

TOWNSHIP OF CHIPPEWA
Mecosta County, Michigan

Petition No. _____

Parcel ID No.5403-_____

2026

Application for Tax Exemption
(Poverty – MCL 211.7u)

THIS APPLICATION MUST BE COMPLETED CAREFULLY AND COMPLETELY. INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED. A COPY OF YOUR CURRENT YEAR FEDERAL AND MICHIGAN INCOME TAX RETURNS, WITH THE PROPERTY HOMESTEAD CREDIT FORM, MUST BE SUBMITTED IN ORDER TO BE REVIEWED FOR APPROVAL FOR THE PROPERTY TAX RELIEF.

All Petitions are subject to the Open Meeting Act, PA 267 of 1976.

Documentation must accompany all applications. Applications submitted without supporting documentation will not be accepted.

PLEASE READ THE FOLLOWING APPLICATION CAREFULLY

Public Act 290 of 1994, Michigan Compiled Law MCL 211.7um as greatly modified the Hardship Exemption Procedure.

The following Pevery Exemption Guidelines and Application were approved for use as the local standard by the Township of Chippewa, Mecosta County on January 7, 2026.

2026 Poverty Exemption appeals will be heard by the Chippewa Township Board of Review on:

Monday, March 9, 2026

Tuesday, March 10, 2026

Tuesday, July 21, 2026

Tuesday, December 8, 2026

CHIPPEWA TOWNSHIP

Mecosta County, Michigan

2026

Guideline and Application for Property Tax Poverty Exemption

Pursuant to Section 211.7u

Michigan Compiled Laws

Petition Number: _____ Parcel Number: 5403-_____

To be considered for a poverty exemption, the following information must be submitted prior to deadlines established for the March or July or December Board of Review meetings:

1. A complete Application for Property Tax Poverty Exemption.
2. Current or previous year's Federal Income Tax Return (1040) and Michigan Income Tax Return (MI-1040) for all persons residing in the home for which exemption is sought.
 - A Property Exemption Affidavit may be filed for all people residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Previous year's Principle Residence Property Tax Credit Form (MI-1040-CR)
4. Valid driver's license or other form of identification, if requested.
5. Deed, land contract, or other evidence of ownership of the property for which the poverty exemption is sought, if requested.

If an application does not include copies of the above documents, it **may** be considered incomplete, therefore ineligible for a Poverty Exemption.

Appeals for Property Tax Poverty Exemptions may be submitted to the Board of Review by mail.

Mailed appeals should be sent to **Chippewa Township PO Box 26 Chippewa Lake, MI 49320.**

Poverty Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: the principle residence of persons who, in the judgement of the board of review, by reason of poverty, are unable to contribute toward the public charges is exempt from taxation in whole or part from taxation under this act.

Please be aware that as an applicant for Poverty Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

CHIPPEWA TOWNSHIP

Mecosta County, Michigan

GUIDELINES FOR PROPERTY TAX POVERTY EXEMPTION REVIEW

1. GENERAL OVERVIEW

The Board of Review of Chippewa Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by the Township Board, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands these guidelines must be adhered to when reviewing hardship appeals and reserves the right to make individual considerations within their authority, as they feel necessary. Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification from the Board of Review, Supervisor or Assessors Office.

2. BASIC FILING REQUIREMENTS

In order to be considered for exemption under MCL 211.7u each applicant must:

- A. Own and occupy the property for which an exemption is requested as a principle residence, as defined by law. This may include vacant, contiguous property as long as the property is considered part of the principle residence.
- B. Complete and submit to the Township Supervisor or Board of Review an Application for Property Tax Poverty Exemption per the following schedule:

March Board of Review: After January 1st but before the first day of the Board of Review

July Board of Review: After January 1st but before the third Monday in July

December Board of Review: After January 1st but before the second Monday in December.
- C. Provide federal and state income tax returns, W-2 or 1099 for **all** persons residing in the principle residence including any property tax credit returns. These income tax returns shall include those filed in the current year or in the immediately preceding year. A Property Exemption Affidavit (included with the application) 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 in the immediately preceding year.
- D. *If you are not disabled, you must have applied for assistance from the State of Michigan "Family Independency Agency" and provide proof of denial or proof of assistance you are or expect to receive, if requested.*
- E. *If you are not disabled and do not have any medical documented work restrictions the following shall apply:*
 - A. *Be registered with Michigan Job Works and be willing to work at any job you are physically capable of doing*
 - and
 - B. *Have been unemployed for the previous six calendar months.*
- F. *If you are disabled you must show you have applied for Social Security benefits or S.S.I. and Show proof of denial, pending action or income received or expects to receive.*

3. PROCESSING APPLICATIONS

Once an Application for Property Tax Poverty Exemption is submitted it will be reviewed for completeness, by the Township Supervisor or Treasurer. If an application is found to be incomplete, the applicant will be notified.

Completed applications may be presented for appeal to the Board of Review, in person by the applicant, during scheduled appeal hearings in March, July or December. Completed applications submitted by mail will also be considered by the Board of Review during scheduled appeal hearings.

The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

4. INCOME GUIDELINES

The income guidelines used by the Board of Review have been established in accordance with MCL 211.7u and shall be adhered to unless accompanied by special circumstances. In determining qualifications for tax exemption, the Board of Review, shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. In general, however, these guidelines shall assist the Board of Review in their decisions.

	2026 Federal Guidelines
Size of Family/ Household	Maximum Total Income
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
Additional Person	Add \$5,500

5. ASSET GUIDELINES

As required by MCL 211.7u, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. For the 2026 tax year, applicants must meet an asset test established by resolution, of the Chippewa Township Board, at a regular meeting held on January 7, 2026.

Of the different types of Valuations, The True Cash Value of the property for which the poverty exemption is requested shall be a consideration by the Board of Review when determining eligibility.

Assets include, but are not limited to, real estate other than principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. For purposes of this paragraph, the Board of Review shall consider the value of the assets and shall or shall not, at their sole option, reduce such value by any indebtedness owed on such assets, or indebtedness otherwise owed by the applicants. Either way, said indebtedness must be reported.

Examples Include:

- Additional Vehicles
- A second home or property
- More Land than a minimum “footprint” for the home
- Equipment or other personal property including recreational vehicles (campers, motor homes, boats, ATV’s etc.)
- Money received from sale of property such as house, car, stocks or bonds
- Federal Non-Cash benefits programs such as Medicare, Medicaid, Food Stamps and school lunch programs.
- Personal items that can be salvaged or scrapped

Assets, (except the original homestead, essential household goods and the first \$5,000 of the market value of a motor vehicle), shall not exceed \$5,000. (five thousand) dollars for individual applicant and/or \$10,000 (ten thousand) dollars per household. *To receive a full exemption you may not have any additional assets, on hand or in any account available to you, exceeding \$2,500.00.*

Asset levels exclude any amounts needed to cover outstanding medical bills and those funds designated for burial funds. Proof of outstanding medical bills and burial funds must be submitted with application.

6. EXTRAORDINARY HARDSHIP SITUATIONS

The board of Review shall follow the above policy and guidelines when making poverty exemption decisions. The same standards shall apply to each claimant *“unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and the substantial and compelling reasons are communicated in writing to the claimant.”*

7. SUMMARY

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of the property tax relief due to financial hardship. The Board of Review for Chippewa Township, Mecosta County, Michigan takes this task seriously and attempts to provide relief to all deserving residents within the Township. The Board of Review may deny any appeal, regardless of income, if the financial hardship appears to be self-created by the actions of the person or persons making the application.

Chippewa Township
Board of Review
PO Box 26 19171 4th Street
Chippewa Lake, MI 49320-0026

NOTICE: ANY WILLFUL MISSTATEMENTS OR MISREPRESENTATIONS MADE ON THIS FORM MAY CONSTITUTE PERJURY, WHICH, UNDER THE LAW, IS A FELONY PUNISHABLE BY FINES, IMPRISONMENT OR BOTH.

NOTICE: *A COPY OF YOUR LATEST FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN AND YOUR MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM FORM MUST BE ATTACHED AS PROOF OF INCOME. IF YOU DO NOT FILE INCOME TAX RETURNS YOU MUST ATTACH A COPY OF YOUR CURRENT PAY STUB, SSI OR DISABILITY SOCIAL SECURITY PAY STUB.*

Notice: *Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.*

Notice: *Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.*

Petitioners: *Do not sign this application until witnessed by the Notary Public.
(Must be signed by Notary Public)*

STATE OF MICHIGAN
COUNTY OF _____

I, _____ the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

Petitioner Signature _____ Date _____

Subscribed and sworn this _____ day of _____, 2020

Printed Name: _____

Notary Signature: _____

Printed Name: _____

My Commission Expires: _____

THIS APPLICATION MUST BE RETURNED - (March 2026 Board of Review) *After January 1st but before the first day of the Board of Review March 9, 2026*; For (July 2026 Board of Review) - After January 1st but before the third Monday in July; For (December 2026 Board of Review) - After January 1st but before the second Monday in December, with the Board of Review, to the address below.

Chippewa Township
Board of Review
19171 4th Street
PO Box 26
Chippewa Lake, MI 49320-0026

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FOR BOARD OF REVIEW USE ONLY DISPOSITION BY BOARD REVIEW

DATE: _____

DENIED: _____ APPROVED: _____ AV REDUCED TO: _____ TAXABLE REDUCED
TO: _____

ASSESSOR: _____ CHAIR: _____ 2ND Member: _____ 3rd Member: _____

***DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING
TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY
OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN
TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF
REVIEW DECISION MUST BE INCLUDED WITH THE FILING.***

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633

Application 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 the property is located in each year on or after January 1.

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
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
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 Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: 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

Continue on Page 2

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 5: 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 6: 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 7: 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 8: 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

Continue on Page 3

PART 9: 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 10: PERSONAL DEBT — List all personal debt for all household members.

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

PART 11: 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)	

Continue and sign on Page 4

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 11: 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 12: 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 35 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
E-mail: taxtrib@michigan.gov

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

Continue on Page 3

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)	

Continue and sign on Page 4

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