

**STATE OF MICHIGAN
WAYNE COUNTY CIRCUIT COURT**

MORNINGSIDE COMMUNITY
ORGANIZATION, et al.,

Plaintiffs,

v.

ERIC SABREE, et al.,

Defendants.

Case No. 16-008807-CH
Hon. Robert J. Colombo, Jr.

**STIPULATION AND ORDER OF
SETTLEMENT AND DISMISSAL**

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STIPULATION AND ORDER OF SETTLEMENT AND DISMISSAL

Plaintiffs and Defendants City of Detroit and Detroit Citizens Board of Review (the “City Defendants”) (together, “the Parties”), have, through this Stipulation, reached a mutually-agreeable resolution, subject to the approval of the Detroit City Council, addressing the disputed claims asserted against the City Defendants in the Second Amended Complaint, and the Court finds that this Stipulation sets forth proper terms and conditions of settlement and dismissal.

NOW, THEREFORE, upon the Parties’ agreement, IT IS HEREBY ORDERED as follows:

1. This Court has subject matter jurisdiction over this action and personal jurisdiction over the Parties.
2. The City Defendants shall make the following changes to the City’s administration of the Homeowners Property Tax Assistance Program (“HPTAP”), formerly known as the poverty tax exemption program:
 - a. The City has informed Plaintiffs that in 2018 it mailed a flyer describing the HPTAP and the availability of an exemption from payment of property taxes by reason of poverty (the “poverty exemption” or “exemption”) to each delinquent

homeowner in the City. Every tax year, beginning with the 2019 tax year, the City shall mail a flyer to every homeowner with a residential homestead (“homeowner”) with a taxable value of \$95,000 or below describing the HPTAP program within 30 days after the Board of Review accepts the assessment roll. The flyer shall refer the homeowner to call or visit the Assessor’s office, or the City of Detroit’s website, for more information about the exemption. The statement to be used is attached as Exhibit A.

- b. Within 28 days of the entry of this Order, the City Defendants shall create and maintain a separate page on the City’s website that describes the HPTAP, the program guidelines, and the process to apply. The same description of the program used in Exhibit A shall be used to describe the program on the City’s website. The page on the City’s website shall include links to download the current year’s HPTAP application, as well as a list of free services that are available to assist homeowners in completing the HPTAP application such as, but not limited to, services provided by the United Community Housing Coalition (“UCHC”).
- c. The City Defendants shall continue to automatically mail HPTAP applications to the previous year’s poverty exemption recipients.
- d. Beginning with the 2018 tax year, the City Defendants shall automatically mail HPTAP applications to homeowners who applied for a poverty exemption in the previous year but who did not receive an exemption.
- e. Beginning in the 2018 tax year, the City Defendants shall mail HPTAP applications to homeowners on the delinquent tax roll for that tax year.

- f. Within 7 days of the entry of this Order, the City Defendants shall make the HPTAP applications available to the public for pick up in the Assessor's office with no prerequisites or requirements. The City Defendants shall post a sign near the HPTAP applications that encourages homeowners to speak with a representative of the Assessor's office if they have any questions about the application.
- g. The guidelines attached as Exhibit B shall at all times govern the manner in which staff in the City of Detroit's Assessor's Office manage the HPTAP application process. The City of Detroit shall provide to Plaintiffs a report of how the Assessor's Office is tracking and managing the HPTAP application process on an annual basis for the first three years after the entry of this Order.
- h. The City Defendants shall use the guidelines attached as Exhibit B to conduct trainings of any staff in the Assessor's Office involved in the exemption process. The City Defendants shall not permit new hires to the Assessor's Office to interact with customers until they have been trained on the guidelines attached as Exhibit B.
- i. Beginning with the 2019 HPTAP application, the City Defendants shall not require applicants to submit any supporting documents with their poverty exemption application other than the following:
 - (1) Homeowner's Identification: The City Defendants shall accept any form of government-issued identification as long as the identification includes the applicant's picture and address. The HPTAP application shall state

that any government-issued identification with the applicant's picture and address will be accepted.

- (2) Proof of Ownership: The City Defendants shall accept any recorded proof of ownership such as the recorded deed, a land contract, a probate order, or a divorce judgment. The HPTAP application shall state that any form of recorded proof of ownership will be accepted.
- (3) Identification for Property's Residents Over the Age of 18: The City Defendants shall accept any form of government-issued identification as long as the identification includes the resident's picture and address. The HPTAP application shall state that any government-issued identification with the resident's picture and address will be accepted.
- (4) Proof of the Number of Dependents in the Household: The HPTAP application may include a statement informing applicants that they are required to identify the number of residents under the age of 18 living in the household, and to provide proof of that number. The application shall not require any specific type of proof, but may list a non-exhaustive list of acceptable documentation.
- (5) Proof of Income: The City Defendants may require HPTAP applicants to prove the household income. For applicants whose incomes exceed the maximum income eligibility guidelines, the City Defendants shall permit such applicants to list appropriate expenses and debts, along with supporting documentation, which may be used to offset their income. The City Defendants shall not require HPTAP applicants whose incomes

fall below the income level qualifying them for a full poverty exemption to provide documentation of their expenses or debts. However, the HPTAP application may state that the Board of Review retains the right to request additional information from the applicant to support their statement of income.

- (6) Proof of Past Year's Income: The City Defendants may require the applicant to provide proof of the household income for the prior year. HPTAP applicants may provide tax returns to establish proof of income; however, the City Defendants retain the right to request additional documentation to prove the prior year's household income if they have a reasonable factual basis to conclude that certain income is not reflected in the tax return. For applicants who are not required to file tax returns, the City shall accept W2 forms, Social Security statements, or any other document that provides reasonable proof of the prior year's household income.
- (7) Proof of Assets: For HPTAP applicants who have less than \$12,000 in assets, the City Defendants shall permit such applicants to satisfy the asset requirement with an affirmative statement attesting to this fact.
- (8) Proof of Divorce, Legal Separation, or Desertion: The HPTAP application may require the applicant to provide proof of divorce, legal separation, or desertion if applicable. The application shall state that acceptable forms of proof include: a divorce judgment, order of separation, order of desertion, or a statement by the applicant attesting to

the fact of the divorce, separation, or desertion and that the spouse no longer resides with the applicant. The HPTAP application may state that the Board of Review retains the right to request additional information from the applicant to support their statement of divorce, separation or desertion.

- j. The HPTAP application may state that applicants who are not legally required to file taxes are required to list tax rebates and credits received in the prior year. Applicants who do provide tax returns shall not be required to list all tax rebates and credits received in the prior year.
- k. The City Defendants shall not require applicants to list a reference but may request applicants to list an optional Alternative Contact Person.
- l. The HPTAP application shall not include a deadline. Instead, the application shall state that all applications will be considered if postmarked or submitted in person prior to the last day of the Board of Review (pursuant to MCL 211.7u (3)), and that homeowners are encouraged to apply two weeks in advance of the March, July and December Board of Review sittings. The application may also contain language strongly encouraging homeowners to apply as soon as possible, and emphasizing that applications that are not considered at the December Board of Review meeting cannot be considered for the current year.
- m. The City Defendants may require HPTAP applications to be notarized, but if so shall allow applicants to fulfill the requirement in one of two ways: (1) having the application notarized; or (2) declaring, under penalty of perjury, that having the application notarized presents a hardship because of their advanced age, their

limited physical mobility, or because they provide caretaker services for a dependent, a person of advanced age, or a person with limited physical mobility. The City Defendants will also include a statement in the Application Guidelines informing applicants that if they are unable to have their application notarized elsewhere, the Assessor's Office can provide notary services. The City Defendants may list additional places an HPTAP applicant may go to obtain notarization services.

- n. Nothing in this stipulated order would prevent the City and the Board of Review from eliminating the notary requirement for all HPTAP applicants in the future.
- o. If the Board of Review denies a homeowner's HPTAP application, the City Defendants shall use the template denial letter attached as Exhibit C to communicate the decision by mail.

3. The City Defendants will provide Plaintiffs' counsel with a copy of the 2019 HPTAP application, and the Parties will work together to ensure that the 2019 application complies with the terms of this Order before it is printed for distribution.

4. In an effort to provide relief to low-income homeowners who were affected by the prior HPTAP process, the City of Detroit shall exercise its right of first refusal authority under state law in 2018, 2019, and 2020 to purchase foreclosed residential properties in the City of Detroit, subject to the following conditions:

- a. The City of Detroit's obligation under this paragraph applies to qualifying residential properties, defined as follows:

- (1) The deed-holder occupies the home;

- (2) The deed-holder could have qualified for the HPTAP exemption in 2014, 2015, 2016 and/or 2017, but did not receive the exemption in one or more of those years;
- (3) The deed-holder was assessed property taxes for the year(s) in which he or she qualified for the HPTAP exemption, and some or all of those taxes were not paid; and
- (4) The deed-holder either:
 1. Received an HPTAP exemption one or more times between 2014 and the year the City of Detroit exercises its right of first refusal;
 2. Qualifies for an HPTAP exemption in the year that the City of Detroit exercises its right of first refusal and completes and submits the affidavit attached as Exhibit D; or
 3. Establishes that (a) they could have qualified for the HPTAP exemption in 2014, 2015, 2016 and/or 2017, and (b) they could have qualified for the HPTAP exemption for at least one additional year between 2014 and 2017, inclusive, by submitting the affidavit attached as Exhibit D. For purposes of this subsection, a deed-holder may establish that they could have qualified for the HPTAP exemption in at least one of 2014, 2015, 2016, and/or 2017 by submitting an HPTAP application and the required supporting documents to establish their eligibility for the exemption in at least one of those years, to a non-profit organization approved by the City. The non-profit organization will then review that deed-

holder's documentation and submit it to the City, along with a recommendation as to whether the deed-holder would have qualified for the HPTAP exemption in at least one of those years. The City of Detroit will then make a final determination as to the deed-holder's eligibility.

- b. The City of Detroit shall purchase qualifying residential properties through its right of first refusal to the full extent that third-party funding is available to a non-profit organization jointly approved by the parties, to purchase such properties from the City of Detroit for the amount the City expended to exercise its right of first refusal.
- c. The City of Detroit shall transfer title of the residential properties it purchased through its right of first refusal in 2018, 2019, and 2020 to a non-profit organization within those respective years provided that third-party funding is available to that non-profit organization to purchase such properties and the non-profit organization agrees to transfer title of such properties to the original deed-holder for a fee of \$1000.00 to be paid by the deed-holder at the time of transfer or in installments agreed upon by the non-profit organization and the deed-holder. If an individual deed-holder owes less than \$1000.00 to the County in fees and taxes, the deed-holder shall be charged no more than the amount owed.
- d. In 2018, the City of Detroit shall contribute two hundred seventy five thousand dollars (\$275,000.00) to a non-profit organization to facilitate the re-purchase of property outlined in the previous two paragraphs and shall not require the non-profit organization to repay that amount at any point.

- e. The Parties shall make good faith efforts to continue to raise third-party funding to enable a non-profit organization to purchase the residential properties from the City of Detroit in 2018, 2019, and 2020 to benefit as many low-income City of Detroit deed-holders as possible.
 - f. Within 28 days of the entry of this Order, the City shall mail a flyer describing the Michigan State Housing Development Authority's Step Forward Michigan program to every homeowner in the City who is delinquent on their tax payments. Within 30 days after the close of the March 2019 and March 2020 Boards of Review, the Office of the Assessor shall mail to all residential homeowners who were delinquent in their prior year property taxes information regarding the Michigan State Housing Development Authority's Step Forward Program.
5. Within 45 days of the entry of this Order, the City Defendants shall pay \$5,000 to each of the five individual Plaintiffs named in section IX of the Second Amended Complaint.
 6. This Stipulation shall become effective, binding and enforceable upon it being approved, signed and entered by the Court, but subject to the approval of the Detroit City Council. The City will use all possible efforts to present the settlement for approval at the Detroit City Council's July 3, 2018 session. This Stipulation is subject to applicable state and federal law.
 7. Subject to and as consideration for the terms, conditions and promises set forth above, Plaintiffs stipulate to dismissal, with prejudice and without costs or fees, of the claims asserted in their Second Amended Complaint, and as such it is the order of the Court pursuant to MCR 2.504(A)(2) that this action shall be dismissed immediately upon the filing of notice from the City's counsel that the Detroit City Council has approved the settlement.

8. This Court retains jurisdiction to (i) enforce the terms of this Stipulation and Order, or (ii) modify or amend its terms either by further stipulation of the parties, or pursuant to MCR 2.612(C). Absent such modification or amendment, the Order shall terminate five years after its entry, except for paragraph 2, which shall terminate after eight years. In the event of an alleged violation of this Stipulation and Order by the City Defendants, plaintiffs shall provide written notice of the alleged violation. The parties shall engage in good faith negotiations to resolve the alleged violation prior to commencement of any court proceeding.

This is a final order that disposes of the last pending claim and closes the case.

IT IS SO ORDERED.

Date: 7/3/2018

/s/ Robert J. Colombo, Jr.
Wayne County Circuit Judge

We stipulate to the above terms and to the entry of the above order.

/s/ Michael J. Steinberg
Michael J. Steinberg (P43085)
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Attorney for Plaintiffs

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Attorney for Defendants City of
Detroit and Detroit Citizens Board of Review

Dated: July 2, 2018

Dated: July 2, 2018

EXHIBIT A

Letter to Homeowners



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF THE ASSESSOR
SPECIAL PROCESSING DIVISION

COLEMAN A. YOUNG MUNICIPAL CENTER
2 WOODWARD AVE., SUITE 804
DETROIT, MI 48226
PHONE 313•224•3035
FAX: 313•224•4270
E-Mail: AssessorsSpecialProcessing@detroitmi.gov

[INSERT DATE]

[INSERT NAME AND ADDRESS]

RE: Homeowner Property Tax Assistance Program

Dear City of Detroit Property Owner:

According to the City of Detroit's Office of the Treasurer, your [YEAR] property taxes are delinquent. If you cannot pay your taxes for financial reasons, you may be eligible to reduce or eliminate your [YEAR] property tax obligation with the Homeowner's Property Tax Assistance Program (HPTAP). Enclosed with this letter is a HPTAP application. To qualify, you have to own and occupy your home as your primary residence and have a low household income. In addition to your financial status, other unique circumstances may be considered by the City of Detroit's Board of Review. This program can only assist with your current year taxes and you must apply by December [DATE] to be considered.

The HPTAP program does not assist with back taxes due and payable to the Wayne County Treasurer's Office. However, if you qualify for a reduction or elimination of your [YEAR] property taxes, this may allow you to focus on paying your prior-year tax delinquency without the worry of falling another year behind in your property taxes.

In addition to the enclosed application, the Homeowner's Property Tax Assistance Program application is available online at www.detroitmi.gov/How-Do-I/Property-Assessment-Documents or you may request that an application be mailed to you by the City of Detroit - Office of the Assessor by mail or phone at 313-224-3035. You can also pick up an application in person at the City of Detroit Office of the Assessor, 2 Woodward Avenue Suite 804.

Finally, even if you don't qualify for this type of assistance, there are programs available through the Wayne County Treasurer's Office at 400 Monroe Street to assist you in paying your delinquent taxes and there are community groups¹ which have been successful in assisting property owners as well. Additionally, the State of Michigan offers a program called "Step Forward" which is designed to help eligible homeowners who are struggling with their property taxes. See www.stepforwardmichigan.org or call 866-946-7432.

If you have questions, you may contact the City of Detroit Office of the Assessor at (313) 224-3035 or the Detroit Board of Review at (313) 628-0723.

¹ For example, one nonprofit group that helps homeowners is the United Community Housing Coalition, 2727 Second Ave., Suite 313, Detroit. See www.uchcdetroit.org.

EXHIBIT B

HPTAP Process

HOMEOWNERS PROPERTY TAXPAYER ASSISTANCE PROGRAM (HPTAP)

TAXPAYER INQUIRY

A. EVERY TAX YEAR, WITHIN 30 DAYS AFTER THE BOARD OF REVIEW ACCEPTS THE ASSESSMENT ROLL, THE ASSESSOR'S OFFICE STAFF WILL MAIL A FLYER DESCRIBING THE HPTAP PROGRAM TO EVERY TAXPAYER WITH A RESIDENTIAL HOMESTEAD WITH A TAXABLE VALUE OF \$95,000 OR BELOW. THE FLYER WILL REFER THE TAXPAYER TO CALL OR VISIT THE ASSESSOR'S OFFICE, OR THE CITY OF DETROIT'S WEBSITE, FOR MORE INFORMATION ABOUT THE EXEMPTION. THE FLYER TO BE USED IS ATTACHED AS EXAMPLE 1.

B. OWNER OCCUPANTS WHO RECEIVED A PROPERTY TAX EXEMPTION OR WHO WERE DENIED A PROPERTY TAX EXEMPTION THE PREVIOUS YEAR WILL BE MAILED AN APPLICATION FOR THE HPTAP FOR THE CURRENT YEAR. PREVIOUS YEAR'S TAX EXEMPTION RECIPIENTS AND THOSE WHO WERE DENIED WILL BE MAILED APPLICATIONS AND THE CURRENT HPTAP GUIDELINES ON OR BEFORE FEBRUARY 15 OF EACH YEAR. THE MAIL OUT DATE OF ALL APPLICATIONS IS TO BE ENTERED IN THE ASSESSING.EQUALIZER SYSTEM IN THE APPROPRIATELY LABELED FIELD.

C. **IN PERSON REQUESTS-** IF A TAXPAYER OR A REPRESENTATIVE REQUESTS AN APPLICATION IN PERSON, HE/SHE IS GIVEN AN APPLICATION IN THE OFFICE AND THE CURRENT HPTAP GUIDELINES. THE DATE THE TAXPAYER OR REPRESENTATIVE REQUESTED THE APPLICATION IS TO BE ENTERED IN THE ASSESSING.EQUALIZER SYSTEM IN THE APPROPRIATELY LABELED FIELD. APPLICATIONS WILL BE AVAILABLE TO THE PUBLIC FOR PICK UP IN THE ASSESSOR'S OFFICE WITH NO PREREQUISITES OR REQUIREMENTS.

D. **REQUESTS RECEIVED BY PHONE** -A TAXPAYER OR REPRESENTATIVE MAY CALL AND REQUEST THAT AN APPLICATION BE MAILED TO THEM. IN RESPONSE TO SUCH A REQUEST, AN APPLICATION AND THE CURRENT HPTAP GUIDELINES ARE MAILED WITHIN 24 HOURS OF THE REQUEST BEING RECEIVED. THE DATE THE REQUEST WAS RECEIVED AND THE DATE THE APPLICATION AND THE CURRENT HPTAP GUIDELINES ARE MAILED OUT ARE TO BE ENTERED IN THE ASSESSING.EQUALIZER SYSTEM.

E. **REQUESTS RECEIVED BY MAIL** - A TAXPAYER OR REPRESENTATIVE MAY WRITE IN AND REQUEST THAT AN APPLICATION BE MAILED TO THEM. IN RESPONSE TO SUCH A REQUEST, AN APPLICATION AND THE CURRENT HPTAP GUIDELINES ARE MAILED WITHIN 24 HOURS OF THE REQUEST'S RECEIPT. THE DATE THE REQUEST WAS RECEIVED AND THE DATE THE APPLICATION AND THE CURRENT HPTAP GUIDELINES ARE MAILED OUT ARE TO BE ENTERED IN THE ASSESSING.EQUALIZER SYSTEM IN THE APPROPRIATELY LABELED FIELD.

F. **ONLINE**-A TAXPAYER CAN GO ONTO THE CITY OF DETROIT WEBSITE AND DOWNLOAD THE APPLICATION. THE CURRENT URL FOR THE APPLICATION AND THE HPTAP GUIDELINES IS WWW.DETROITMI.GOV/HOW-DO-I/PROPERTY-ASSESSMENT-DOCUMENTS. FUTURE YEARS' APPLICATIONS AND HPTAP GUIDELINES WILL BE LOCATED ON THIS PAGE OR A SIMILARLY LOCATED PAGE.

G. ON A DAILY BASIS, STAFF IN THE ASSESSOR'S OFFICE WILL TRACK ALL PHONE OR WRITTEN REQUESTS RECEIVED IN THE ASSESSING.EQUALIZER SYSTEM. THIS TRACKING WILL INCLUDE: THE DATE THE

APPLICATION REQUEST WAS RECEIVED, THE NAME OF THE ASSESSOR'S OFFICE STAFF WHO RECEIVED THE REQUEST, THE NAME OF THE APPLICANT, AND THE ADDRESS WHERE THE APPLICATION AND GUIDELINES SHOULD BE MAILED.

H. STAFF IN THE ASSESSOR'S OFFICE RESPONSIBLE FOR RECEIVING PHONE OR WRITTEN REQUESTS FOR APPLICATIONS ARE REQUIRED TO PERIODICALLY (AND NO LESS THAN BI-WEEKLY) CONFIRM THAT EVERY REQUEST RECEIVED WAS FULFILLED (AN APPLICATION WAS MAILED).

INTAKE/PROCESSING

1. APPLICATIONS MUST BE RECEIVED BY THE BOARD OF REVIEW ONE DAY PRIOR TO THE CLOSE OF THE DECEMBER BOARD OF REVIEW. ANY APPLICATION RECEIVED AFTER THIS TIME WILL NOT BE CONSIDERED FOR THE CURRENT YEAR.

2. WHEN AN APPLICATION IS RETURNED BY THE TAXPAYER, RECEIVED INFORMATION IS ENTERED AS RETURNED IN THE ASSESSING.EQUALIZER SYSTEM. A FILE FOR THAT APPLICATION IS THEN CREATED AND ASSIGNED TO A BOARD OF REVIEW MEMBER FOR REVIEW AND DECISION. ENTRY OF THE RECEIVED INFORMATION IN THE ASSESSING.EQUALIZER SYSTEM AND CREATION AND ASSIGNMENT OF THE FILE TAKES PLACE IMMEDIATELY UPON (AND IN NO EVENT LONGER THAN FORTY-EIGHT (48) HOURS AFTER) THE RETURN OF AN APPLICATION BY A TAXPAYER.

3. WITHIN FIVE BUSINESS DAYS OF RETURN BY A TAXPAYER, APPLICATIONS ARE PLACED ON A BOARD OF REVIEW APPLICATION REPORT THEN DISTRIBUTED AMONG THE THREE COMMITTEES. IF INFORMATION IS MISSING OR A FOLLOW-UP IS NEEDED, A BOARD OF REVIEW MEMBER MAY CONTACT THE TAXPAYER BY PHONE OR MAIL. SUCH CONTACT IS TO OCCUR AS SOON AS PRACTICABLE AFTER MISSING INFORMATION OR THE NEED FOR FOLLOW-UP IS IDENTIFIED.

4. THE APPLICATION IS THEN REVIEWED BY A BOARD OF REVIEW COMMITTEE. THE REVIEW SHALL BE LIMITED TO WHETHER THE APPLICANT HAS SUBMITTED ALL OF THE REQUIRED DOCUMENTATION AS OUTLINED IN THE HPTAP APPLICATION GUIDELINES, WHETHER THE APPLICANT'S INCOME FALLS BELOW THE RELEVANT THRESHOLD FOR A PARTIAL OR COMPLETE EXEMPTION, AND, IF NOT, WHETHER ANY EXTENUATING CIRCUMSTANCES EXIST TO SUPPORT A DECISION TO DEVIATE, AND GRANT AN EXEMPTION. ONCE AN APPLICATION HAS BEEN REVIEWED AND A RECOMMENDATION HAS BEEN MADE, THE COMMITTEE THEN SUBMITS ITS RECOMMENDATION TO THE FULL BOARD OF REVIEW.

5. IF THE BOARD OF REVIEW SUPPORTS THE RECOMMENDATION, THE TAXPAYER'S FILES ARE SENT TO THE OFFICE OF THE ASSESSOR, SPECIAL PROCESSING UNIT, FOR DATA ENTRY FOR THE MARCH, JULY OR DECEMBER BOARD OF REVIEW.

6. OFFICE OF THE ASSESSOR CLERICAL STAFF OR BOARD OF REVIEW SUPPORT STAFF THEN ENTERS THE BOARD OF REVIEW DECISION INTO THE ASSESSING.EQUALIZER SYSTEM AND PRINTS DECISION LETTERS TO TAXPAYERS. LETTERS ARE MAILED OUT WITHIN TEN (10) BUSINESS DAYS AFTER THE CLOSE OF EACH BOARD OF REVIEW.

7. MARCH, JULY AND DECEMBER DECISION LETTERS ARE SENT TO TAXPAYERS WITH LETTERS OF EXPLANATION FOR THE FOLLOWING REASONS: EXEMPTION GRANTED DEVIATED, AND EXEMPTION DENIED. THE LETTER SHALL ALSO INCLUDE THE PROCESS AND TIMELINE FOR APPEAL AS DETAILED IN ITEM 8. ALL DENIAL LETTERS WILL FOLLOW THE FORMAT OF THE LETTER ATTACHED AS EXAMPLE 2.

8. TAXPAYERS WHO ARE NOT SATISFIED WITH THE DECISION OF THE BOARD OF REVIEW CAN APPEAL TO THE MICHIGAN TAX TRIBUNAL. MARCH BOARD OF REVIEW APPEALS MUST BE FILED BY JULY 31ST. JULY AND DECEMBER BOARD OF REVIEW APPEALS MUST BE FILED WITHIN THIRTY-FIVE (35) DAYS OF THE DATE OF THE DECISION LETTER. UNSUCCESSFUL APPLICANTS CAN REQUEST THE HPTAP APPLICATION AND APPLY TO THE HPTAP PROGRAM IN THE FOLLOWING YEAR.

9. TAXPAYERS WHO ARE GRANTED AN EXEMPTION AT THE MARCH BOARD OF REVIEW WILL RECEIVE A TAX BILL FOR THAT YEAR WHICH WILL REFLECT THE EXEMPTION. THIS BILL WILL HAVE THE AMOUNT OF THE REDUCED SOLID WASTE FEE ON IT.

10. TAXPAYERS WHO ARE GRANTED AN EXEMPTION AT EITHER THE JULY OR DECEMBER BOARD OF REVIEW SITTINGS WILL RECEIVE A TAX BILL AT THE FULL AD-VALORM VALUE. AN ADJUSTED TAX BILL WILL BE MAILED AFTER THE CLOSE OF THE JULY OR DECEMBER BOARD OF REVIEW.

11. ALL TAXPAYERS MUST APPLY FOR THE HPTAP EXEMPTION EACH YEAR.

12. YEARLY GUIDELINES FOR THE HPTAP PROGRAM ARE AVAILABLE IN THE OFFICE OF THE ASSESSOR, WITH THE BOARD OF REVIEW, AND ON THE CITY OF DETROIT WEBSITE AT WWW.DETROITMI.GOV/HOW-DO-I/PROPERTY-ASSESSMENT-DOCUMENTS.

EXHIBIT C

Board of Review Denial Letter



Property Assessment
Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 824
Detroit, Michigan 48226

Phone: 313-628-0723
Fax: 313-224-4576
www.detroitmi.gov

DATE: _____
TO: Parcel: _____
Name: _____
Address: _____
City: _____ State: _____ Zip: _____

REGARDING: Homeowners Property Tax Assistance Program Determination

The Board of Review has considered your petition and application for exemption of taxation by reason of poverty in accordance with MCL 211.7u. Based upon the information that you provided the Board of Review has **DENIED** your appeal for property tax exemption.

The Board of Review determination was based upon the following:

- _____ Household income exceeded poverty guideline(s) limit
- _____ Property Not Occupied By Owner
- _____ Asset(s) exceed poverty guideline(s) limit
- _____ Proper proof of ownership of the subject property was not provided
- _____ The following requested information was not provided:

_____ Documentation provided does not support claim, as follows: _____

If you have any questions about why your application was denied, you can call 313-628-0723.

As the Board of Review no longer has jurisdiction over your application, you may appeal this decision to the Michigan Tax Tribunal within 35 days of the Board of Review meeting date. To appeal, fill out a Petition for Valuation Appeal or Poverty available on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtrib/> and mail it to the following address:

Michigan Tax Tribunal
P.O. Box 30232
Lansing, Michigan 48909
Phone: 517-373-4400/Fax: 517-373-4493

Sincerely,

Willie C. Donwell, Chair/Administrator
Detroit Board of Review

EXHIBIT D

Affidavit of Income for Past Years

Affidavit of Income For Past Years

Please complete the following affidavit **and** either (1) sign in front of a notary, or (2) complete the section of this form declaring your hardship in signing the document in front of a notary.

I, _____, say, under the penalty of perjury, that the following is true:

I qualified for a Poverty Tax Exemption (also known as the "Homeowner Property Tax Assistance Program") for 2014, 2015, 2016 or 2017 because my household income during at least one of those years fell below the City of Detroit's income limits for the program. (See eligibility requirements attached.)

Date

Applicant signature

Option 1: Notarization

The foregoing has been subscribed and sworn to before me

this _____ day of _____, 2018

Notary Public
Wayne County, Michigan

My commission expires: _____

Option 2: Declaration of hardship in signing document in the presence of a notary

I, _____, say, under the penalty of perjury, that the following is true:

I have a hardship making it difficult to sign this document in front of a notary due to one or more of the following: (1) my advanced age, (2) my limited physical mobility, and/or (3) my role as a caretaker for a dependent, a person of advanced age, or a person with limited physical mobility.

Date

Applicant signature