

## **2024 Freedom Township Board Resolution 2024-01 to Adopt Poverty Exemption Income Guidelines and Application**

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Freedom Township, Washtenaw County, adopts the following guidelines for the supervisor and board of review to implement.

The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household.

To be eligible for exemption under this section, a person must do all of the following on an annual basis *per extension(s) as allowed under MCL 211.7u(6) and (8).*)

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested. Produce a valid driver's license or other form of identification if requested.
- 2) 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, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*.
- 3) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 4) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 5) Meet the maximum asset eligibility test as follows: Assets "other than" the taxpayer's (primary residence and usual household goods) valued at more than 50% of all annual household income will be considered and added to the household income to determine eligibility.
- 6) The revised Taxable Value with the Poverty Exemption, subject to the above guidelines, shall be the lesser of the current taxable value on the assessment roll and the following formula calculating the minimum taxable value via the Poverty Exemption Guidelines.

**(State of Michigan Homestead Tax Credit (MI 1040CR) + 3.5% of Income) / Current  
Millage Rate = Minimum Taxable Value**

### **A. Inflation Rate Used in the 2024 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.  
The 2024 Capped Value Formula is as follows:

**2024 CAPPED VALUE = (2023 Taxable Value – LOSSES) X 1.05 + ADDITIONS**

The formula includes 1.05 because the inflation rate multiplier of 1.079 is higher than 1.05.

**B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2024**

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$23,030 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$23,030. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

**Federal Poverty Guidelines Used in the Determination of Poverty Exemptions**

| Persons in family/household | Poverty guideline |
|-----------------------------|-------------------|
| 1                           | \$15,060          |
| 2                           | 20,440            |
| 3                           | 25,820            |
| 4                           | 31,200            |
| 5                           | 36,580            |
| 6                           | 41,960            |
| 7                           | 47,340            |
| 8                           | 52,720            |

For families/households with more than 8 persons, add \$4,720 for each additional person.

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to 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. This includes the owner of the property who is filing for the exemption.

### **C. Poverty Exemption Important Reminders**

It is important for assessors to review and understand the changes to the poverty exemption statute made by Public Act 253 of 2020 and to work with local officials and boards of review to ensure the necessary policies and guidelines are in place and are being followed. The governing body of the local unit may need to revise its policy and guidelines to make sure to comply with the law changes.

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. **The Board of Review is not permitted to deviate from the adopted policy and guidelines** (this is a change to the law in PA 253 of 2020).

Poverty exemption applications can be heard at the March, July, or December Board of Review. However, there can only be one Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year.

Starting in 2021, to request a poverty exemption, a taxpayer must file:

1. Form 5737 Application for MCL 211.7u Poverty Exemption
2. Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty
3. All required additional documentation (such as federal/state income tax returns)

Local units are still required to have adopted income guidelines and an asset test. These documents should be in writing and should be made available to taxpayers.

If a taxpayer qualifies for the poverty exemption, the Board of Review can grant a 100%, 50%, or 25% reduction in taxable value. There are no other percentage reductions permitted unless approval is granted to the local unit by the State Tax Commission for additional percentage reductions. The request must comply with the State Tax Commission Policy Regarding Requests for Percentage Reductions in Taxable Value for Poverty Exemptions and must be submitted using Form 5738.

The forms and guidance related to the poverty exemption are available on the State Tax Commission's website under the Poverty Exemption Forms & Policy Related to PA 253 of 2020 link.

### **D. Sales Studies**

Equalization study dates are as follows for 2024 equalization:

Two Year Study: April 1, two years prior through March 31, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2023 studies for 2024 equalization the dates are as follows:

Two Year Study: April 1, 2021 through March 31, 2023

Single Year Study: October 1, 2022 through September 30, 2023

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

## **E. Property Classification**

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property and not highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

## **F. Public Act 660 of 2018, Property Assessing Reform**

Public Act 660 of defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

Information on Property Assessing Reform is available on the State Tax Commission's website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) under the Property Assessing Reform link. Any questions concerning Property Assessing Reform should be directed to [AssessingReformQuestions@michigan.gov](mailto:AssessingReformQuestions@michigan.gov).

### **Local Unit Requirements**

The statute states the requirements that must be met by the local unit beginning in the 2023 tax year. This includes having a published policy for when the assessor's office is accessible to taxpayers; information to taxpayers on how to request inspection or production of records in the assessor's office; and online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors. The full list of requirements can be found in MCL 211.10g(1).

State Tax Commission Guideline 2020-1 breaks down how the Commission will conduct the audit based on the requirements set by MCL 211.10g(1). Guideline 2020-1 separates the statutory requirements into deficiencies (i.e. failure to have what is required by MCL 211.10g(1)) that may result in a finding of noncompliance or that are technical. Assessors should review MCL 211.10g(1) and Guideline 2020-1 and work with local unit officials to ensure that they are able to meet the statutory requirements. Guideline 2020-1: Audit Procedures is available on the STC website.

## **Required Training: Assessors and Support Staff**

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

## **Required Training: Board of Review members**

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

## **G. Tax Tribunal Small Claims Division Hearings**

Assessors should carefully read all notices, orders and other correspondence sent by the Tax Tribunal. Assessors should pay special attention to the Notice of Hearing and ensure they are available at the date and time of the scheduled hearing. It is important to appear at the hearing and to

timely file with the Tax Tribunal and serve a copy to the taxpayer of all evidence and documentation you wish to be considered at the hearing.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states “calculations too long” and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated. More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal).

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

## **H. Qualified Heavy Equipment Rental Personal Property Exemption**

Public Act 46 of 2022 was signed by the Governor on March 23, 2022. The Act creates MCL 211.9p which provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and a statement approved by the State Tax Commission of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit the information contained in the statement and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to [Treas-QHERPP@michigan.gov](mailto:Treas-QHERPP@michigan.gov)

More information is available in Bulletin 18 of 2022.

## **I. 2024 Small Business Taxpayer Personal Property Tax Exemption Changes**

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amends the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 21, 2023 (postmark is acceptable) by submitting the completed Form 5076 Small Business Property Tax Exemption Claim Under MCL 211.9o. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

### **Personal Property Valued Less Than \$80,000**

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 21, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20th of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

### **Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000**

In order to claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 along with Form 632 Personal Property Statement must be filed ANNUALLY with the local unit (City or Township) where the personal property is located no later than February 21, 2023 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

## **J. 2024 ESA Changes**

Public Acts 153 through 156 were signed by the Governor on December 23, 2021. These Acts amend the General Property Tax Act, the State Essential Services Act, and the Alternative State Essential Services Act. The Acts change the way that Eligible Manufacturing Personal Property (EMPP) exemptions are claimed and granted, and ESA statements are generated, beginning in 2023.

For 2024 the process of claiming the EMPP exemption remains the same as it has been. ALL eligible claimants wishing to receive the EMPP exemption for 2024 will be required to file the Combined Document (Form 5278) with the assessor by February 21 or with the March Board of Review prior to its adjournment. Taxpayers that do not timely file the Combined Document (Form 5278) will be ineligible to receive the EMPP exemption in 2024. Assessors will be required to send

all information from the Combined Document (Form 5278) to the Department of Treasury via their CAMA software by April 1, as has been the requirement in the past.

Beginning in 2024, eligible claimants that received the EMPP exemption in the previous year will carry the exemption over to the next year. No Combined Document (Form 5278) or other personal property form will be necessary. Eligible Claimants wishing to claim the EMPP exemption on a parcel that did not receive the exemption in the previous year will need to file a Combined Document by deadline to do so. Taxpayers that no longer qualify for the exemption must file a Form 5277 by the deadline and the assessor remove the exemption from the parcel(s). Assessors must forward the Form 5277 and 5278 information to the Department of Treasury via CAMA software no later than April 1.

## **K. EMPP and ESA Reminders**

In September and October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to any parcel located in any local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1st.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of “eligible manufacturing personal property,” identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).



Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **L. Omitted or Incorrectly Reported Property (MCL 211.154)**

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2019 and 2020 the property record card for 2019 and the property record card for 2020 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values. Additionally, the 154 petition must contain an original signature. The Commission cannot accept electronic signatures or scanned signatures on petitions.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at [Treas-154petitions@michigan.gov](mailto:Treas-154petitions@michigan.gov). Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions).

## **M. Authority of July and December Boards of Review**

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(8), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 13 of 2022 and 14 of 2022 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

### **Authority Over Principal Residence Exemptions**

Public Act 141 of 2022 was signed by the Governor on July 11, 2022. The Act amended Section 211.7cc of the General Property Tax Act, regarding the Principal Residence Exemption. PA 141 eliminated the July and December Board of Review appeal process in MCL 211.7cc(15) and 211.53b regarding claiming a principal residence exemption for which the exemption was not on the property for the current and previous three years. The July and December Board of Review have no authority to grant a PRE. Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

## **N. 2024 State Tax Commission Updates Class**

At the August 23, 2022, State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

**ALL certified assessing officers (MCAO, MAAO, MMAO) and ALL certified assessing technicians (MCAT) must take the 2024 STC Updates Class as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2023 and ending October 31, 2024.**

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mistc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

## **O. Online Education Portal and MiSUITE (CERTS) Login**

### **STC Online Education Portal**

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email [State-Tax-Commission@michigan.gov](mailto:State-Tax-Commission@michigan.gov). If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the CERTS platform to receive the continuing education credit for the course.

### **MiSUITE/CERTS**

Several updates were released in August to make MiSUITE a more user-friendly and secure platform. These updates include allowing users to request and receive an automated password reset

link, simplified password requirements, and the ability to securely register a device. Additional security measures were also implemented, including password expirations. Passwords will now expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE/CERTS by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the CERTS system and checking your profile page. Total hours remaining to be completed are listed on the profile page in CERTS as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in CERTS. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The foregoing resolution offered by Bristle and supported by Layher.

The following vote "Aye": Lindemann, Bristle, Huehl, Layher

The following voted "Nay": none

The following abstained: none

The Supervisor declared the resolution adopted.

\_\_\_\_\_  
Clerk

I, Valisa Bristle, the duly elected and acting Clerk of Freedom Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on February 13, 2024, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

\_\_\_\_\_  
Clerk

## FREEDOM TOWNSHIP POVERTY EXEMPTION APPLICATION

I, \_\_\_\_\_, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u (1).

**In order 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.**

**PERSONAL INFORMATION:** Petitioner must list all required personal information.

|  |  |                |
|--|--|----------------|
| Property Address of Principal Residence:               | Daytime Phone Number:                    |                |
| Age of Petitioner:                                     | Marital Status:                          | Age of Spouse: |
| Number of Legal Dependents:                            | Age of Dependents:                       |                |
| Applied for Homestead Property Tax Credit (yes or no): | Amount of Homestead Property Tax Credit: |                |

**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:                       |                           |                                   |

**ADDITIONAL PROPERTY INFORMATION:** List information related to any other property you, or any member residing in the household owns.

|  |                  |  |                                  |
|--|------------------|--|----------------------------------|
| Do you own, or are buying, other property (yes or no)? If yes, complete the information below. |                  | Amount of Income Earned from Other Property: |                                  |
| Property Address   | Name of Owner(s) | Assessed Value                               | Amount & Date of Last Taxes Paid |
|  |                  | \$   |                                  |
|  |                  | \$   |                                  |

**EMPLOYMENT INFORMATION:** List your current employment information.

|                      |                         |
|----------------------|-------------------------|
| Name of Employer:    | Name of Contact Person: |
| Address of Employer: | Employer Phone Number:  |

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (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) |
|------------------|---|
|                  |   |
|                  |   |
|                  |   |

**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 |
|--|-------------------|-----------------------|-----------------|---------------------|
|  |                   |                       |                 |                     |
|  |                   |                       |                 |                     |
|  |                   |                       |                 |                     |

**LIFE INSURANCE:** List all policies held by all household members.

| Name of Insured | Amount of Policy | Monthly Payment | Policy Paid in Full | Name of Beneficiary | Relationship to Insured |
|-----------------|------------------|-----------------|---------------------|---------------------|-------------------------|
|                 |                  |                 |                     |                     |                         |
|                 |                  |                 |                     |                     |                         |
|                 |                  |                 |                     |                     |                         |

**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 |
|------|------|-----------------|--------------|
|      |      |                 |              |
|      |      |                 |              |
|      |      |                 |              |

**LIST ALL PERSONS LIVING IN HOUSEHOLD:** All persons residing in the residence must be listed.

| First & Last Name | Age | Relationship to Applicant | Place of Employment | Amount of Monetary Contribution to Family Income |
|-------------------|-----|---------------------------|---------------------|--|
|                   |     |                           |                     |  |
|                   |     |                           |                     |  |
|                   |     |                           |                     |  |
|                   |     |                           |                     |  |
|                   |     |                           |                     |  |

**PERSONAL DEBT:** All personal debt for all household members must be listed.

| Creditor | Purpose of Debt | Date of Debt | Original Balance | Monthly Payment | Balance Owed |
|----------|-----------------|--------------|------------------|-----------------|--------------|
|          |                 |              |                  |                 |              |
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**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 (list type): |
| Other (list type): | Other (list type):              | Other (list type): |
| Other (list type): | Other (list type):              | Other (list type): |
| Other (list type): | Other (list type):              | Other (list type): |

**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 or a signed Form 4988, *Poverty Exemption Affidavit*. 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 Supervisor or Board of Review.* (Must be signed by Township Supervisor and Board of Review Members)

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 \_\_\_\_\_, 2024

Supervisor Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

This application shall be filed after January 1, but before the day prior to the last day of the December Board of Review to the address below.

Washtenaw County Equalization Dept.  
Freedom Township Assessing  
200 N. Main St. Suite 210  
PO Box 8645  
Ann Arbor, MI 48107

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**For BOR Use Only**

Parcel Number N -14-\_\_\_\_-\_\_\_\_-\_\_\_\_

**State of Michigan Homestead Tax Credit (MI 1040CR) + 3.5% of Income) / Current Millage Rate = Minimum Taxable Value**

Household Income: \_\_\_\_\_

Estimated Property Tax: \_\_\_\_\_

Current Taxable Value: \_\_\_\_\_

Income x 3.5% = Property Tax Non-Refundable by State of Michigan: \_\_\_\_\_

|                                      |                                 |  |
|--------------------------------------|---------------------------------|--|
|                                      | Homestead (PRE)<br>Millage Rate | Minimum Taxable<br>Value for MI-1040CR |
| Non-Refundable Tax + \$1,200 = _____ | / _____                         | = _____                                |

**Notes:**

Poverty Exemption: Granted \_\_\_\_\_ Percentage \_\_\_\_\_ Denied \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

**DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED BY PETITION 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 BY PETITION WITHIN 35 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE PETITION.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing, MI 48909  
Phone: 517-373-4400  
E-mail: [taxtrib@michigan.gov](mailto: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