OFFICE USE ONLY (Date Stamp)

City of Bloomfield Hills

# 2025 Poverty/Hardship Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

### 2025 CITY OF BLOOMFIELD HILLS POVERTY EXEMPTION

#### POLICY AND GUIDELINES

#### A. POLICY

The Bloomfield Hills Board of Review shall analyze all properly submitted applications for Poverty Exemptions, according to amended P.A. 390 of 1994, section 211.7u of the Michigan Compiled Laws (MCL) and P.A. 253 of 2020. Every taxpayer will be treated the same, and the items to be considered and the manner in which they will be analyzed are listed under the following guidelines.

#### B. APPLICATION GUIDELINES

- For a Poverty Exemption the applicants must own and occupy the property as their principal residence. (Otherwise known as Primary, Permanent, Homestead, Household)
- 2. Required documents include Federal and Michigan Income Tax Returns along with a filed MI-1040CR, Homestead Property Tax Credit Claim. These returns are required to be eligible for a poverty exemption. For calendar year 2025, these are the tax returns for 2024. For those persons residing in or on the subject property who are not required to file Federal or State Income Tax Returns, said persons may file an affidavit with the City indicating they are not required to file said tax returns; however, the owner of the subject property must file said tax returns with the City.
- Income and Asset information includes all members of the household. Information regarding exemptions for dependents, elderly and disabled obtained from the Federal and Michigan Income Tax Returns will be noted. Suggested Asset and Income sources:

Income – includes but is not limited to the following:

- a. Employment
- b. Pensions
- c. Social Security
- d. Unemployment Compensation
- e. Worker's Compensation
- f. General Assistance
- g. Aid to Dependent Children
- h. Alimony
- i. Interest
- j. Dividends
- k. Child Support
- 1. Insurance
- m. Gifts, Cash, Loan, Etc.
- n. Other

Note: Payments provided through the Holocaust Restitution Program are exempt income in determining eligibility for a Poverty Exemption. Please also note that monies/credits received pursuant to MCL 206.520 (Homestead Property Tax Credit) is not income for purposes of MCL 211.7u.

Assets – includes but is not limited to the following:

- a. Cash
- b. Checking/Savings Account
- c. Stocks/Bonds
- d. IRK/Keogh Annuities and Certificates of Deposit
- e. Deferred Compensation
- f. Investments
- g. Money Markets
- h. Vehicles (such as Cars, Trucks, SUVs) other than First Initial Vehicle
- i. Insurance
- j. Gifts/Cash
- k. Real Estate other than Principal Residence
- 1. Personal property
- m. Recreational Vehicles and Recreational Equipment
- n. Boats, Jet Skis and other similar Aquatic Vehicles
- 4. All property taxes shall be paid and current on the property or on a payment plan with the Oakland County Treasurer to pay the delinquency.

#### C. 2025 CITY OF BLOOMFIELD HILLS POVERTY GROSS INCOME SCHEDULE

Size of Family Unit	Poverty Guidelines
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For each additional person, add	\$5,380

#### D. EVALUATION PROCEDURE

1. Application may be reviewed by the March Board of Review without the applicant being present. However, the Board may request that an applicant or their representative be available to respond to any questions the Board may have. Board of Review meeting schedules will be made available to the applicants.

- 2. If requested, the applicant should be prepared to answer questions regarding their financial affairs, health, the status of people living in their home, etc.
- 3. The Board of Review will follow the approved policy and guidelines to determine eligibility and the amount of the exemption.
- 4. A majority of the Board of Review must agree as to the disposition of the poverty claim for the exemption to be granted.
- 5. All information is subject to verification.
- 6. The City will keep minutes of all proceedings before the Board of Review. All meetings are to be held in a municipal building.
- 7. A person filing a poverty exemption claim may also appeal the same parcel's assessment before the current March Board of Review.
- 8. The Board of Review shall follow the policy and guidelines of the City of Bloomfield Hills in granting or denying an exemption under this section. Pursuant to P.A. 253 of 2020, the Board of Review may only grant exemptions as follows: (1) 100% reduction to taxable value, (2) 75% reduction to taxable value, or (3) 50% reduction to taxable value, or (4) 25% reduction to taxable value, or (5) any other percentage reduction to taxable value approved by the State Tax Commission.

#### E. INCOME AND ASSET TESTS

- Income Test: An applicant must meet the 2025 City of Bloomfield Hills Poverty Gross Income Schedule as set forth in Section C.
- 2. Asset Test: The asset threshold for an applicant in the City of Bloomfield Hills shall be assets not exceeding a value of \$25,000 for one person living in the residence, or \$35,000 for two or more people living in the residence.

The review process may require additional information to determine eligibility.

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# CITY OF BLOOMFIELD HILLS 2025 POVERTY APPLICATION 45 E. Long Lake Road, Bloomfield Hills, Michigan 48304

Date		
Date		

*	MUST B	E COMPI	ETED	IN ITS	<b>ENTIRETY</b>	го ве	CONSIDERED

Petitioner's Name:		Age:
Value:		Parcel Number:
How long have you liv	ed at this addresslease identify previous address,	
Phone Number:		
Marital Status: (Check	(One)	
	<ul><li>( ) Married</li><li>( ) Divorced</li><li>( ) Widow/ Widower</li><li>( ) Separated</li><li>( ) Single</li></ul>	How Long How Long How Long How Long How Long
Employment Status:	<ul> <li>( ) Employed Full-Time</li> <li>( ) Employed Part-Time</li> <li>( ) Unemployed – How Long</li> <li>( ) Laid Off – How Long</li> </ul>	
Occupation:	Employer	··
(I Describe any disability	f Employed) or health problems you have:	
Spouse's Name:		Age:
Employment Status: Spouse	<ul> <li>( ) Employed Full-Time</li> <li>( ) Employed Part-Time</li> <li>( ) Unemployed – How Long</li> <li>( ) Laid Off – How Long</li> </ul>	<u> </u>
Occupation (Spouse):_ (SPOUSE)	(If Employed)	ployer (How Long)
Describe any disability	or health problems spouse may	have:

Please list all persons residing in or on this property which must qualify as a "Homestead" under, P.A. 237 of 1994. All residents must supply copies of:

Current Federal and Michigan Income tax returns, including a filed Michigan Homestead Property Tax Credit Form, MI-1040CR including asset information for all persons residing in the household. For those persons residing in or on this property who are not required to file Federal or State Income Tax Returns, said persons may file an affidavit with the City indicating they are not required to file said tax returns; however, the owner of the subject property must file said tax returns with the City.

Name	Age	Relationship	Employment Status	Extent of Dependence for Food, Shelter, etc.
	7 The same of the			Projetulario de la companya del companya del companya de la compan
	ne reduction	the sole owner(s) of on is requested? on: () Yes () No		spouse) occupy the property for
•	()	wnership interest in a Yes () No r real estate:	any real estate other than th	e above property?
requeste	-	ast two (2) years? (	) Yes () No	roperty for which the reduction is
Is there	a mortgag	e or a land contract of		() Yes () No
		nonthly mortgage or ) Without Taxes	land contract payment?	\$
When w	rill the mo	rtgage or Land Cont	ract be paid off?	****
What is	the unpaid	l balance on the mor	tgage or land contract?	\$
Are the	taxes paid	?		() Yes () No
When di	id you pur	chase this property?		

What was the purchase price?		\$	
Did you seek property tax relief last year?		() Yes () No	
Spouse or household occupant #1			
Name:	Age:	Relationship:	_
Please list all sources of your personal incommon annual basis:  Employment Pension Social Security Unemployment Compensation Workman's Compensation Welfare Assistance – ADC Alimony Interest/Dividends Child Support Insurance Gifts (Cash, Other)	\$ \$ \$	the amount from each source on an	
Other  What are your current assets: (Please provides) Cash/ Checking Account Savings/Money Markets/CD's Stocks/Bonds Investments (Real & Personal Vehicles, Cars, Boats, RV's Insurance Gifts/Cash/Other	\$ \$ ) \$	as of 12-31-2024)	
Please note that monies/credits received puris not income for purposes of MCL 211.7u Program are not income for purposes of McAdditional Household Occupants (Attach	i. Payments pr ICL 211.7u.	rovided through the Holocaust Restitut	
Name:		Relationship:	
			= 7/

Please list all sources of personal income, indicate th	e amount from each source on an annual basis:
Employment	\$
Pension	\$
Social Security	\$
Unemployment Compensation	\$
Workman's Compensation	\$
Welfare Assistance – ADC	\$
Alimony	\$
Interest/Dividends	\$
Child Support	\$
Insurance	8
Gifts (Cash, Other)	8
Other	8
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Please note that monies/credits received pursuant to lis not income for purposes of MCL 211.7u. Paymer Program are not income for purposes of MCL 211.7	nts provided through the Holocaust Restitution
What was the total income from all sources for ever (2) years? *All residents must supply copies of their Current Year \$Last Year \$	current year Federal and Michigan Tax returns
Do you anticipate any major changes in income for	the coming year? () Yes () No
If so, please explain:	
Advantage of the second	The state of the s
Do you have any major or unusual expenses?	( ) Yes ( ) No
If so, please explain (Attach additional sheets if nec	essary):
VERIFICATION OF EXPENSES MAY BE REQU	JIRED
and the second s	
Does anyone contribute to your support?	() Yes () No
If so, who contributes to your support and how muc	h is contributed?
Is anyone else able to contribute to your support?  Explain:	() Yes () No

Do you anticipate selling the prop ( ) Yes ( ) No	perty for which relief is sought in the next year?
PLEASE READ CAREFULLY:	
application for property tax reli Laws. I (we) have read this a	perty taxes on the above described property and hereby make ef in accordance with Section 211.7u of Michigan Compiled pplication and the 2025 City of Bloomfield Hills Poverty inderstand the contents thereof. I (we) declare that the statements
year, any and all relief granted	the best of my (our) knowledge. I (we) further understand that if is found to be false or incomplete, or if property is sold within the by this application will be forfeited and placed back on the d interest occurring on the additional tax liability.
•	of the Oakland County Equalization Division (which acts as the aff) and/or the Bloomfield Hills Board of Review and/or any of its y property at some point during the course of this year to ensure
APPLICANT SIGNATURE:	
SPOUSE SIGNATURE:	DATE:

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Michigan Department of Treasury 5737 (01-21)

#### **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: Daytime Phone Number: Number of Legal Dependents: Age of Petitioner: Marital Status: Age of Spouse: Property Address of Principal Residence: City: State: ZIP Code: Amount of Homestead Property Tax Credit: Check if applied for 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. Amount of Income Earned from Other Property: Check if you own, or are buying, other property. If checked, complete the information below Property Address: City: State: ZIP Code: 1 Date of Last Taxes Paid: Name of Owner(s): Assessed Value: Amount of Taxes Paid: City: ZIP code: Property Address: State: 2 Name of Owner(s): Assessed Value: Date of Last Taxes Paid: Amount of Taxes Paid;

ART 4: EMPLOYMENT INF Name of Employer:										
Address of Employer:			Ci	ty:			Sta	ite: 2	ZIP Code	:
Contact Person:			Employer T			elephone	Number:			
ART 5: INCOME SOURCES adividual retirement accounts), aims and judgments from lawsucome, for all persons residing a	unemployr its, alimon	nent comp y, child su	ensation,	disabil	ity, gove	rnment	pensions, wo on, reverse n	rker's co nortgage,	mpensat or any o	ion, dividends, other source of
So	irce of Inco	me					Mon	thly or An (indicate		ome
······································										
	,									
embers, including but not limite ash, stocks, bonds, or similar inv ame of Financial Institution or I	estments,	for all pers	ons residi	ng at t			Name on		es, certi	Value of Investment
ART 7: LIFE INSURANCE: Name of Insured	1	icies held of Policy	Month	ly	Policy P	aid in	Name of	Beneficia	nry	Relationship to
			Payme	nts	Fu	11				Insured
										161
ART 8: MOTOR VEHICLE eld or owned by any person res	INFORM	ATION: A	all motor v	ehicle	s (includ	ing mot	orcycles, mo	tor home	s, campe	er trailers, etc.)
Make	ding with		Year		1	Monthly Payment			Balanc	e Owed
							8			

PART 9: HOUSEHOLD OCCUPANTS: List all persons living in the household. First and Last Name Age Relationship to Place of Employment \$ Contribution to Family Applicant 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. Water Heating Electric Phone Cable Food Clothing Health Insurance Garbage Daycare Car Expenses (gas, repair, etc.) 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.

PART 13: CERTIFICATION:		
	nowledge that the information provided in this form xes pursuant to Michigan Compiled Law, Section 2	
Printed Name	Signature	Date

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

## 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.

PART 1: OWNER INFORMATION — Enter information	on for the person owning a	nd occupying t	he resid	lence.	
Owner Name	grand person extrang	Owner Telephone	BUTTER OF THE SERVICE AND		
Mailing Address	City		State	ZIP Code	
PART 2: LEGAL DESIGNEE INFORMATION (Comp	lete if applicable.)				
Legal Designee Name		Daytime Telephor	ne Number		
Mailing Address	City		State	ZIP Code	
PART 3: HOMESTEAD PROPERTY INFORMATION	— Enter information for prop	erty in which the	e exempt	tion is being claimed.	
City or Township (check the appropriate box and enter name)  City Township Village		County			
Name of Local School District					
Parcel Identification Number	Year(s) Exemption Previous	ly Granted by Board	of Review		
Homestead Property Address	City		State	ZIP Code	
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPA	NCY, AND INCOME STA	TUS (Check all	boxes	that apply.)	
<ul> <li>☐ I own the property in which the exemption is being claimed.</li> <li>☐ 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.</li> <li>☐ 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.</li> </ul>					
PART 5: CERTIFICATION					
I hereby certify to the best of my knowledge that the in an exemption from property taxes by reason of pover					
Owner or Legal Designee Name (print) Signal	ture of Owner or Legal Designee		D	ate	
Designee must attach a letter of authority.					
LOCAL GOVERNMENT USE	ONLY (DO NOT WRITE B	ELOW THIS L	INE)		
Approved Denied (Attach appeal instructions	s and provide to owner.)	Tax Year(s) exe	emption wi	ill be posted to tax roll	
CERTIFICATION — I certify that, to the best of my accurate.	knowledge, the informatio	n contained in	this for	m is complete and	
Assessor Signature		Date Certified by	Assessor		

#### **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.

l,	, swear and affirn	n by my signature below that I
	hat is the subject of this Application eceding tax year, I was not required	
ax rotam.		
Address of Principal Residence:		
Signature of Pers	on Making Affidavit	Date