



**OAKLAND COUNTY TREASURER'S OFFICE**  
**ROBERT WITTENBERG**

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

**2023 Poverty/Hardship Exemption Guidelines**

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

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

**APPLICATION**

- 1. Eligibility** – To be eligible, a taxpayer shall do all the following on an annual basis:
  - A. Own and occupy the property as a principal residence.
  - B. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons residing in the principal residence (disclosure of the income of an owner who is not residing in the principal residence is not required). An alternative affidavit may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year. (See Form 4988, Poverty Exemption Affidavit)
  - C. Produce a valid driver's license or other form of identification if requested.
  - D. Produce a deed, land contract, or other evidence of ownership of the property if requested.
  - E. Meet the asset level and/or any other tests set by the local governing body.
  - F. Meet the Federal Poverty Income Guidelines as defined and determined annually by the U.S. Department of Health and Human Services or alternative guidelines adopted by the local governing body.

**2023 Federal Poverty Guidelines**

<b>Persons in Family/Household</b>	<b>Poverty Guidelines</b>
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560

For families/households with more than 8 persons, add \$5,140 for each additional person.

## **2. Filing**

Poverty/Hardship Exemption Application with required supporting information shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

### **APPEAL RIGHTS**

- A property owner or assessor may appeal a decision of the March Board of Review by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A property owner or assessor may appeal a decision of the July or December Board of Review by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's denial of the poverty exemption.
- An application for poverty exemption, for a specific principal residence, may only be acted upon by the Board of Review once a year. 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. The taxpayer must file an appeal of the March Board of Review determination to the Michigan Tax Tribunal. Similarly, if an application is denied at the July Board of Review, the December Board cannot rehear that application, the taxpayer must file an appeal to the Michigan Tax Tribunal.
- A person who files a claim for poverty exemption is not prohibited from also appealing the assessment on the same property in the same year.

**Michigan Tax Tribunal**  
PO Box 30232  
Lansing MI 48909  
Phone: 517-335-9760  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## LOCAL ASSESSING OFFICE

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

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

Equalization Division  
250 Elizabeth Lake Rd. Suit 1000 W  
Pontiac, MI 48341  
(248) 858-0740  
Email: [equal@oakgov.com](mailto:equal@oakgov.com)

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