

OFFICE USE ONLY (Date Stamp)

Southfield Township

2026

Poverty/Hardship
Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

SOUTHFIELD TOWNSHIP RESOLUTION ADOPTING
POVERTY EXEMPTION GUIDELINES & RESIDENT LETTERS OF PROTEST

WHEREAS, Public Act 390 of 1994, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as “Poverty Exemptions”, and

WHEREAS, Public Act 253 of 2020 made additional changes to the poverty exemption statute, being section 211.7u, starting with the 2021 tax year; and

WHEREAS, Southfield Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make application for property tax relief, and

NOW, THEREFORE, BE IT RESOLVED that in order to be eligible for poverty exemption under MCL 211.7u in the Township of Southfield, a person shall do all of the following on an annual basis:

- (1) Be an owner of and occupy as a homestead the property for which an exemption is requested;
- (2) File a claim with the Supervisor or Board of Review on the Michigan Department of Treasury Form 5737, Application and Affirmation for MCL 211.7u Poverty Exemption, provided by the local municipal office;
- (3) All persons living in the subject property must submit the most recent year’s copies of the following:
 - a. Federal and State of Michigan Income Tax Returns
 - b. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4
 - c. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year along with Form 4988-Poverty Exemption Affidavit;
- (4) Produce a valid driver’s license or other form of identification, if requested;
- (5) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.

BE IT FURTHER RESOLVED that the applicant’s total household income cannot exceed two and one-half times (2.5x) the most current federal poverty income standards from the prior tax year as defined and determined annually by the United States Office of Management and Budget,

to be updated annually. The annual allowable income includes the income for all persons residing in the principal residence.

BE IT FURTHER RESOLVED that the total value of all assets belonging to the applicant and each member of the applicant's household shall not exceed \$250,000. An applicant's homestead and principal vehicle shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to, cash, savings, stocks, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

BE IT FURTHER RESOLVED that meeting the income level guidelines does not guarantee 100% exemption. If a person meets all eligibility requirements in the statute, the Board of Review may grant a full exemption equal to 100% reduction in taxable value, or a partial exemption equal to 75%, 50% or 25% reduction in taxable value, or any other percentage reduction in taxable value approved by the State Tax Commission.

BE IT FURTHER RESOLVED that the application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review.

BE IT FURTHER RESOLVED that the applicant may be required to comply with any additional eligibility requirements as determined by the Township Board.

BE IT FURTHER RESOLVED that the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemptions. The same standards shall apply to each taxpayer within the Township claiming the poverty exemption for the assessment year. In reviewing the application and all supporting documentation, the Board of Review will consider income, assets and potential earning capacity. The Board may not deviate from the established policy and guidelines.

BE IT FURTHER RESOLVED that in order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, Southfield Township hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 253 of 2020 and MCL 211.30(8), this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

RESOLUTION DECLARED ADOPTED

I, Eileen Geisbrecht, duly authorized Clerk for the Township of Southfield do hereby certify that the foregoing is a true and correct copy of a motion adopted by the Township Board

at a regular meeting duly called and held on March 10, 2026, in the Township of Southfield, Oakland County, Michigan.

Eileen Geisbrecht, Township Clerk

PG POLICY (2/95); (2/97); (2/01);
(12/05)(12/06); (11/07); (11/08); (11/09)
(12/10)(12/11)(12/12)(12/13)(1/15)
(12/15)(12/16)(12/17)(12/18)(1/20)(3/22)
(6/22)

POVERTY APPLICATION CHECK LIST

Applications may be filed w/ this office beginning January 1, but in no event later than the day prior to the last day of the Board of Review.

Applicants must submit most recent year's copies of the following for all persons residing in the homestead:

- Completed Signed Poverty Exemption Application.
- Most recent year copy of Federal Income Tax Return – 1040 or 1040A for all persons residing in the home. (Please include supporting documents i.e. W-2 Forms, 1099 Forms).
- Most recent year copy of State of Michigan Income Tax Returns for all persons residing in the home.
- Copy of filed Senior Citizens Homestead Property Tax Form MI-1040CR-1
- or General Homestead Property Tax Claim MI-1040CR-4MI-1040-CR.
- If applicant did not file Michigan State Income Tax Return, they MUST provide an annual statement of benefits paid from the Social Security Administration or Michigan Department of Social Services and must sign State of Michigan Form 4988 Poverty Exemption Affidavit (attached).
- W-2 Forms (Do not need if on Social Security).
- The applicant must supply a copy of current driver's license or other form of valid identification if requested.
- If requested, the applicant must provide a deed, land contract or other evidence of ownership of the property they are claiming the poverty exemption for.

* All requested information must be included with Poverty Exemption Application. Without the above information the Board will not consider your application.

2026 FEDERAL POVERTY GUIDELINES

US Department of Treasury

STC Bulletin 15 of 2025

Size of Family Unit	2.5x Federal 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
For each additional person	\$ 13,750

Asset Limit: the total value of the assets of the applicant and each member of the applicant's household shall not exceed \$250,000. Excluding the property for which the exemption is requested and the principal vehicle BUT including all other 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, recreational 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

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
--------------	-----------	------

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