

# **Tilden Township Poverty Resolution 2026**

## **GUIDELINES FOR POVERTY EXEMPTIONS**

### **TAX YEAR 2026**

The Board of Review may grant property tax exemptions (in whole and in part) to the principal residence of persons who, in the judgement of the supervisor and the Board of Review, are by reason of poverty unable to contribute toward the public charges. MCL 211.7u(1). Such exemptions are referred to herein as "poverty exemptions." Corporations are ineligible for poverty exemptions. The Board shall not grant a poverty exemption to any individual who the Board finds has the ability to contribute towards public charges.

#### **Guidelines**

1. In granting poverty exemptions, the Board of Review realizes this represents a shift of that portion of the tax burden to the other taxpayers of the community and state.
2. Poverty exemptions are only available to persons who own and occupy the subject property as their "principal residence," as that term is defined in MCL 211.7dd.
3. To be considered for a poverty exemption, the applicant must submit the requirements of MCL 211.7u(2) on an annual basis and fully complete, execute and deliver an application for such exemption to the assessor after each January 1st (for the applicable year) but before the day prior to the last day of the Board of Review (for the applicable year).
4. The Board of Review may request an applicant to personally appear before the Board to respond to any questions the Board or Assessor may have.
5. Poverty exemptions must be applied for each year. If an exemption is granted, it is for one year only.
6. Subject to annual audit by the assessor's office, Poverty exemptions granted at 100% exemption for those residents that establish initial eligibility to receive 100% exemption in taxes who also receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability reductions, will remain exempt from taxation for up to 3 additional years.
7. The total income of the applicant and each member of the applicant's household shall not exceed the Federal Poverty Income Standards, as defined and determined annually by the U.S. Department of Health and Human Services, ("household income test"). The federal poverty income levels are published annually by the State Tax Commission.
8. The guideline for the maximum assets the taxpayer may have is \$15,000. Assets are defined as resources other than the homestead and the standard mode of transportation.

9. The Board of Review shall follow these guidelines as approved as set forth herein for granting or denying a poverty exemption.

10. If a person claiming a poverty exemption is qualified under the eligibility requirements, the Board of Review shall have the authority to grant the exemption in whole or in part depending on each application submitted as follows:

- a. 25% reduction in taxable value for the tax year the exemption is granted
- b. 50% reduction in taxable value for the tax year the exemption is granted
- c. 75% reduction in taxable value for the tax year the exemption is granted
- d. 100% reduction in taxable value for the tax year the exemption is granted

**ASSET TEST REQUIREMENTS:** Total Assets should not exceed \$15,000 in True Cash Value for eligibility for poverty exemption. This excludes the homestead being claimed, essential household goods (clothing and furniture), and the first \$5,000 of the market value of the claimants motor vehicle.

Tilden Township may consider and require an applicant to list any of the following types of household assets to determine the person's eligibility for a poverty exemption:

- One acre allowed for the homestead
- 100' maximum water frontage
- Second home
- Land
- Vehicles (\$5,000 allowed for vehicle of claimant)
- Recreational Vehicles, such as campers, motor-homes, boats, ATV's, snowmobiles
- Buildings other than residence
- Equity in the residence above the specified amount
- Jewelry
- Antiques
- Artwork
- Equipment
- Other personal property of value
- Bank accounts over a specified amount
- Stocks
- Money received from the sale of property
- Withdrawals of bank deposits and borrowed money
- Tax refunds, gifts, loans, lump-sum inheritances and one-time insurance payments
- Food or housing received in lieu of wages
- Federal noncash benefit programs such as Medicare, Medicaid, Food Stamps

## **INSTRUCTIONS FOR POVERTY EXEMPTION**

### **Tilden Township**

The Application for One Year Poverty Exemption is in keeping with the requirements of state law. Please read these instructions carefully. To be considered for a poverty exemption, the following information must be provided:

1. COMPLETE ALL SECTIONS OF THIS APPLICATION AND SIGN THE APPLICATION.
2. Submit completed and signed copy of the following for each owner:
  - Copy of prior year Michigan Homestead Property Tax Credit Claim (MI 1040 CR).
  - Copy of prior year Federal Income Tax Return (1040), if you are required to file federal income tax, include all schedules and attachments.
  - Copy of prior year Federal Income Tax Return (1040) for all other occupants residing in your home.
3. If applicant or any person residing in the residence was not required to file a federal or state income tax return for the current or preceding tax year, a Michigan Department of Treasury Poverty Exemption Affidavit must accompany the Application for Poverty Exemption for all persons residing in the residence. Copies of the Poverty Exemption Affidavit are available online from the Department of Treasury's website.  
[https://www.michigan.gov/documents/treasury/4988\\_388856\\_7.pdf](https://www.michigan.gov/documents/treasury/4988_388856_7.pdf)
4. If a family member or other persons living in your home has income from another source that is not reported, it must also be included in Total Household Income for the prior year.
5. The application must be legible. If you need to provide additional information, please attach a separate sheet; do not write in the margins of the application.
6. Do not submit originals of supporting documentation as we must keep these for our records and cannot be returned.
7. If the application is incomplete or you do not include copies of the required financial documents, this lack of information may affect the determination of your claim for a poverty exemption by the Board of Review.
8. RETURN THE ORIGINAL APPLICATION FULLY EXECUTED AND REQUIRED DOCUMENTATION AFTER JANUARY 1ST OF EACH YEAR AND NO LATER THAN ONE DAY PRECEDING THE CONVENING OF THE BOARD OF REVIEW. PLEASE RETURN THE APPLICATION 5 DAYS PRIOR TO THE MARCH, JULY, OR DECEMBER BOARD OF REVIEW MEETING TO ALLOW TIME FOR REVIEW PRIOR TO THE MEETING.

## 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.

|  |                  |                                  |   |                      |
|--|------------------|----------------------------------|---|----------------------|
| <b>PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.</b>  |                  |                                  |   |                      |
| 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             |
| <b>PART 2: REAL ESTATE INFORMATION</b>   |                  |                                  |   |                      |
| 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   |                  |                                  |   |                      |
| <b>PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)</b>  |                  |                                  |   |                      |
| <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. |                  |                                  |   |                      |
| <b>PART 4: ADDITIONAL PROPERTY INFORMATION</b>   |                  |                                  |   |                      |
| 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 |                      |
| <b>1</b>   | Property Address | City                             | State                                       | ZIP Code             |
|  | Name of Owner(s) | Assessed Value                   | Date of Last Taxes Paid                     | Amount of Taxes Paid |
| <b>2</b>   | Property Address | City                             | State                                       | ZIP Code             |
|  | Name of Owner(s) | Assessed Value                   | Date of Last Taxes Paid                     | Amount of Taxes Paid |

| <b>PART 5: EMPLOYMENT INFORMATION — List your current employment information.</b>   |                          |                              |   |                            |                                |
|---|--------------------------|------------------------------|---|----------------------------|--------------------------------|
| Name of Employer  |                          |                              |   |                            |                                |
| Address of Employer   |                          | City                         | State   | ZIP Code                   |                                |
| Contact Person  |                          | Employer Telephone Number    |   |                            |                                |
| <b>PART 6: INCOME SOURCES</b>   |                          |                              |   |                            |                                |
| 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. |                          |                              |   |                            |                                |
| <b>Source of Income</b>   |                          |                              | <b>Monthly or Annual Income</b><br>(indicate which) |                            |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
| <b>PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>   |                          |                              |   |                            |                                |
| 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.  |                          |                              |   |                            |                                |
| <b>Name of Financial Institution or Investments</b>   | <b>Amount on Deposit</b> | <b>Current Interest Rate</b> | <b>Name on Account</b>                              | <b>Value of Investment</b> |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
| <b>PART 8: LIFE INSURANCE — List all policies held by all household members.</b>  |                          |                              |   |                            |                                |
| <b>Name of Insured</b>  | <b>Amount of Policy</b>  | <b>Monthly Payments</b>      | <b>Policy Paid In Full</b>                          | <b>Name of Beneficiary</b> | <b>Relationship to Insured</b> |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |
| <b>PART 9: MOTOR VEHICLE INFORMATION</b>  |                          |                              |   |                            |                                |
| All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.  |                          |                              |   |                            |                                |
| <b>Make</b>   | <b>Year</b>              | <b>Monthly Payment</b>       | <b>Balance Owed</b>                                 |                            |                                |
|   |                          |                              |   |                            |                                |
|   |                          |                              |   |                            |                                |

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

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

**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.**

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