

Following are the federal poverty guidelines X 1.5 for use in setting poverty exemption guidelines for 2019 assessments.

Size of Family Unit	Poverty Guidelines
1	\$18,210
2	\$24,690
3	\$31,170
4	\$37,650
5	\$44,130
6	\$50,610
7	\$57,090
8	\$ 63,570
For each additional person, add	\$ 6,480



KEY DATES

February 20, 2019

Assessment Notices should be received by this date.

March 12, 2019

Last day to schedule an appointment with the Board of Review.

March 14, 2019 at 9:00 P.M.

Deadline to file a written appeal with the Board of Review.

March 11, 12 & 14, 2019

Board of Review Hearings at Springdale Golf Course

July 16, 2019

July Board of Review

July 31, 2019

Last day to file an appeal with Michigan Tax Tribunal (MTT). Only assessments reviewed by the Board of Review may be appealed to the MTT.

December 10, 2019

December Board of Review



Poverty Appeals



City of Birmingham

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Treasurer's Office

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Poverty Appeals

Background

Michigan state law (PA 390 of 1994) provides for poverty exemptions to be granted by the Board of Review for principal residence properties. The same law also authorizes partial poverty exemptions, which provide an exemption for only a portion of the taxable value of the property. State law provides the framework and basic criteria for poverty exemptions (including partial exemptions). Full or partial poverty exemptions may only be granted on an annual basis, so you will need to file every year in which you wish to appeal to the Board of Review for the exemption.

Exemption Criteria

The Board of Review will consider the following criteria in determining whether or not to grant an exemption request. All three criteria must be met in order to qualify for the poverty exemption. Exact figures for the current tax year are available from the Treasurer's Office.

- **Income** - The total income of the applicant and each member of applicant's household shall not exceed the Federal Poverty Income Standards, as defined by the U.S. Department of Health and Human Services, multiplied by 1.5.

- **Assets** - The total value of the assets of the applicant and each member of the applicant's household shall not exceed \$150,000.

- **Contribution from Other Sources** - If the Board of Review determines the applicant does, or reasonably should, receive contribution toward taxes from other sources - such as a trust, inheritance, co-owner, relative, dependent, friend, or other source - the Board may consider the amount of such contribution as an addition to the applicant's income. The resulting sum must not exceed the Federal Poverty Income Standards.

Applying for the Poverty Exemption

Poverty Exemption Appeals are considered by the Board of Review in March, July, and December. You may contact the Treasurer's Office to apply.

To apply, property owners will need to submit a completed Poverty Exemption Application, along with the required materials which include documents that establish the household income, assets, and other contributions. To be eligible to file for the poverty exemption, in addition to completing the application, you must:

- Be an owner and occupy, as a principal residence, the subject property.
- Produce a deed, land contract, or other evidence of ownership of the subject property if requested by the Assessor or Board of Review.

Completed applications and supporting materials must be submitted after January 1st but no later than the day prior to the last day of the March Board of Review or the day prior to the July or December Board of Review in order to be considered.

You may only appeal once per year. For example, if you do not agree with the

March Board of Review you cannot reapply to the July Board of Review.

What to Expect

You can expect to receive the Board of Review's Decision by June 1, for the March Board and 2 to 3 weeks after the July and December Board of Review meetings. As with other Board of Review decisions, you may appeal the determination to the Michigan Tax Tribunal (MTT) by July 31st of the tax year in question or within 30 days of the Board's decision. The Assessor may also appeal a March Board of Review decision to the MTT.

If you need further assistance, or have any questions about the appeal process, please contact the Treasurer's Office.

