1 EVERYONE HAS THE RIGHT
TO OWN PROPERTY ALONE AS WELL
AS IN ASSOCIATION WITH OTHERS
2 NO ONE SHALL BE ARBITRARILY
DEPRIVED OF THEIR PROPERTY

STOLEN LAND

ARTICLE 17
UNIVERSAL DECLARATION
OF HUMAN RIGHTS

United Community Housing Coalition

Homeowner Paperwork and Tax Exemptions (1)

Property taxes come every year from the City. Unpaid taxes become delinquent with Wayne County Treasurer, where they grow with interest and fees. If you owe taxes for 2018 or prior, your home could be foreclosed March 31, 2021. **Save your home with 1) Tax Exemptions with the City, 2) Payment Plans with Wayne County Treasurer, and 3) other additional resources.**

PTA- Property Transfer Affidavit

About: PTA is a form that property owners must file with the City Assessor to put the taxes in their name. Once you are the taxpayer, you can qualify for tax breaks, such as PRE and HTPAP.

To Qualify: You must be the property owner.

Application Process:

1. Fill out PTA with your city assessor within 45 days of getting ownership, if possible. Form is online at https://www.michigan.gov/documents/l4260f_2688_7.pdf.
2. Go to the Ground Floor of Coleman A. Young with your PTA and proof of ownership (deed) to get your PTA stamped.
3. Keep a stamped copy of the PTA for your records with your ownership papers.

PRE- Principal Residence Exemption

About: PRE, or homestead, is an exemption for homeowners. You should have PRE if you own the property and live in it. PRE can save you approximately 20% on your taxes every year. After filing, your assessment should show PRE 100%

To Qualify: You must own your home and have current ID at the address

Application Process:

1. Fill out a PRE form with City Assessor or https://www.michigan.gov/documents/2368f_2605_7.pdf
2. Go to the Ground Floor of Coleman A. Young with your PREA and proof of occupancy (ID at this address) to get your PRE stamped.
3. Keep a stamped copy of the PRE for your records with your ownership papers.

Note: If you have delinquent taxes, you will need a PRE to get the IRSPA plan.

HPTAP- Poverty Tax Exemption

About: HPTAP is tax exemption low-income homeowners. If you are approved for HTPAP, your 2021 taxes will be lowered and you will be eligible for PAYS to reduce any delinquent taxes.

To Qualify: You must own your home, have PRE, and have a low household income. Some cities may require you to file income taxes. You may get a partial or full exemption based on the amount of household income. Income requirements differ in each city.

Application Process:

1. Gather documents (deed, ID, proof of 2020 income, 2020 income tax filing, etc.)
2. Complete the application. It should be available with your City Assessor, online, and it may be mailed to your house. If you are in Detroit, visit detroitmi.gov/HPTAP.
3. If you are on a fixed income, complete the extra 1 page "Affirmation to Remain Exempt" form to receive renewal for up to 3 additional years.

Note: Help is available with local nonprofits listed on the above website.

United Community Housing Coalition

Payment Plans with Wayne County Treasurer (2)

Property taxes come every year from the City. Unpaid taxes become delinquent with Wayne County Treasurer, where they grow with interest and fees. If you owe taxes for 2018 or prior, your home could be foreclosed March 31, 2021. **Save your home with 1) Tax Exemptions with the City, 2) Payment Plans with Wayne County Treasurer, and 3) other additional resources.**

PAYS- Pay as You Stay

About: PAYS is a zero-interest tax reduction or payment plan for homeowners. PAYS takes your home out of foreclosure, reduces debt, and removes all interest and fees.
To Qualify: PAYS is available to low-income homeowners who get approved for HPTAP.
Application Process:

- Apply for HPTAP Tax Exemption and get approved.
- Decide if you want to pay a lump sum or enter a monthly plan. The one-time lump sum is recommended because it comes with a larger discount and you can immediately be out of debt once you enroll. The monthly plan is 36 months (3 years long).
- Enroll online and make your payment. Enroll at pta.waynecounty.org and follow instructions after clicking the purple [PAYSPA] button. You can also call to make an appointment (313-224-5990) or call UCHC (313-405-7726).

IRSPA- Interest Reduction Stipulated Payment Agreement

About: IRSPA is a payment plan that takes your home out of foreclosure, gives you 5 years pay, and reduces interest from 18% to 6%. IRSPA bundles all delinquencies owed at the time you sign up. Treat your IRSPA like a mortgage: get on it once and pay every month until the debt is gone. While you are on the IRSPA, pay every month on the oldest tax year owing to the Wayne County Treasurer (first priority) and keep current on taxes owing to the City so they do not become delinquent (second priority).
To Qualify: You must be a homeowner with a PRE and you must not have had an IRSPA before.
IRSPA is recommended for homeowners who don't qualify for HPTAP Poverty Tax Exemption, who haven't been approved yet, or who live in communities that do not have PAYS.
Application Process: To sign up and make payments, go to pta.waynecounty.org, or make an appointment with Wayne County Treasurer (313-224-5990), or contact UCHC (313-405-7726).
Note: If you miss payments and are kicked off the IRSPA, your debt will increase and your home could be foreclosed the following year. If you are kicked off ISRPA, making payments may not help stop the foreclosure so save money and speak to UCHC counselors.

DOOE- Distressed Owner-Occupant Extension

About: DOOE is an extension that can take your home out of foreclosure. DOOE does not reduce taxes, but it can stop foreclosure for one year while you make other arrangements.
To Qualify: You must own your home, live in it, and owe no taxes prior to 2018. You might need a DOOE if you cannot make payments, if you are waiting to get into an IRSPA, or if you are waiting to qualify for PAYS.
Application Process: To apply, you must sign the front and back page of the form, and provide Deed, ID and a recent bill in your name at the address. The DOOE form is available online at waynecounty.com/elected/treasurer/taxpayer-assistance.aspx or with UCHC.
Note: Once you are ready to make payments, UCHC recommends you apply for plans that reduce tax debt, such as PAYS or IRSPA.

United Community Housing Coalition

Additional Resources (3)

Property taxes come every year from the City. Unpaid taxes become delinquent with Wayne County Treasurer, where they grow with interest and fees. If you owe taxes for 2018 or prior, your home could be foreclosed March 31, 2021. **Save your home with 1) Tax Exemptions with the City, 2) Payment Plans with Wayne County Treasurer, and 3) other additional resources.**

Michigan Homestead Property Tax Credit

About: The State of Michigan can help you pay current year property taxes with a tax credit based on your home's property taxes. The credit can be up to $1,500.

To Qualify: You must be an owner or renter and have occupied your home for at least 6 months. Your home's taxable value must be less than $135,000. Your total household resources must be less than $60,000. You can file even if you are not required to file income taxes.

Application Process: You should complete the Michigan Homestead Property Tax Credit Claim MI-1040CR to apply for the credit. Go to your tax preparer or get free help below:

- Wayne Metro – make an appt at **www.waynemetro.org/taxes** or call 313-388-9799
- Accounting Aid Society – make an appt at **accountingaidsociety.org** or 313-556-1920

SER- State Emergency Relief

About: Low-income homeowners facing tax foreclosure may qualify for State Emergency Relief to pay property taxes.

To Qualify: You must have the "yellow bag" Foreclosure notice that is put on the front door of foreclosed homes and your foreclosable taxes must be $2,000 or less.

Application Process: Share your foreclosure notice with a DHHS case worker and complete the SER form for property tax assistance. Note, there may be a co-pay.

Wayne Metro "CARES" Assistance

About: Wayne Metro is a non-profit that can help provide funding and other services to low- income homeowners in Wayne County. Services include income tax filing, plumbing repair, and funds for household issues including property taxes, utilities, funeral assistance and more.

To Qualify: You must be a resident of Wayne County, have low income, and apply for help. **Application Process:** Complete the online application **waynemetro.tfaforms.net**/4849089 or call 313-388-9799.

See Page 50 for more information on Wayne Metro CARES Assistance

United Community Housing Coalition

Michigan Legal Services

Probate in a Foreclosed Home

If your home is owned by a deceased family member, you may need to open a Probate Case to become the owner. A deceased person cannot deed the home to you, so probate is a process that grants ownership through the courts. The probate court process can take several months and may involve going to the court at least three times. You must make sure to complete the probate process until it is over.

Our Service:

UCHC and MLS assist residents of homes with tax-foreclosure issues to complete the probate process. We are not able to represent you in Probate Court, but we will assist you to create a strategy, prepare forms, and apply for other assistance.

We do not charge for our services, but there are costs associated with the probate process.

Expected Costs:

- $175.00- Filing Fee (or $0 if you receive public assistance)
- $ 12.00- Letter of authority
- $ 95.15 -Publishing Cost
- $ ____- Inventory Fees - varies per case

Note: fees vary based on the time of death, the size of the estate, etc. You will also need to pay any recording fees that are needed to record the transfer of title at the Register of Deeds

Property Tax Foreclosure with Probate:

If you open a probate case in a timely manner, you may be able to stop the tax foreclosure process with the Wayne County Treasurer. After the probate process is over, you will be the owner of the home and you will also inherit delinquent property taxes. However, as the owner/occupant, you will be entitled to tax exemptions and more affordable payment plan options. You may have to enter a payment plan with Wayne County Treasurer for the property taxes if your probate case is old, or if you do not open it in time. You may only qualify for a "REGSPA" plan.

If probate is not possible, you may qualify for the Make it Home program to become the owner of your home through the tax foreclosure.

See reverse side for list of documents requested for probate.

United Community Housing Coalition and Michigan Legal Services
2727 Second Ave, Suite 313, Detroit, MI 48201
Tax Hotline 313-405-7726 | Eviction Hotline: 313-355-3352
www.uchcdetroit.org www.milegalservices.org

United Community Housing Coalition

Michigan Legal Services

The following documents will be needed to complete the probate process:

- ☐ Will (if there is one)
- ☐ Whatever proof you have that you should be given title to the home you live in, for example:
  - Last recorded deed to the property (Copies can be purchased for a small fee at Register of Deeds, 400 Monroe Street, 7th Floor).
  - Land contract
  - Receipts showing payment to the last owner
- ☐ Death certificate(s) for previous property owner.
- ☐ Copies of any previous Probate matters for this property, whether case is open or not
- ☐ List of all known heirs, devisees and interested parties, which includes their names, current addresses and current telephone numbers, and their relationship to the deceased person (e.g., "son," "wife," etc.)

  – HEIRS are: Spouse, children, parents of the deceased person.

  – DEVISEES are: People named to receive benefits in a will who are not heirs

  – INTERESTED PARTIES are: Others who may have interest in the property, including mortgage/creditors
- ☐ Current government-issued picture ID, front and back
- ☐ If you have a low income and you are receiving public assistance, the Probate Court will waive the initial filing fee ($175.00). If this applies to you, also bring with you a printout or letter from DHHS showing your current status and your case number.
- ☐ "Paid in Full" funeral bill.

Your expected costs are: _____. If you want to make payments through UCHC, you can:

- Make a payment online at www.uchcdetroit.org/make-a-payment,
- Money order made payable to "UCHC." Please put your name, the address of the property, and "for probate costs" on the money order. Drop off at ground flood security desk or mail to Mail to UCHC, 2727 Second Ave, Ste 313, Detroit, MI 48201; Attn: D. Choly

United Community Housing Coalition

PAYS - Pay as You Stay

Summary: PAYS is a program with the Wayne County Treasurer that stops foreclosure and can dramatically reduce tax debt for low-income homeowners. It is the best plan offered by the Wayne County Treasurer, but it is only available after approval of the HPTAP Poverty Tax Exemption. PAYS comes in two forms: a one-time lump sum, or a monthly payment plan option. PAYS is also known as "PAYSPA" or "Pay As You Stay".

Who Should Get It:

Any low-income homeowner with delinquent taxes should get PAYS.

Who Qualifies:

- You must be a low-income homeowner in one of the following cities:
  - Dearborn, Dearborn Heights, Detroit, Ecorse, Grosse Pointe City, Grosse Pointe Farms, Hamtramck, Highland Park, Plymouth City, Redford Twp., Rockwood, Romulus, Sumpter Twp., Taylor, Trenton, Van Buren Twp., and Westland
- You must be approved for your City's Poverty Tax Exemption (known as HPTAP in Detroit). Go to **detroitmi.gov/HPTAP** if you live in Detroit or talk to your assessor's office to get the application.

How to Sign Up:

1. Apply for the Poverty Tax Exemption (HPTAP) with your City Assessor.
2. After your Poverty Tax Exemption (HPTAP) is approved, you will receive a letter from the Wayne County Treasurer notifying you that you are eligible for PAYS/PAYSPA.
3. Decide which option you want:
   - *One-Time Lump Sum* - This option offers the biggest discount. Sign up and make a one-time lump sum payment to eliminate all your tax debt to the Wayne County Treasurer. UCHC recommends this option.
   - *Monthly Payment Plan* - If you cannot afford the one-time lump sum, the monthly plan will still reduce debt and spread-out payments over time. This is a three-year plan with no interest or fees. Your home will be safe from foreclosure for the length of this plan. NOTE*: Keep current on this plan. If you fall behind, you may be subject to the entire original debt.*
4. Enroll online:
   - Go to **pta.waynecounty.com** Search for your address and look for the purple button that says **[PAYSPA]**
   - Click on the option you want ("Monthly Payment Plan" or "One-time Lump Sum"), enter your information.
   - Pay the requested amount online or at a Divdat kiosk. If you go to the kiosk, remember the amount you must pay and pay to the Wayne County Treasurer.

*UCHC can work with you if you need help. Visit **uchcdetroit.org/resources** for instructional videos or call our tax hotline 313-405-7726.*

Keeping on the Plan:

If you pay the full one-time lump sum, you are done! Keep current with your City taxes every year by paying in full. If you get the monthly plan, sign the payment plan sent to your email and return to the Wayne County Treasurer. Pay every month on the oldest tax year you owe. Feel free to pay extra if you want to be done in under 3 years.

Keep your current year taxes low by renewing or applying for the HPTAP Poverty Tax Exemption every year.

United Community Housing Coalition
2727 Second Ave, Suite 313, Detroit, MI 48201
Tax Hotline 313-405-7726 | Eviction Hotline: 313-355-3352 | www.uchcdetroit.org

United Community Housing Coalition

IRSPA- Interest-Reduced Stipulated Payment Agreement

Summary: The IRSPA is a 5-year monthly payment plan for homeowners with delinquent taxes. IRSPA stops the foreclosure for as long as the plan remains current, lowers tax debt by reducing interest, and gives you time to pay. Other than PAYS, IRSPA is the most affordable payment plan with Wayne County Treasurer.

Who Should Get It:

Homeowners with delinquent taxes, who do not qualify for PAYS or are waiting to become eligible for PAYS, and who can make monthly payments.

Who Qualifies:

- **Ownership-** You must own your home and have recorded proof (deed, land contract, probate order, etc.)
- **Principal Residence-** This property must be your home, or your "principal residence." You may need a "PRE" form from your City Assessor if it is not already on file with the Wayne County Treasurer. Make sure your current ID shows the address and file a PRE with your City Assessor.
- **Down payment-** There is a down payment of 10% base taxes to sign up.

How to Sign Up:

A. Online: Enroll at **pta.waynecounty.com**. Search for your address and look for the Orange [IRSPA] button. Follow the steps. The IRSPA contract will be emailed for you to sign and return to the Treasurer.
B. In person: Make an appointment with the Wayne County Treasurer at 313-224-5990 or **treasurer.waynecounty.com**. Bring ID, PRE and down payment with you.
C. With UCHC: Call UCHC's tax foreclosure hotline if you need help enrolling.

Next Steps:

You must do two things to keep your IRSPA:

1. Monthly- Pay your monthly payment every month to the oldest tax year owing to Wayne County Treasurer.
2. Keep Current- Pay the Summer and Winter tax to your City every year before they become delinquent. You may need to "roll in" a recent tax year into your IRSPA if it becomes delinquent.

Treat your IRSPA like a mortgage: pay every month until the debt is gone. You can pay more if you want to be done in under 5 years. All delinquent taxes owing at the time you sign up will be included in your IRSPA.

Behind on IRSPA

If you fall behind on your IRSPA, keep paying as best you can so that you do not get kicked off. The monthly payments to the oldest tax year are your priority. If another year of taxes become delinquent, you have the option to "roll in" an additional tax year to your IRSPA. You can only do this once.

Kicked Off IRSPA

If you are kicked off your plan, you will not be at risk of foreclosure immediately, but you will be at risk the next year. Save your money until you have enough to "reinstate" your plan. If you are low-income, apply for HPTAP to get PAYS. PAYS is available for low- income homeowners even if they have been kicked off IRSPA.

United Community Housing Coalition

DOOE- Distressed Owner Occupant Extension

Summary: DOOE is a program with Wayne County Treasurer that stops foreclosure for one year with no down-payment. DOOE is like a band-aid: it does not reduce tax debt, but it can give you time to make other arrangements without risk of foreclosure.

Who Should Get It:

- Homeowners who have no money to make payments on the taxes,
- Homeowners who are waiting to qualify for another program, like PAYS, but want to be safe while they wait, and,
- Homeowners who do not yet have a PRE.

Who Qualifies:

- **Ownership-** You must own your home and have recorded proof (deed, land contract, probate order, etc.)
- **Occupancy-** You must live in your home and have ID and utility bills or documents to show you live there.
- **Only 3 years tax debt-** You cannot get a DOOE if you owe taxes prior to 2018.
- **Qualifying Income-** Household should be "low income".

How to Sign Up:

1. Get the application from the Wayne County Treasurer, UCHC, or online at **waynecounty.com/elected/treasurer/taxpayer-assistance.aspx**
2. Fill out the form, sign it, and gather supporting documents
   - Proof of ownership
   - ID with the address of primary residence
   - Recent mail in your name and address (such as DTE, water bill, DHHS letter, etc.)
3. Submit to Wayne County Treasurer by mail (400 Monroe 5th Fl. Detroit, MI 48226) or by email wctopaymentplan@waynecounty.com.

Note: UCHC can work with you to fill out and submit a DOOE if you need help.

Next Steps: Once your DOOE is approved, you are safe *for the year*! DOOE is like a payment plan, but its primary purpose is to stop foreclosure. UCHC recommends that you switch to IRSPA or PAYS once you are able. Here are your options:

A. ISRPA- Complete PRE and save towards a down payment to enroll into IRSPA.
B. PAYS- If you are low-income, apply for HPTAP and enroll into PAYS.
C. DOOE only- If you do not do IRSPA or PAYS, 2018 before the end of 2021.

Architecture is about shelter for soul.

PROCEED AND BE BOLD!

★ Sambo Mockbee ★

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2021

BOARD OF REVIEW

Homeowners Property Tax Assistance Program Application & Policy and Guidelines

Please read and fully complete ALL sections of the application and provide requested documentation.

The signed petition, application and all required documentation must be returned, in person or by mail, to:

Office of the Assessor
Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 804
Detroit, Michigan 48226

Because of a change in state law, if you were approved in 2019 or 2020 you may not be required to file an application for 2021(only). Approved applicants received notification by mail.

Please submit the application as soon as possible.

The last day to submit the 2021 application is **December 13th, 2021**.

Applications postmarked or submitted in person after this date will not be accepted. Applications not considered at the December Board of Review meeting cannot be considered for the current year. You are encouraged to file at least two weeks prior to the final acceptance date.

For assistance with your application please call the number listed below:

Board of Review
Coleman A. Young Municipal Center
2 Woodward Avenue – Suite 105
Detroit, Michigan 48226

www.detroitmi.gov/HPTAP
Call: **211** or Text: **INFO** to **85274**
For questions regarding the application,
Call: **313-628-0722**

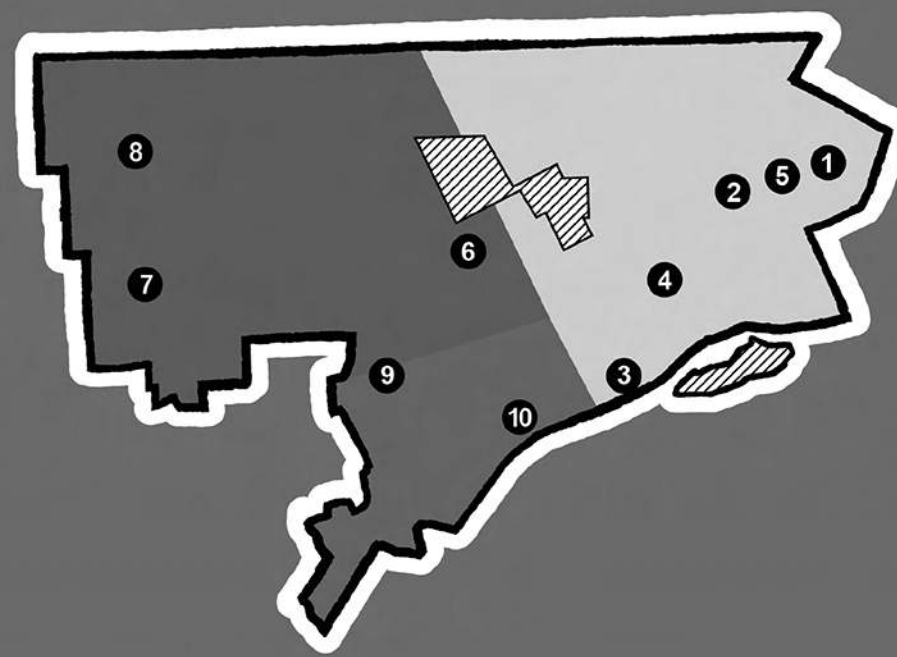
Application may be completed and filed on-line at www.detroitmi.gov/hptap

The city does not charge a fee for this application.

Get FREE Property Tax Assistance

Contact the organization closest to you for help on your HPTAP application.

Presented by:



	ORGANIZATION NAME	PHONE NUMBER	EMAIL
1	FRIENDS OF THE ALGER THEATER	(313) 720 - 3904	friends@algertheater.org
2	EASTSIDE COMMUNITY NETWORK	(313) 364 - 9423	help@ecn-detroit.org
3	JEFFERSON EAST, INC.	(313) 314 - 6414	neighborhoodsvcshub@jeffersoneast.org
4	MACC DEVELOPMENT	(313) 731 - 2037	edythe@mackave.com
5	U-SNAP-BAC	(313) 640 - 1100	jawanaj@usnapbac.org
6	CENTRAL DETROIT CHRISTIAN	(313) 873 - 00640 ext. 22	tsmith@centraldetroitchristian.org
7	CODY ROUGE COMMUNITY ACTION ALLIANCE	(313) 397 - 9280	rbare@codyrouge.org
8	GRANDMONT ROSEDALE DEVELOPMENT CORPORATION	(313) 387 - 4732 ext. 103	kyarbrough@grandmontrosedale.com
9	BRIDGING COMMUNITIES	(313) 361 - 6377	g.white@bridgingcommunities.org
10	SOUTHWEST ECONOMIC SOLUTIONS	(313) 841 - 9641 ext. 374	kralston@swsol.org

For additional assistance, please reach out to the following organizations:

HOUSING ASSISTANCE	UNITED COMMUNITY HOUSING COALITION	(313) 405 - 7726	uchcdetroit.org/resources
FUNDING ASSISTANCE	WAYNE METRO	(313) 388 - 9799	waynemetro.org/cares
INCOME TAX ASSISTANCE	ACCOUNTING AID SOCIETY	(313) 556 -1920	accountingaidsociety.org

Detroit Citizens Board of Review

2021 Process for Reviewing Homeowners Property Tax Assistance Program (HPTAP) Applications

1. Each applicant must own and occupy the property as his/her primary Homestead as of December 31, 2020 and must be on file with the Office of the Assessor.

2. A Homestead with a Taxable Value of $95,000.00 and above will not be considered for an exemption unless there are extenuating circumstances. **ALL** Homesteads and/or any applicants with this set of circumstances must submit signed legal and/or medical documentation to the Board of Review.

3. Homeowners may be granted a full (100%), partial 50% exemption or partial 25% exemption. Regarding a Homestead Property Tax Credit that is forwarded to the City of Detroit, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review.

   To be considered for an exemption, the applicant is required to submit the following to the Board of Review:
   - A completed and signed Application for MCL 211.7u Poverty Exemption - Michigan Treasury Form 5737
   - Complete Federal and State Income Tax Returns filed in 2021 for 2020 (filed in 2020 for 2019 will be accepted), with all schedules, including any Homestead Property Tax Credit and Home Heating Credit returns, for **ALL** adults residing at the property.
     - For all adults residing at the property who were **not required** to file taxes, the Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T must be completed and signed.
     - Additionally, all adults residing at the property who were **not required** to file taxes must provide proof of all sources of past years (2020) income for all members in the household including minor children.
   - **ALL** other required supporting documentation. This should include:
     - Current identification for homeowner and all household members above the age of 18
     - Proof of residency for minor children (report card, transcript, FIA Statement, etc.)
     - Recorded proof of ownership
     - Documents verifying family/household composition
     - Household debts and expenses (only if the household income exceeds the income guidelines)

   The Board of Review retains the right to request additional information from the applicant.

4. **Household (Related and Non-Related) Composition and Annual Income** – The Detroit Board of Review has established the following maximum eligible income as a guideline and as an aid in eliminating subjective judgments for reviewing **2021** petitions. **See table below:**

Number in Household	Maximum Income for Full (100%) Exemption	Maximum Income for Partial (50%) Exemption	Maximum Income for Partial (25%) Exemption
1	$17,609.00	$20,288.00	$22,840.00
2	$21,205.00	$23,791.00	$26,205.00
3	$23.458.00	$26,064.00	$28,453.00
4	$27,248.00	$29,868.00	$32,488.00
5	$30,680.00	$33,441.00	$35,896.00
6	$35,160.00	$37,973.00	$40,434.00
7	$39,640.00	$42,415.00	$44,793.00
8	$44,120.00	$46,767.00	$49,414.00

Add $4,480.00 to the income limit for each household member above eight for a full exemption. For a partial 50% exemption add $4,749.00 to the income limit for each household member above eight. For a partial 25% exemption add $5,018.00 to the income for each household member above eight.

In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the United States, etc.) **SHALL NOT** exceed $12,000.00. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to be denied. If you have assets totaling more than $12,000.00, explain your special circumstances and why your application should be approved despite your assets.

Detroit Citizens Board of Review

2021 Process for Reviewing Homeowners Property Tax Assistance Program (HPTAP) Applications

5. Each application is reviewed according to individual circumstances based on information submitted by the applicant. The Board of Review utilizes all information in judging the taxpayer's ability to meet the tax obligation. If the taxpayer is within the above guidelines, the taxpayer may be granted a full or partial exemption. If the taxpayer is outside the above guidelines, the exemption will usually be denied.

   If the taxpayer shows extraordinary circumstances, the Board of Review may consider the application as approved by the State Tax Commission. In such an instance, the taxpayer shall be advised in writing of the granting or denying an exemption and the reason shall also be noted on the application.

   The Board of Review will receive applications and supporting materials up until the day before the final date of the December Board of Review, but to ensure that the Board has adequate time to review your request, please return at least two weeks before the March, July or December meeting dates:

   March BOR meeting date: April 5th, 2021
   July BOR meeting date: July 20st, 2021
   December BOR meeting date: December 14th, 2021.

   If approved for a multi-year exemption, eligible applicants may remain exempt for up to 3 additional years without reapplication. These guidelines are in accordance with the amendments to Section 7(u) of MCL 211 *et seq.*

   It should be noted that each taxpayer's circumstances are considered anew each year. An incomplete application will delay the disposition process of the application and may also cause it to be denied.

   Assistance with your application is available at:

   Board of Review - Coleman A. Young Municipal Center
   2 Woodward Ave. - Suite 105
   Detroit, Michigan 48226
   313-628-0722

   Applications must be submitted by December 13, 2021 to:

   Office of the Assessor – Coleman A. Young Municipal Center
   2 Woodward Ave. – Suite 804
   Detroit, Michigan 48226

   Important: Any person who knowingly makes a false statement, omission or misrepresentation may not be considered for this assistance program and may be prosecuted to the fullest extent provided by law. Any/All applicants are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully submitted,

DETROIT CITIZENS BOARD OF REVIEW

Glenda McPherson, Member – At-Large

Jacqueline Robinson, Member – District 1

Alex Schultz-Spradlin, Member – District 2

Dianne Allen, Member – District 3

Willie C. Donwell, Administrator – District 4

Maria Muhammad, Member – District 5

Rocio Ocampo, Member – District 6

Lewis Moore, Vice Chair – District 7

Geraldine Chatman, Chair – At-Large

Office of the Treasury

City of Detroit –Contact Information for Tax and Assessing Departments

Citizen Tax Help Center
2 Woodward Avenue, Ste 136
Detroit, MI 48226

Phone: 313.224.3560
Fax: 313.224.3844
Email: treasuryinfo@detroitmi.gov

Services Offered:

- Provide Current Year Tax Bills & Delinquent Personal Property Tax Bills
- Provide Applications for Solid Waste Discount and Summer Deferment
- Provide prior year tax payment receipts
- General property tax information

Office of the Assessor
2 Woodward Avenue, Ste 804
Detroit, MI 48226

Phone: 313.224.3035
Email: AssessorsSpecialProcessing@detroitmi.gov

Services Offered:

- Name/Mailing Address Change for Property
- Hardship and Veteran Exemption Application
- Explanation of Assessment
- Property Transfer/ Homestead Affidavit
- Principal Residence Exemption Affidavit (PRE)

Revenue Collections Department
2 Woodward Avenue, Ste 105
Detroit, MI 48226

Phone: 313.224.3560

Services Offered:

- Collect Delinquent Personal Property Taxes
- Accounts Receivables for various city departments
- General personal property tax information

Michigan Department of Treasury
471 (Rev. 03-12)

Application for Deferment of Summer Taxes

Issued under the authority of Public Act 206 of 1893; MCL 211.51

INSTRUCTIONS: File this application with the treasurer of your city, village, or township. You may file your intent to defer before September 15, or before the date your summer taxes are due, whichever is later. **Do NOT file this application with the Michigan Department of Treasury.**

NOTE: Though filing this form is voluntary, your tax due date will not be extended unless this form is filed. The local treasurer may require additional documentation to verify your claim.

PART 1: APPLICANT INFORMATION

Last Name	First Name	M.I.
Telephone Number	Property Identification Number	
Address of Principal Residence (street number and name, city, state, ZIP code)	Name of City, Township, or Village (taxing authority)	
	☐ City ☐ Township ☐ Village	

PART 2: DEFERMENT INFORMATION

I hereby request that the Treasurer of the above-noted municipality defer the due date of the summer taxes on the property identified above, without penalty or interest charges, until February 15 (payment must be received on or before February 14 to avoid penalty and interest) based on the following qualification:

(Check 1 or 2 below to identify your basis for this application. Select one choice only.)

☐ 1. **Principal Residence:**

I certify that my gross household income for the preceding calendar year did not exceed $40,000 and that I qualify for the deferment provided for in the General Property Tax Act under the classification marked below:

- ☐ 62 years of age or older, including the unmarried surviving spouse of a person who was 62 years of age or older at the time of death
- ☐ Paraplegic, Hemiplegic, or Quadriplegic
- ☐ Eligible Serviceperson, Eligible Veteran, Eligible Widow or Widower
- ☐ Blind Person
- ☐ Totally and Permanently Disabled

☐ 2. **Agricultural Real Property:**

I certify that I own the above property, which is classified or used as agricultural real property, and that the gross receipts of agricultural or horticultural operations in the previous year (or the average gross receipts for such operations in the previous three years) are not less than my household income for the preceding calendar year or the combined household incomes in the previous year of the individual members of a limited liability company or partners of a partnership that owns the agricultural real property.

PART 3: CERTIFICATION

I understand that if this deferment is approved, the deferred taxes must be paid on or before February 14 in order to avoid penalty and interest. I also understand that misleading or false statements on this application may subject me to penalties and interest for late payments of taxes.

Applicant's Signature	Date

FOR CITY, VILLAGE, OR TOWNSHIP USE ONLY

Deferment Approval Signature	Date

Michigan Department of Treasury
2368 (Rev. 03-18)

ASSESSOR'S DATE STAMP

Principal Residence Exemption (PRE) Affidavit

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form is not valid unless certified by the assessor. Do not submit this form if the property is not your principal residence and/or any of the disqualifying factors apply as listed in MCL 211.7(cc). For information regarding the PRE, please review the PRE Guidelines at **www.michigan.gov/pre**.

Type or print in blue or black ink.

PART 1: PROPERTY INFORMATION Type or print legibly. Use a separate form for each property tax identification number.

1. Property Tax Identification Number	2. Name of Local Unit (Check Township or City) ☐ Township ☐ City	3. County
4. Street Address of Property (Provide a Complete Address)		
5. Name of Owner (First, Middle, Last)	6. Owner's Last Four Digits of Social Security Number XXX-XX-	7. Owner's Daytime Telephone Number
8. Name of Co-Owner (First, Middle, Last)	9. Co-Owner's Last Four Digits of Social Security Number XXX-XX-	10. Co-Owner's Daytime Telephone Number

11. Date you owned and occupied the property in line 1 ..... 11. _____ Month Day Year

The property in line 1 above is my: 11a. ☐ Principal residence

11b. ☐ Unoccupied adjoining or contiguous property that is classified residential or timber-cutover.

12. List the percentage (100% to 1%) of the property that is occupied by the owner claiming the property as a principal residence. If the property has more than one home on it, it is a multi-dwelling, used for purposes other than a principal residence, or partially rented, the owner may claim only a partial exemption. Please consult with your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations..... 12. _____ %

13. Have you or your spouse claimed a principal residence exemption for another Michigan principal residence? ..... 13. ☐ Yes ☐ No

14. If yes to 13, enter the property address and parcel number: _____

15. If yes to 13, have you rescinded that principal residence exemption? ..... 15. ☐ Yes ☐ No

16. Do you or your spouse claim a similar exemption, credit or deduction on property located in another state?..... 16. ☐ Yes ☐ No

17. If yes to 16, enter the property address and parcel number: _____

18. Have you or your spouse filed a tax return as a non-resident of Michigan or resident of another state? ..... 18. ☐ Yes ☐ No

19. If yes to 18, enter the state: _____

PART 2: CERTIFICATION

Certification: *I certify under penalty of perjury that I own and occupy as a principal residence on the date stated in Line 11 and that I have not claimed a substantially similar exemption/deduction/credit in property in another state, and that the information contained on this document is true and correct to the best of my knowledge.*

20. Owner's Signature	Date
21. Co-Owner's Signature	Date
22. Mailing Address, if Different than Property Address Above	

LOCAL GOVERNMENT USE ONLY (do not write below this line)

23. Indicate property classification ..... 23. _____

Did the Assessor Approve or Deny the Affidavit? ☐ Approved ☐ Denied (Attach a copy of the Local Unit Denial)	What is the year the Affidavit will be posted to the tax roll?

Certification: *I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.*

Assessor's Signature	Date Certified by Assessor (MM/DD/YYYY)

Instructions for Form 2368Principal Residence Exemption (PRE) Affidavit

General Instructions

Principal Residence Exemption (PRE) exempts a principal residence from the tax levied by a local school district for operating purposes, up to 18 mills.

Principal residence means the dwelling that you own and occupy as your permanent home and any unoccupied adjoining or contiguous properties that are classified residential or timber-cut over.

Owners are defined in MCL 211.7dd(a). Only the owner listed in MCL 211.7dd(a) are eligible to claim the exemption.

Occupying means this is your principal residence, the place that you reside in as your permanent residence and if absent intend to return. It should be the address that appears on your driver's license and voter registration card. Vacation homes, seasonal homes, and income property are not occupied as your principal residence and may not be claimed.

Claiming a PRE: To claim a PRE, complete this Affidavit and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

MCL 211.7cc(3) Disqualifications: An owner is ineligible to claim a PRE if any of the disqualifying factors apply listed in MCL 211.7cc(3).

RESCINDING YOUR EXEMPTION

Within 90 days of when you no longer own or occupy the property as a principal residence, you must complete and file a *Request to Rescind Principal Residence Exemption (PRE)* (Form 2602) or file a *Conditional Rescission* (Form 4640) with your township or city assessor. Failure to do so may subject you to additional tax plus penalties and interest as determined under the General Property Tax Act.

INTEREST AND PENALTY

If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the General Property Tax Act.

Line-by-Line Instructions

Lines not listed here are explained on the form.

You must complete each line in its entirety. Failure to complete any of the lines may result in your claim being denied.

PART 1: PROPERTY INFORMATION

Submit a separate affidavit for each property tax identification number being claimed.

Line 1: It is important that your property tax identification number is entered accurately. This ensures that your property is identified properly and that your township or city can accurately adjust your property taxes. You can find this number on your tax bill and on your property tax assessment notice. If you cannot find this number, call your township or city assessor.

NOTE: Do not include information for a co-owner who does not occupy the property as a principal residence.

Line 6: Please list the last four digits of your Social Security Number (SSN). The request for the last four digits of your SSN is authorized under Section 42 USC 405 (c) (2) (C) (i). It is used by the Department of Treasury to verify tax exemption claims and to deter fraudulent filings.

Line 12: If you own and occupy the entire property as a principal residence, you may claim a 100 percent exemption. If you own and live in a multi-unit or multi-purpose property (e.g., a duplex or apartment building, or a storefront with an upstairs flat), you can only claim a partial exemption based on that portion that you use as a principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If the parcel of property you are claiming has more than one home on it, you must determine the percentage that you own and occupy as your principal residence. A second residence on the same property (e.g., a mobile home or second house) is not part of your principal residence, even if it is not rented to another person. Your local assessor can tell you the assessed value of each residence to help you determine the percentage that is your principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If you rent part of your home to another person, you may have to prorate your exemption. If your home is a single-family dwelling and less than 50 percent of your home is rented to others who use it as a residence, you may claim a 100 percent exemption. If 50 percent or more is rented to others who use it as a residence or if part of the home was converted to an apartment with a separate entrance, you must calculate the percentage that is your principal residence by dividing the floor area of your principal residence by the floor area of the entire building.

Line 16: MCL 211.7cc(3)(a)prescribes a penalty of $500 for a person who claims a PRE and a substantially similar exemption, deduction, or credit in another state.

PART 2: CERTIFICATION

Sign and date the form. Enter your mailing address if it is different from the address under Part 1.

MAILING INFORMATION

Mail your completed form to the township or city assessor where the property is located. This address may be on your most recent tax bill or assessment notice. DO NOT send this form directly to the Department of Treasury.

If you have any questions contact your local assessor or the PRE Unit of the Michigan Department of Treasury at 517-373-1950, or visit **www.michigan.gov/PRE.**

YOU BELONG HERE

CITY OF DETROIT CITIZEN TAX HELP CENTER
2 WOODWARD AVENUE-SUITE 136
DETROIT, MICHIGAN 48226
(313) 224-3560

SENIOR SOLID WASTE APPLICATIONS & SUMMER TAX DEFERMENTS

GENERAL APPLICATION PERIOD JULY 1ST-SEPTEMBER 15TH

NOTE: APPLICATIONS AVAILABLE ON MAY 1ST AT THE PROPERTY TAX CUSTOMER SERVICE COUNTER AT ABOVE ADDRESS OR BY CONTACTING THE ABOVE TELEPHONE NUMBER. APPLICATIONS ACCEPTED AT THE PROPERTY TAX CUSTOMER SERVICE COUNTER MAY 1ST thru SEPTEMBER 15TH. IF MAILED, MUST BE POSTMARKED BY SEPTEMBER 15TH.

SENIOR SOLID WASTE DISCOUNT ELIGIBILITY

- Must be at least 65 years of age
- Must be your primary residence on city records
- Applicant must be listed on tax roll with city
- Total household income must be less than $40,000 (copy of last year's 1040 Tax Form /last year's State of Michigan Property Tax Credit Form) required as verification of income,) OR must have application notarized on back to verify you are not required to file taxes and income is less than $40,000 yearly for the preceding tax year
- Copy of photo identification required (front and back); (i.e.) Drivers License or State ID

GENERAL DEFERMENT ELIGIBILITY:

- Seniors must be at least 62 years of age
- Applicants under age 62, must be totally/permanently disabled (need copy of verification from Social Security Administration), OR eligible serviceperson eligible veteran, OR eligible widow or widower (verification required)
- Applicant must be listed on tax roll with city
- Must be your primary residence on city records
- Total household income less than $40,000 for the preceding tax year (official verification required)
- Copy of photo identification required (front and back) (i.e.) Drivers License or State ID

CITY OF DETROIT

Senior Citizen Application for Solid Waste Discount

The application period is July 1 thru September 15. The City of Detroit may provide a discount to homeowners who are at least 65 years old and have a household gross income below $40,000. Effective July 1, 2009, the Solid Waste Fee is $240.00. Qualifying Seniors will receive a discount of $120.00. YOU MUST SUBMIT A NEW APPLICATION EVERY YEAR DURING THE FILING PERIOD.

INSTRUCTIONS:

WHERE TO FILE

File this application with the City of Detroit Treasurer's Office. You must file your request for discount by September 15.

- **IN PERSON – Citizen Tax Help Center, Coleman A. Young Municipal Center, Room 136.**
- **BY MAIL – City of Detroit, Citizen Tax Help Center, Coleman A. Young Municipal Center, 2 Woodward Avenue, Room 136, Detroit, MI 48226**

WHAT YOU WILL NEED:

Along with this application, please provide a copy of the following:

- **PROOF OF YOUR IDENTITY, ADDRESS, AND AGE (valid driver's license, passport or other government issued photo ID)**
- **PROOF OF YOUR INCOME (last year's State of Michigan Property Tax Credit form, State tax return or notarized affidavit of income – see back of this form)**

NOTE: Filing of this form is voluntary. Discount will not be processed unless this form is filed. The Treasurer's Office may require additional documentation to verify your claim.

PART 1: APPLICANT INFORMATION

Applicant's Name (Last, First, Initial)	
Property Parcel Number (Found on a tax bill or mortgage document)	
Address of Taxpayer's Principal Residence	PhoneNumber

PART 2: DISCOUNT INFORMATION

I hereby request that the Treasurer discount my solid waste fee on my principal residence identified above. By checking the box below:

☐ **I certify that I am the homeowner, I am at least 65 years of age, and my gross household income for the preceding calendar year did not exceed $40,000.**

PART 3: CERTIFICATION

I understand that misleading or false statements on this application may subject me to removal of discount.

Applicant's Signature_____ Date_____

For City Treasurer's Office Use Only

Discount Approval Signature_____**Date**_____

CITY OF DETROIT

Senior Citizen Application for Solid Waste Discount

Coleman A. Young Municipal Center, Two Woodward Avenue, Suite 136, Detroit, MI 48226

AFFIDAVIT

READ CAREFULLY BEFORE YOU SIGN THIS PAGE.
THE AFFIDAVIT SHOULD BE SIGNED IN THE PRESENCE OF THE NOTARY

Please complete this form in its entirety stating that you are not required to file Federal, State and City Income Tax forms 1040 and you meet the income requirements.

Applications without 1040 forms or the Affidavit will be considered incomplete and thereby denied for processing.

Property Address:_____

Parcel Number:_____

Day Phone No._____

AFFIDAVIT MUST BE NOTARIZED

I,_____ , undersigned, whose address is above, declares that I am not required to file Federal, State or City Income Tax forms and my income does not exceed $40,000 annually.

Date: _____ Signature: _____

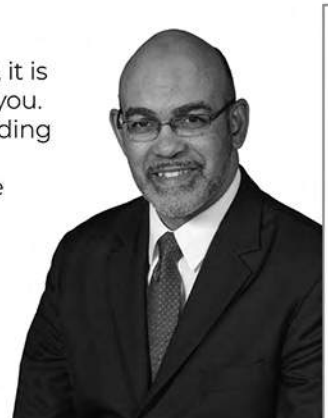
_____

Notary Public, Wayne County, Michigan My Commission Expires

Taxpayer Assistance Programs

Dear Fellow Taxpayers:

As your Wayne County Treasurer, it is my honor and privilege to serve you. For your convenience, I am providing you with a list of programs and important local organizations we partner with, that may be of assistance.



ERIC R. SABREE
Wayne County Treasurer

Payment Plans

(Many of these are available online at treasurer.waynecounty.com)

Interest Reduction Stipulated Payment Agreement (IRSPA)

This payment plan reduces the interest rate from 18% to 6% for eligible taxpayers. To sign up, you must own and live in your home, and have a Principal Residence Exemption (PRE) and ID that proves residency.

Distressed Owner Occupant Extension (DOOE)

This program is not available to everyone. If you own and live in the property, and are suffering financial hardship you may qualify for this program. Proof of ownership, occupancy, and hardship are required.

Stipulated Payment Agreement (SPA)

Available to everybody, this plan allows a taxpayer to pay taxes pursuant to a payment schedule. The plan will avoid foreclosure provided that payments are submitted per the agreed upon schedule.

Pay As You Stay Payment Agreement (PAYSPA)

Only for those who have first applied for their local municipality's Poverty Tax Exemption (PTE) and received an approval. Once notified by your local Assessor's office and deemed eligible, our office will mail you a notification letter with your Reduced Amount Due. You will have the option of paying a Lump Sum (additional 10% off) or enrolling into a PAYSPA.

Veterans Assistance

As a Veteran, you will be allowed to enter into a Payment Plan without a down payment (on your principal residence) as long as you provide honorable discharge certification papers or DD-214 form referencing a honorable discharge.

Government Agencies & Contact Information

Wayne County Treasurer's Office
400 Monroe St., 5th Floor
Detroit, MI 48226
www.treasurer.waynecounty.com

General Information:
(313) 224-5990
taxinfo@waynecounty.com

Auction Information:
(313) 224-2864
wctauction@waynecounty.com

MSHDA Step Forward Funding
(866) 946-7432
StepForward@michigan.gov
www.stepforwardmichigan.org

Michigan Department of Health and Human Services (MDHHS)
(855) 275-6424
www.michigan.gov/mdhhs

Wayne County Senior Services
(800) 851-1454

City of Detroit
2 Woodward Ave.
Detroit, MI 48226
www.detroitmi.gov

Property Tax Information:
(313) 224-3560

Property Tax Information:
(313) 224-3560

Poverty Tax Exemption/HPTAP:
(313) 224-3035
HPTAP@detroitmi.gov

Water and Sewage (DWSD)
(313) 267-8000
mydwsd@detroitmi.gov

Or contact your local municipality.

Wayne County Veteran Services
400 Monroe St., Suite 405,
Detroit, MI 48226
(313) 224-5045

Wayne County Dept. of Human Services
3040 W. Grand Blvd.
Detroit, MI 48202

Free Counseling, Legal, Housing Assistance, & Foreclosure Prevention Services

Abayomi Community Development Corporation
(313) 541-9828
info@abayomicdc.org
www.abayomicdc.org

ACCESS
(313) 842-7010

Accounting Aid Society
(866) 673-0873
www.accountingsociety.org

Black Caucus Foundation
(313) 285-9234

Detroit Area Agency on Aging
(313) 446-4444
www.dettroitseniorsolution.org

Detroit Area Agency for the Blind and Visually Impaired
(313) 405-7726
www.gdabvi.org

Legal Aid and Defender Association
(313) 967-5555
www.ladadetroit.org

Michigan Legal Services
(313) 964-4130
www.milegalservices.org

New Hope Community Development Housing Corporation
(313) 255-6275
ww.newhopedetroit.com

Southwest Housing Solutions
(313) 841-3727
www.swsol.org

United Community Housing Coalition
(313) 963-3310 or (313) 405-7726
taxhotline@uchcdetroit.org
www.uchcdetroit.org

U-SNAP-BAC
(313) 640-1100
info@usnapbac.org
www.usnapbac.org

Wayne Metropolitan Community Action Agency
City of Detroit: 313-388-9799
Out County: 313-284-6999
wmconnectcenter@waynemetro.org
www.waynemetro.org

For more information, visit our website at **treasurer.waynecounty.com** or call **(313) 224-5990** or e-mail **taxinfo@waynecounty.com**

Rev: 10/1/20