

REQUIRED DOCUMENTS

Hardship Exemption applicants shall submit copies of the documents listed below to be considered for eligibility. For **each** member of the household, please attach copies of the applicable documents to your application.

- WARRANTY DEED OR LAND CONTRACT OR QUIT CLAIM DEED, PROVING OWNERSHIP OF THE PROPERTY
- VALID PRINCIPAL RESIDENCE EXEMPTION CURRENTLY IN EFFECT
- COMPLETED FORM 5737 APPLICATION AND AFFIRMATION FOR MCL 211.7U POVERTY EXEMPTION
- CURRENT YEAR COPIES OF THE FOLLOWING:
 - VALID DRIVER'S LICENSE OR MICHIGAN STATE IDENTIFICATION CARD
 - FEDERAL INCOME TAX RETURN-1040, 1040A, OR 1040E
 - MICHIGAN INCOME TAX RETURN-MI 1040, MI1040A, OR MI 1040EZ
 - SENIOR CITIZENS HOMESTEAD PROPERTY TAX FORM MI-1040CR-1 OR GENERAL HOMESTEAD PROPERTY TAX CLAIM MI-1040CR-4
 - (SENIORS WHO ARE NO LONGER REQUIRED TO FILE FEDERAL OR STATE INCOME TAXES MUST COMPLETE AND HAVE **NOTARIZED** FORM 4988 – POVERTY EXEMPTION AFFIDAVIT)
- BENEFIT STATEMENT FROM ADC, PENSION, RETIREMENT, SOCIAL SECURITY ADMINISTRATION AND/OR MICHIGAN SOCIAL SERVICES AS TO MONEY PAID TO YOU DURING THE PREVIOUS YEAR
- COMPLETED AND **NOTARIZED** FORM 4988 POVERTY EXEMPTION AFFIDAVIT
 - SEPARATELY SIGNED AND **NOTARIZED** FORM 4988 FOR EACH MEMBER OF THE HOUSEHOLD
- 4 PRIOR MONTH'S BANK STATEMENTS FOR ALL RESIDENTS WITHIN THE HOUSEHOLD.

POVERTY GUIDELINES

For Use in 2026 Assessments

US Department of Health & Human Services

Family Size	Federal Poverty Level Income Limit	125% Limit	150% Limit	175% Limit	200% Limit
1	\$15,650.00	\$19,562.50	\$23,475.00	\$27,387.50	\$31,300.00
2	\$21,150.00	\$26,437.50	\$31,725.00	\$37,012.50	\$42,300.00
3	\$26,650.00	\$33,312.50	\$39,975.00	\$46,637.50	\$53,300.00
4	\$32,150.00	\$40,187.50	\$48,225.00	\$56,262.50	\$64,300.00
5	\$37,650.00	\$47,062.50	\$56,475.00	\$65,887.50	\$75,300.00
6	\$43,150.00	\$53,937.50	\$64,725.00	\$75,512.50	\$86,300.00
7	\$48,650.00	\$60,812.50	\$72,975.00	\$85,137.50	\$97,300.00
8	\$54,150.00	\$67,687.50	\$81,225.00	\$94,762.50	\$108,300.00
For each additional person	\$5,500.00	\$6,875.00	\$8,250.00	\$9,625.00	\$11,000.00
Reduction Amount:		100%	75%	50%	25%

ASSETS – A hardship exemption shall not be granted to any applicant whose assets exceed \$100,000. An applicant’s homestead and principal vehicle shall be excluded from consideration as an asset.

Assets include all property, including from all other persons residing in the household. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, cottages, or any other saleable real property or other tangible items.

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.)				
<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.				
PART 4: ADDITIONAL PROPERTY INFORMATION				
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 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

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

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Signature of Person Making Affidavit

Date