



**OAKLAND COUNTY TREASURER’S OFFICE
ANDY MEISNER**

1200 Telegraph Rd Building #12E, Pontiac, MI 48341

2019 Poverty/Hardship Exemption Guidelines

The applicant is recommended to contact the local governing body directly for assistance.

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges.

APPLICATION

1. Eligibility – To be eligible, a person shall do all the following on an annual basis:

- A. Own and occupy the property as a principal residence.
- B. File a claim with the supervisor, assessor or Board of Review, accompanied by Federal and State Income Tax Returns for all persons residing in the principal residence (disclosure of the income of an owner who is not residing in the principal residence is not required), including any property tax credit returns filed in the current year or immediately preceding year.
 *** An alternative affidavit may be filed for all persons residing in the residence who were not required to file Federal or State Income Tax Returns in the current year or immediately preceding year (see Form 4988, Poverty Exemption Affidavit).
- C. Produce a valid driver’s license or other form of identification if requested.
- D. Produce a deed, land contract, or other evidence of ownership of the property if requested.
- E. Meet the asset level and/or any other tests set by the local governing body.
- F. Meet the Federal Poverty Income Guidelines as defined and determined annually by the U.S. Department of Health and Human Services or alternative guidelines adopted by the local governing body.

2019 Federal Poverty Income

Size of Family Unit	Poverty Guidelines
1	\$ 12,490
2	\$ 16,910
3	\$ 21,330
4	\$ 25,750
5	\$ 30,170
6	\$ 34,590
7	\$ 39,010
8	\$ 43,430
For each additional person	\$ 4,420

2. Filing

Poverty/Hardship Exemption Application with required supporting information shall be filed after January 1 but before the day prior to the last day of the December Board of Review on a form provided by the local assessing unit.

The filing of this claim constitutes an appearance before the Board of Review for preserving the right of appeal to the Michigan Tax Tribunal.

Board of Review Meetings

- **March**Tuesday following the first Monday
- **July**Tuesday following the third Monday
- **December**Tuesday following the second Monday

HARDSHIP EXEMPTION APPEALS

The Board of Review denials may be appealed by petition to the Michigan Tax Tribunal as described below:

- **March** Board of Review.....by **July 31** of the current year.
- **July** or **December** Board of Reviewwithin **35 days** of the denial.
- A copy of the Board of Review decision must be included with the petition.
- July and December Board of Review may hear appeals for current year only for poverty exemptions but not poverty exemptions denied by the March Board of Review.
- Once a poverty exemption is considered by a Board of Review, it may not be considered by a later Board of Review in the same year.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-4400
Email: taxtrib@michigan.gov

LOCAL ASSESSING OFFICE

- Addison Twp. – (248) 628-6020
- Auburn Hills, City of – (248) 370-9436
- Bloomfield Twp. – (248) 433-7700
- Brandon Twp. – (248) 627-4918
- Farmington Hills, City of – (248) 871-2470
- Fenton, City of – (810) 629-2261
- Independence Twp. – (248) 625-8114
- Lake Angelus, City of – (248) 332-3916
- Northville, City of – (248) 349-1300
- Novi, City of – (248) 347-0460
- Oak Park, City of – (248) 691-7157
- Rochester Hills, City of – (248) 656-4600
- Royal Oak, City of – (248) 246-3000
- Southfield, City of – (248) 796-5230
- Springfield Twp. – (248) 846-6530
- Sylvan Lake, City of – (248) 682-1440
- Troy, City of – (248) 524-3311
- Waterford Twp. – (248) 674-6270
- West Bloomfield Twp. – (248) 451-4850
- White Lake Twp. – (248) 698-3300

If you live in one of the following Cities, Villages, or Townships, contact **Oakland County's Equalization Division** for all assessment-related questions.

Equalization Division
250 Elizabeth Lake Rd. Suit 1000 W
Pontiac, MI 48341
(248) 858-0740

Email: equal@oakgov.com

- Berkley, City of
- Beverly Hills, Village of
- Bingham Farms, Village of
- Birmingham, City of
- Bloomfield Hills, City of
- Clarkston, City of
- Clawson, City of
- Commerce Twp.
- Farmington, City of
- Ferndale, City of
- Franklin, Village of
- Groveland Twp.
- Hazel Park, City of
- Highland Twp.
- Holly Twp.
- Holly, Village of
- Huntington Woods, City of
- Keego Harbor, City of
- Lake Orion, Village of
- Lathrup Village, City of
- Lyon Twp.
- Madison Heights, City of
- Milford Twp.
- Milford, Village of
- Novi Twp.
- Oakland Twp.
- Orion Twp.
- Orchard Lake, City of
- Oxford Twp.
- Oxford, Village of
- Pleasant Ridge, City of
- Pontiac, City of
- Rochester, City of
- Rose Twp.
- Royal Oak Twp.
- South Lyon, City of
- Southfield Twp.
- Walled Lake, City of
- Wixom, City of
- Wolverine, Village of