

OFFICE USE ONLY (Date Stamp)

City of the Village of Clarkston

2024

Poverty/Hardship  
Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

**CITY OF THE VILLAGE OF CLARKSTON  
BOARD OF REVIEW**

City of The Village of Clarkston Policy for Applicants Requesting Consideration Under SECTION 211.7u of the GENERAL PROPERTY TAX ACT OF 1893: THE MICHIGAN HOMESTEAD POVERTY EXEMPTION.

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy, as a principal residence, the property for which an exemption is requested.
2. The subject property must be classified as a single family residential parcel or residential condominium property with a valid homeowner's Principle Residence Exemption (PRE) currently in effect.
3. File a completed application with the Board of Review on a form provided by the municipality or Oakland County Equalization. The form must be accompanied by all supporting documentation.
4. Submit the most recent year's copies of the following for all individuals living in the household:
  - a. Federal Income Tax Return-1040, 1040A or 1040E
  - b. Michigan Income Tax Return-MI1040, MI1040A or MI1040EZ for all individuals residing in the homestead.
  - c. Michigan Homestead Property Tax Form MI-1040CR-1 (attached to the most current State Income Tax Return).
  - d. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicant(s) during the previous calendar year along with a current Form 4988 Poverty Exemption Affidavit (if this is the sole source of income).
5. Produce a copy of the applicant's valid driver's license or other form of identification such as a passport or State Identification Card.
6. Produce a copy of the deed, land contract, or other evidence of ownership of all real property owned by the applicant if requested by the Board of Review.
7. The applicant's total household income cannot exceed the most current Federal Poverty Guidelines from the prior tax year set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.
8. For applicants meeting the income level and asset test guidelines, the Board may approve a partial or full exemption if deemed appropriate. Those applicants granted exemption will be required to pay a property tax based on a twenty-five (25%), fifty (50%) or one hundred percent (100%) reduction in taxable value for the tax year in which the exemption is granted.

9. Any reduction in the State Equalized Value of a property is granted for one year only and must be applied for and reviewed annually.
10. Poverty exemption applications shall be filed after January 1, but one day prior to the last day of the Board of Review.
11. The filing of this application constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.
12. A person filing a poverty exemption claim is not prohibited from also appealing the assessment on the property for which that claim is made before the March Board of Review.

## **2024 FEDERAL POVERTY GUIDELINES**

### **US Department of Health & Human Services**

STC Bulletin 18 of 2023

| <b>Size of Family Unit</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 each additional person | \$5,140                   |

ASSETS-the total value of the assets of the applicant and each member of the applicant's household shall not exceed \$50,000. Excluding the property for which the exemption is requested and the principal vehicle BUT including all other property; including from all other persons residing in the household. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, cottages or any other saleable real property or other tangible items.

## REQUIRED DOCUMENTS

Hardship Exemption applicants shall submit copies of the documents listed below to be considered for eligibility. For each member of the household, please attach copies of the applicable documents to your application.

- COPY OF APPLICANT'S DRIVERS LISENCE OR OTHER FORM OF IDENTIFICATION
- CURRENT YEAR FEDERAL INCOME TAX RETURN
- CURRENT YEAR MICHIGAN INCOME TAX RETURN
- CURRENT YEAR GENERAL HOMESTEAD PROPERTY TAX MI-1040CR  
-or- SENIOR CITIZEN HOMESTEAD PROPERTY TAX MI-1040CR-1
- STATEMENT FROM SOCIAL SECURITY ADIMINSTARTION AND/OR THE MICHIGAN SOCIAL SERVICES AS TO MONIES PAID TO APPLICANT(S) DURING THE PREVIOUS CALENDAR YEAR, ALONG WITH A CURRENT FORM 4988 POVERTY EXEMPTION AFFIDAVIT (IF THIS IS THE SOLE SOURCE OF INCOME)

IN ADDITION, PLEASE INCLUDE DOCUMENTATION OF OTHER INCOME SOURCES FOR ALL MEMBERS OF THE HOUSEHOLD.

## 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: |

**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<br>(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 of 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 |
|------|------|-----------------|--------------|
|      |      |                 |              |
|      |      |                 |              |

**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 Expenses (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 12: 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.

|   |
|---|
| <input type="checkbox"/> 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 13: 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 the 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.**

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**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](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

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

|   |   |  |          |
|---|---|--|----------|
| <b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.   |   |  |          |
| Owner Name  |   | Owner Telephone Number                           |          |
| Mailing Address   | City  | State  | ZIP Code |
| <b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)   |   |  |          |
| Legal Designee Name   |   | Daytime Telephone Number                         |          |
| Mailing Address   | City  | State  | ZIP Code |
| <b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.   |   |  |          |
| City or Township (check the appropriate box and enter name)<br><input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village   |   | County   |          |
| Name of Local School District   |   |  |          |
| Parcel Identification Number  | Year(s) Exemption Previously Granted by Board of Review |  |          |
| Homestead Property Address  | City  | State  | ZIP Code |
| <b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)   |   |  |          |
| <input type="checkbox"/> I own the property in which the exemption is being claimed.<br><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.<br><input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I 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 or retirement benefits. |   |  |          |
| <b>PART 5: CERTIFICATION</b>  |   |  |          |
| I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.   |   |  |          |
| Owner or Legal Designee Name (print)  | Signature of Owner or Legal Designee                    |  | Date     |
| <b>Designee must attach a letter of authority.</b>  |   |  |          |
| <b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>   |   |  |          |
| <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)  |   | Tax Year(s) exemption will be posted to tax roll |          |
| <b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.  |   |  |          |
| Assessor Signature  |   | Date Certified by Assessor                       |          |