

OFFICE USE ONLY (Date Stamp)

City of Birmingham

2026

**Poverty/Hardship
Exemption
Application**



BIRMINGHAM

A WALKABLE CITY

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

POLICY AND GUIDELINES FOR THE GRANTING OF POVERTY EXEMPTIONS

MCL 211.7u, as amended by Public Act 253 of 2020, provides that:

- (I) The principal residence of person who, in the judgement of the board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this (General Property Tax) act.

The following policy and guidelines have been adopted by the Birmingham City Commission to govern the granting of hardship exemptions:

APPLICATION PROCEDURE

1. Eligibility and Application. To be eligible for a hardship exemption the applicant must be both the taxpayer and a natural person (i.e., not a corporation, trust or other business association or entity) and must do all of the following on an annual basis:
 - A. Be an owner of and occupy as a homestead the property for which an exemption is requested. "Principal residence" means principal residence or qualified agricultural property as those terms are defined in MCL 211.7dd.
 - B. File with the City Assessor a completed Hardship Exemption Application on a form provided by the City Assessor's office. The applicant must include with the application a copy of all of the previous year's income tax returns that the applicant was required to file (Federal Income Tax Return, Michigan Income Tax Return and the Michigan Property Tax Credit Form, Social Security Statement, etc.) and copies of year-end financial/investment statements if any interest income is reported on the application or on the applicant's income tax filings. Copies of the previous year's income tax returns must be supplied for all persons living in the subject residence. All new applicants and other applicants, when requested by the Board, must provide copies of all income tax filings for the three previous years.
 - C. Produce a valid driver's license or other acceptable form of identification if requested by the Assessor or Board of Review.
 - D. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested if required by the Assessor or Board of Review.
2. Filing Period: Appearance. Fully completed Hardship Exemption Applications with required supporting information will be accepted after January 1, through the day prior to the last meeting of the March Board of Review. The filing of a completed Hardship Exemption application with required supporting information shall constitute an appearance before the Board of Review for the purpose of preserving the applicant's right to appeal the decision of the Board of Review to the Michigan Tax Tribunal.

EVALUATION PROCEDURE

1. Meetings. Meetings of the Board of Review and Assessor relative to hardship exemption applications shall be held in compliance with the Michigan Open Meetings Act.
2. Applicant's Presence. The Board of Review may request an applicant to personally appear before the Board to respond to any questions the Board or Assessor may have.
3. Investigation. Applicants for hardship exemption may be investigated by the City in order to verify information submitted or statements made to the Assessor or Board of Review.

4. Oath. Applicants appearing before the Board shall be administered an oath, as follows:

Do you swear or affirm that information and testimony you will give before the Board of Review is the truth, the whole truth, and nothing but the truth.

5. Criteria for Determining Exemption. The Board shall consider the following three (3) criteria to determine whether a full or partial hardship exemption should be granted:

A. Income. The total income of the applicant and each member of the applicant's household shall not exceed the prior year's Federal Poverty Income Standards, as defined and determined annually by the U.S. Department of Health and Human Services under authority of Section 673 of subtitle V of title VI of the Omnibus Budget Reconciliation Act of 1981, Public law 97-35, 42 U.S.C. 9902, multiplied by 2.5.

1. Income shall include, but not be limited to, the following:
 - a. Money wages and salaries before any deductions;
 - b. Net receipts from self-employment;
 - c. Distributions or income from partnerships, limited liabilities companies, or corporations, whether or not taxable;
 - d. Tax exempt income received including, but not limited to, interest income, disability income, social security or SSL;
 - e. Regular payments from Social Security, Railroad Retirement, unemployment compensation, strike benefits from union funds, workers compensation, veterans payments or any type of public assistance;
 - f. Alimony, child support, and military family allotments or other regular support from an absent family member for someone not living in the household. For example, periodic gifts to assist the applicant or the applicant's household shall be included in income;
 - g. Private pensions, government employee pensions (including military retirement pay), regular insurance or annuity payments;
 - h. College or university scholarships, grants or fellowships;
 - i. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, net lottery winnings and net gambling winnings;

and

- j. Payments made to a third party to or for the benefit of the applicant or a member of the applicant's household.

- 2. Income shall not include any of the following:
 - a. Money received from the sale of property, such as stocks, bonds, house, car, unless the applicant or a member of the applicant's household is in the business of selling such property;
 - b. Withdrawals of bank deposits;
 - c. Borrowed monies;
 - d. Income tax refunds;
 - e. One time payouts from insurance companies;
 - f. Losses including, but not limited to, capital losses or business losses.
 - g. Gifts and/or inheritances, unless the purpose of such gift and/or inheritance, as determined by the Board of Review, is to assist in the support of the applicant or the applicant's household.

B. Assets. The total value of the assets of the applicant and each member of the applicant's household shall not exceed \$150,000. The assets of each member of the applicant's household shall be examined to determine whether there are assets which can reasonably be invested, sold or used to pay the property taxes. If the assets are of a nature and value which reasonably indicates that a condition of hardship does not exist, then a hardship exemption shall be denied.

- 1. The total value of the assets shall include: Gifts, inheritances, one-time payouts from insurance companies and money received from the sale of property, such as stocks, bonds, house, car, (unless the applicant or a member of the applicant's household is in the business of selling such property), shall be included as assets of the applicant and /or members of the applicant's household.
- 2. If the applicant and/or members of the applicant's household shall transfer assets to another for less than full and adequate consideration in money or money's worth within sixty (60) months from date of the application for exemption, such exemption shall be denied. Such transfer shall include, but not be limited to, giving up all or partial ownership in an asset, selling an asset, giving an asset away, refusing or disclaiming a gift or inheritance, or giving up the right to receive income. Such transfers shall not include transfers in the amount of \$100 or less.

C. Contribution From Other Sources. If the Board of Review determines the applicant does or reasonably should receive contribution towards taxes from other sources, such as from 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 and if the resulting sum exceeds the Income Standard in Paragraph A., above, then a hardship exemption shall be denied.

6. Granting of Exemption. If the Board of Review determines that an applicant:

- A. Does not have income in excess of the total income allowed under paragraph 5(A).
- B. Does not receive or reasonably expect to receive contribution toward taxes from other sources under paragraph 5(C),
Then, the Board of Review shall grant a full exemption equal to a 100% reduction in the applicant's taxable value for subject property or a partial exemption for the subject property equal to a 25%, 50%, or 75% reduction in taxable value as determined by the board of review.
- C. Public Act 253 of 2020 and Public Act 191 of 2023 amended MCL 211.7u related to poverty exemptions. These acts list the specific percentage reductions in taxable value that may be used by the Board of Review in granting a poverty exemption.

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

- 1) A full exemption equal to a 100% reduction in taxable value
- 2) A partial exemption equal to a 75% reduction in taxable value
- 3) A partial exemption equal to a 50% reduction in taxable value
- 4) A partial exemption equal to a 25% reduction in taxable value

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

The following depicts the taxable value reduction granted to the eligible applicant for 2025 poverty exemptions:

Household size	Income (federal limit)	100% Taxable Value exemption	75% Taxable Value exemption	50% Taxable Value exemption	25% Taxable Value exemption
1	\$39,125	\$0 to \$9,781	\$9,782 to \$19,563	\$19,564 to \$29,344	\$29,345 to \$39,125
2	\$52,875	\$0 to \$13,219	\$13,220 to \$26,438	\$26,439 to \$39,656	\$39,657 to \$52,875
3	\$66,625	\$0 to \$16,656	\$16,657 to \$33,313	\$33,314 to \$49,969	\$49,970 to \$66,625
4	\$80,375	\$0 to \$20,094	\$20,095 to \$40,188	\$40,189 to \$60,281	\$60,282 to \$80,375
5	\$94,125	\$0 to \$23,531	\$23,532 to \$47,063	\$47,064 to \$70,594	\$70,595 to \$94,125
6	\$107,875	\$0 to \$26,969	\$26,970 to \$53,938	\$53,939 to \$80,906	\$80,907 to \$107,875
7	\$121,625	\$0 to \$30,406	\$30,407 to \$60,813	\$60,814 to \$91,219	\$91,220 to \$121,625
8	\$135,375	\$0 to \$33,844	\$33,845 to \$67,688	\$67,689 to \$101,531	\$101,532 to \$135,375

Additional person: \$13,750

Failure to meet the Income Guideline, Asset Guideline, or submission of an incomplete application will result in a denial of the poverty exemption.

7. Deviation From Policy and Guidelines. The Board of Review shall follow the policy and guidelines set forth herein for granting or denying a hardship.



Treasurer/Assessor Department

Declaration of Hardship and Request for Tax Relief Application
As of December 2025

Property ID Number: _____

Property Address: _____

APPLICANT INFORMATION

Name of Owner and Co-owners: _____

Street Address: _____

City, State, Zip: _____

Phone Number: (Day) _____ (Night) _____

Date of Birth: _____

Marital Status	Number of Years
☐ Married	_____
☐ Divorced	_____
☐ Widowed	_____
☐ Separated	_____
☐ Single	_____

EMPLOYMENT STATUS

☐	Disabled - No. of Years _____
☐	Do you qualify for disability benefits? Yes or No (Circle one)
☐	Employed Full-time
☐	Employed Part-time
☐	Retired - No. of Years _____
☐	Unemployed- No. of Years _____
☐	Laid-off - No. of Years _____
☐	Other

Occupation: _____
(If employed)

Employer: _____

Address: _____

Telephone: (____) _____

EMPLOYMENT STATUS – SPOUSE

☐	Disabled - No. of Years _____
☐	Do you qualify for disability benefits? Yes or No (Circle one)
☐	Employed Full-time
☐	Employed Part-time
☐	Retired - No. of Years _____
☐	Unemployed- No. of Years _____
☐	Laid-off - No. of Years _____
☐	Other

Occupation: _____
(If employed)

Employer: _____

Address: _____

Telephone: (____) _____

SUBSTANTIAL AND COMPELLING REASONS

In the space below list any substantial and compelling reasons you feel the Board should consider during the evaluation of this petition (example: documented disability or health problems).

GENERAL INFORMATION

What year did you purchase this property? _____

Are you and/or your spouse the sole owners of the subject property? ☐ Yes ☐ No

If no, list all owners and their percentage of ownership: _____

Purchase Price: \$_____ Monthly Payment: \$_____

Total unpaid balance of mortgage/land contract as of 12/31/24 _____

\$ Number of years remaining on the mortgage/land contract _____

Are your property taxes paid? ☐ Yes ☐ No

Did you apply for poverty exemption last year? ☐ Yes ☐ No

List all persons living in the household other than yourself and spouse.

	<u>#1</u>	<u>#2</u>	<u>#3</u>
Name:			
Age:			
Relationship:			
Occupation			
Annual Income:			
Claimed as Dependent?	Yes _____ No _____	Yes _____ No _____	Yes _____ No _____
Heir to Estate?	Yes _____ No _____	Yes _____ No _____	Yes _____ No _____

Have any improvements, changes or additions been made to the property in the last (2) years? ☐ Yes ☐ No If yes, please explain: _____

Do you anticipate selling the homestead property for which relief is sought in the next year? ☐ Yes ☐ No Explain: _____

Does anyone contribute to your support? ☐ Yes Amount \$ _____
☐ No Explain: _____

Is anyone able to contribute to your support? ☐ Yes ☐ No
 Explain: _____

INCOME AND ASSETS

Please list all sources of your personal income. Please indicate the amount from each source on an **annual** basis.

1. Salaries, wages, tips and other employee compensation (include strike, sick and sub pay)	\$
2. All dividends and interest (including US state and municipal bond interest)	
3. Net rent, royalty, business, gambling or lottery income	
4. Annuity and pension benefits; Name of Payer: _____	
5. Net farm income	
6. All Capital gains less capital losses	
7. Alimony and other taxable income; Describe: _____	
8. Social Security, supplemental income (SSI) or railroad retirement benefits	
9. Child Support	
10. Unemployment compensation and trade readjustment allowance (TRA) benefits	
11. Worker's compensation, veteran's disability compensation and pension benefits	
12. ADC, GA or emergency Assistance benefits	
13. All other public assistance payments (food stamps, fuel assistance, etc.) Describe: _____	
14. Other non-taxable income Describe: _____	
TOTAL INCOME:	\$

What was the total income from all sources of everyone living in your household for the past two (2) years?

Last Year: _____ Prior Year: _____

Do you anticipate any major changes in income for the coming year?

☐ Yes ☐ No If yes, please explain: _____

Investments

On spaces below, list all stocks, bonds, mortgages, land contracts, annuities, U.S. Savings Bonds or any other investment you, the co-owner or any member of your household has.

Description of Investment	Present Value	Income Earned Last Year
	\$	\$

Real Estate

Do you have an ownership interest in any other real estate in Michigan or anywhere else?

☐ Yes ☐ No

If yes, please list all property owned in full or part by you, the co-owner or any member of your household. Do not list property this application is being applied for:

Address of Property	Purchase date & price	Market Value	S.E.V.	Income Received
		\$	\$	\$

Life Insurance Policies

In the spaces below, list all the insurance policies held by you, the co-owner, or any member of the household.

Insured	Amount of Policy	Amount Paid Monthly	Cash Value of Policy	Name of Beneficiary	Relationship to Insured
	\$	\$	\$		

Motor Vehicles

In the spaces below, list all automobiles, motorcycles, trucks, off-the-road vehicles, etc. owned by you, the co-owner or any member of the household.

Make & Model	Year	Current Value	Balanced Owed
			\$

Asset Summary

What are your current assets in addition to the real estate noted previously?

Cash	\$
Savings Accounts/Certificates & Money Markets	\$
Checking Accounts	\$
Stocks/Bonds/Treasury Bills	\$
Insurance	\$
Other	\$
Investments	\$
IRA, Keogh Annuities, Deferred Compensation	\$
Personal Property held as an investment (i.e., gems, jewelry, coin collection, antique cars, etc.)	\$

EXPENSES

AVERAGE **MONTHLY** EXPENSES:

Land Contract or Mortgage payment for homestead only (principal and interest)	\$
Life Insurance	\$
Health Insurance	\$
Home Insurance	\$
Auto Insurance	\$
Taxes (homestead)	\$
Taxes on other property	\$
Car Payment	\$
Special Assessment	\$
Utilities: Gas/Oil	\$
Electricity	\$
Telephone	\$
Water/Sewer	\$
Child Care	\$
Food/Clothing	\$
Other loans	\$
Medical (not covered by insurance)	\$
Lawn care/snow removal	\$
Cable	\$
Other (specify)	\$

VERIFICATION OF EXPENSES MAY BE REQUIRED

Do you have any major or unusual expenses?

☐ Yes ☐ No

If yes, please explain: _____

The following are federal poverty guidelines X 2.5 for use in setting poverty exemption guidelines for 2026.

Size of Family Unit	Poverty Guidelines
1	\$39,125
2	\$52,875
3	\$66,625
4	\$80,375
5	\$94,125
6	\$107,875
7	\$121,625
8	\$135,375
Add this amount for each additional person.	\$13,750

**CITY OF BIRMINGHAM
BOARD OF REVIEW
POVERTY EXEMPTION CLAIM
WAIVER OF CONFIDENTIALITY**

Parcel Number : _____

Property Address : _____

I, _____, hereby consent to the examination of copies of my tax returns and related financial documents, including but not limited to those listed below, as requested by the members of the City of Birmingham Board of Review.

Federal Income Tax Return
Michigan Income Tax Return
W-2 or 1099 Forms
Senior Citizens Homestead Property Tax Form MI-1040CR -lr
General Homestead Property Tax Claim MI-1040CR - 4
Statement from Social Security Administration and/or
Michigan Social Services

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the City of Birmingham Board of Review. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other federal, state, or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

Signature: _____
Property Owner & Primary Applicant

Dated: _____

Signature: _____
Co-resident of Property

Dated: _____

Signature: _____
Co-resident of Property

Dated: _____

ADDITIONAL INFORMATION

With this application you will need to submit last year's copies of the following applicable documents for yourself, the co-owner, and every member of the household.

1. Federal, State and City Income Tax Returns - 1040 or 1040A and any schedules
2. Michigan Homestead Property Tax Credit Claim MI-1040CR
3. Valid driver's license or other acceptable form of identification if requested by the Assessor or Board or Review
4. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested if required by the Assessor or Board of Review.

PLEASE READ CAREFULLY

I (We) am/are unable to pay the full property taxes on the above described property and hereby make application for property tax relief due to poverty in accordance with Section 211.7u Michigan Compiled Laws.

I (We) have read this application and fully understand the contents thereof.

I (We), _____, being duly sworn, depose and state under the penalties for perjury, that the information contained in this petition and my (our) financial condition as above stated is true and correct and to the best of my (our) knowledge and belief.

I (We) further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with Section 211.119 Michigan Compiled Laws.

Applicant's Signature: _____

Co-Applicant's Signature: _____

Subscribed and sworn before me this _____ day of _____, 20__.

Notary Public

County, Michigan

My Commission Expires: _____

Application and Affirmation 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 where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Identification Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)				
☐ I own the property in which the exemption is being claimed.				
☐ 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.				
PART 4: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
☐ 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

Continue on Page 2

PART 5: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer

Address of Employer

City

State

ZIP Code

Contact Person

Employer Telephone Number

PART 6: 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 7: 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 8: 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 9: 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**

PART 10: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 11: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 12: MONTHLY EXPENSE INFORMATION

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 13: 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 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

PART 15: 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 30 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
Email: taxtrib@michigan.gov

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date