



# HOMEOWNER PROPERTY EXEMPTION

2024 Homeowners Property Exemption (HOPE)  
**THIS APPLICATION SHOULD BE RETURNED TO:**

**City of Flint, Assessing Division, 1101 S Saginaw St, Flint MI 48502**

## 2024 City of Flint

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To be considered for a hardship exemption, **the following steps must be followed:**

1. The Petitioner must complete this application in full, including signatures on the last page. Return the application and required income documents to the Assessing Department.
2. Per City of Flint Resolution, **you must attach signed copies of the following for all persons living in the household:**
  - \_\_\_ **2023 FEDERAL INCOME TAX RETURN (1040) OR**
  - \_\_\_ **2023 W 2's & 1099's. OR**
  - \_\_\_ **2023 MICHIGAN INCOME TAX RETURN (MI-1040) OR**
  - \_\_\_ **2023 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)**
  - \_\_\_ **2023 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)**
  - \_\_\_ **YEAR END STATEMENTS FOR ASSET INFORMATION (See page 3 for additional info)**
  - \_\_\_ **IF YOU'RE CLAIMING NO INCOME, YOU MUST SUBMIT A DETAILED & NOTARIZED LETTER EXPLAINING HOW EXPENSES ARE BEING MET.**
  - \_\_\_ **IF BILLS ARE PAID BY FRIEND/FAMILY MEMBER OR YOU RECEIVED MONEY FROM A FRIEND OR FAMILY MEMBER, YOU MUST PROVIDE A SIGNED AND NOTARIZED LETTER FROM THAT PERSON(S) STATING HOW MUCH FINANCIAL SUPPORT THEY GIVE**
3. Any form of government ID with address and picture of the homeowner and all residents over the age of 18.
4. Be able to produce a deed, land contract, or other evidence of ownership of the property for which the exemption is being requested, **if not in Assessor's records;**
5. Meet the federal poverty income guidelines for the household (see page 2), which are updated annually in the federal register by the United States Department of Health and Human Services; and
6. Meet the claimant and total household **asset levels** set by the Flint City Council.

**If your application does not include copies of the above documents, it will be considered incomplete and therefore ineligible for a Hardship Exemption.**

Hardship Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The principal residence of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

Please be aware that as an applicant for Hardship Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If received timely, your application will be presented at the next scheduled Board of Review. The Board of Review schedule for 2024 is as follows:

March: Begins on Monday, March 11, 2024  
July: Tuesday, July 12, 2024  
December: Friday, December 6, 2024

**If you have any questions, feel free to contact the Assessing Department at 810-766-7255**

### **INCOME & ASSET GUIDELINES FOR HARDSHIP EXEMPTIONS**

If your income exceeds the amounts shown or your assets exceed \$15,000 you are **NOT** eligible for a Hardship Exemption.

The applicant **shall not** be eligible for consideration if their total household income exceeds 150% of the Federal Poverty Guidelines.

For 2024, the limits are:

<b>Family Unit:</b>	<b>Federal Poverty Guidelines For 2023:</b>	<b>Adjusted Annual Household Income Can Not Exceed:</b>
Family unit of 1 member	\$14,580	\$21,870
Family unit of 2 members	\$19,720	\$29,580
Family unit of 3 members	\$24,860	\$37,290
Family unit of 4 members	\$30,000	\$45,000
Family unit of 5 members	\$35,140	\$52,710
Family unit of 6 members	\$40,280	\$60,420
Family unit of 7 members	\$45,420	\$68,130
Family unit of 8 members	\$50,560	\$75,840
Each family member greater than 8 years of age	\$5,140	\$7,710

When determining any poverty exemption, all assets of the family unit, as well as all available

sources of income or funds shall be considered.

### **Asset Eligibility**

Applicants can have **no more than \$15,000 in assets** to be eligible. Assets do not include the homestead or one (1) automobile. Assets do include: stocks, bonds, mutual funds, insurance policies, coin collections, boats, ORVs, motorcycles, recreational vehicles, second homes or sellable property, retirement accounts, jewelry, etc.

#### **GUIDELINES BY WHICH HARDSHIP EXEMPTIONS ARE DETERMINED**

1. Completed application form and all required documents and attachments **MUST** be filed with the City Assessor's Office no later than:

March 12, 2024 for action by the March Board of Review; or

July 12, 2024 for action by the July Board of Review; or

December 09 2024 for action by the December Board of Review.

Sign the form when you return it to the City Assessor's Office

**NOTE:** The filing of a claim constitutes an appearance before the Board of Review. Also, the dates for filing will be updated annually in accordance with the State of Michigan Property Tax Calendar.

2. The Board of Review determines if Income Standards have been met.
  
3. The Board of Review determines if Asset limits have been met.
  - a. Cash assets to the total household may not exceed an amount equal to one month's gross household income. Cash assets are defined as cash, money held in checking or savings accounts, money markets and other financial institution accounts, and/or instruments or securities which can be readily converted to cash.
  
  - b. Non-cash assets to the total household may not exceed \$10,000. Non-cash assets are defined as those which are not considered to be cash assets, as defined above. The following assets are excluded from this limit:
    1. Applicant's principal residence
  
    2. Applicant's household personal property
  
    3. Assets not accessible by the applicant, co-owner or any member of the applicant's household.

4. All applicants, if approved by the Board of Review, shall have their current year taxable value reduced by 50%. ***This does not include any special assessments that are assessed to the property (Light Fee, Garbage, etc).***
  5. The Board of Review will consider all revenue and non-revenue producing assets of the owner and all members of the household. Any attempt to hide and/or shift assets to another person, business or corporation shall be grounds for denial.
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4. Applications must be filed **every year**. If granted, **the exemption is for current year only**.
  5. All applications will be reviewed by the Board of Review. The Board may ask applicants, or their authorized agents, to be physically present to answer questions. Teleconferencing for the purpose of asking questions of the applicant is allowable if the applicant is not able to attend.
  6. Applicants, or their authorized agents, may have to answer questions regarding such subject as financial affairs, health and/or the status of people living in the principal residence at a meeting that is open to the public.
  7. All applications will be evaluated based on data and statements given to the Board by the applicant. The Board can also use information gathered from any other source.
  8. The Board of Review shall follow the policy and guidelines established herein when granting or denying an exemption.
  9. Applicants may be subject to investigation of their entire financial and property records by the City. This would be done to verify information given or statements made to the Board of Review or assessor in regards to the poverty tax claim.
  10. Household income limits are adjusted each year to comply with the Federal Poverty Guidelines.
  11. Applicants will be sent a written notice of the Board of Review's final decision. An applicant may appeal the Board of Review's decision to the Michigan Tax Tribunal. An assessor may also appeal the Board of Review's decision. Appeals must be filed with the Michigan Tax Tribunal by the following dates:

July 31<sup>st</sup> for a decision made by the March Board of Review **or**  
35 days from the decision of the July or December Board of Review

# 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.

<b>PART 1: PERSONAL INFORMATION</b> — Petitioner must list all required personal information.					
Petitioner's Name				Daytime Phone Number	
Age of Petitioner	Marital Status		Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence			City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit			Amount of Homestead Property Tax Credit		
<b>PART 2: REAL ESTATE INFORMATION</b>					
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					
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>					
List information related to any other property owned by you or any member residing in the household.					
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.				Amount of Income Earned from other Property	
1	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

**PART 4: EMPLOYMENT INFORMATION** — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

**PART 5: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

**PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION**

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 7: LIFE INSURANCE** — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**PART 8: MOTOR VEHICLE INFORMATION**

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

<b>PART 9: HOUSEHOLD OCCUPANTS</b> — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

<b>PART 10: PERSONAL DEBT</b> — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

<b>PART 11: MONTHLY EXPENSE INFORMATION</b>			
The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.			
Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

**PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

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

**PART 12: CERTIFICATION**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
 PO Box 30232  
 Lansing MI 48909

Phone: 517-335-9760  
 E-mail: [taxtrib@michigan.gov](mailto: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.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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.			
<b>PART 5: CERTIFICATION</b>			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
<b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	