balance _____
	_____	Balance _____
	_____	Balance _____
Total Monthly Expenses	_____	_____

Do you have any unusual expenses? NO YES-----> Please describe below:

Is there any other information you feel the Board of Review should consider?

**CITY OF BRIGHTON
APPLICATION FOR ONE YEAR HARDSHIP REDUCTION**

READ BOTH SIDES

I/WE DECLARE THAT I/WE ARE UNABLE TO PAY THE FULL PROPERTY TAX LEVY ON THE ABOVE DESCRIBED PARCEL AND HEARBY MAKE APPLICATION FOR PROPERTY TAX RELIEF DUE TO HARDSHIP IN ACCORDANCE WITH SECTION 211.7u OF MCL. I/WE DECLARE THAT THE STATEMENTS MADE HEREIN ARE COMPLETE, TRUE AND CORRECT. I/WE FURTHER UNDERSTAND THAT IF ANY INFORMATION CONTAINED HERIN 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, AND IS ALSO PUNISHABLE BY PENALTY OF PERJURY.

Applicant _____ Date _____

Applicant _____ Date _____

Witness / Notary _____

CITY OF BRIGHTON

POVERTY EXEMPTION WORKSHEET

TAX YEAR: 2015

PARCEL NUMBER:	4718-
OWNER NAME:	
PROPERTY ADDRESS:	

GROSS TAXABLE INCOME:		Gross income shall be adjusted with a factor of 0.72. This allows for 28% of employment income to meet tax liability. At the discretion of the BOR, actual tax liability as reflected on the tax returns may be utilized.
plus NON TAXABLE INCOME:		
ADJUSTED INCOME:	\$ -	
less MEDICAL EXPENSES:		Medical expenses are either 100% of actual expenses or 15% of adjusted income.
less OTHER EXPENSES:	\$ -	Any unusual & necessary expenses that the BOR determines to be detrimental to the applicant's ability to pay property taxes.
NET INCOME FOR PROPERTY TX CALC:	\$ -	

Total Net Income for calc X 3.5% (.035) or by the percent in Table 3 below \$ _____ - (TAX)

Plus expected credit from 1040-CR (use prior years credit) _____

Tax Liability to be used to determine Taxable Value \$ _____ -

$$\begin{array}{rcccl}
 \$ & - & / & 0.0372600 & = & \$ & - \\
 \text{Taxable Liability} & & & & & \text{2014 Taxable Value} &
 \end{array}$$

APPROVED _____

DENIED _____

NOTE: THE MAXIMUM ASSETS ALLOWED FOR A POVERTY EXEMPTION SHALL BE \$20,000. ASSETS EXEMPTED FROM CONSIDERATION ARE THE HOMESTEAD PROPERTY W/FURNISHINGS AND ONE MOTOR VEHICLE. MOTOR VEHICLE SHALL BE VALUED AT NO GREATER THAN \$20,000.

NOTES OR REASON FOR DENIAL: _____

Table 3:

Income	% of Income
\$3,000 or less	0%
\$3,001 - \$4,000	1%
\$4,001 - \$5,000	2%
\$5,001 - \$6,000	3%
More than \$6,000	3.5%
