

**CITY OF LINDEN**

**APPLICATION AND POLICY FOR POVERTY EXEMPTION**

**REQUIREMENTS:**

- 1. The applicant must own and occupy, as a homestead, the property for which the exemption is being requested. The applicant must also produce a valid driver's license or other form of identification showing the place of residence.**
- 2. The applicant must file with the Board of Review between January 1<sup>st</sup> of each year and the last scheduled meeting day of the December Board of Review the application provided by the city of Linden. NOTE: The filing of this claim before the last scheduled meeting of the March Board of Review constitutes an appearance before the March Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.**
- 3. The applicant must file an application reporting that the combined assets of all persons residing in the homestead do not exceed \$25,466. 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.**
- 4. The applicant must provide federal and state income tax returns for all persons residing in the homestead including property tax credit returns. These income tax returns may be filed in the current year or in the immediately preceding year. Any additional information regarding the poverty application must be in writing and attached to the application. NOTE: If the applicant is not required to file a federal or state income tax return then they must show proof of income and proof of reason why an income tax return need not be filed.**
- 5. The applicant must produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested to support the information on the application.**
- 6. The applicant must produce written explanation for all household members over the age of eighteen (18) that are not cited as contributors to the household income.**
- 7. An applicant must meet the Federal income standards as defined by the City of Linden (see attached).**
- 8. The poverty exemption applicant must provide additional relevant documentation requested by the Board of Review in order to fully investigate an application.**

## **GUIDELINES FOR GRANTING POVERTY EXEMPTION**

- 1. An applicant with assets valued more than \$25,466 will not be granted the poverty exemption.**
- 2. The Board of Review shall have the authority to grant "partial" or "total" exemptions (such as 100%, 75%, 50% or 25%).**

**POVERTY EXEMPTIONS MUST BE PROCESSED ANNUALLY. UNDER NO CIRCUMSTANCES WILL A POVERTY EXEMPTION BE EXTENDED FOR A SUBSEQUENT YEAR WITHOUT RENEWAL OF THE POVERTY EXEMPTION.**

## **B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026**

Local governing bodies are required to adopt guidelines that establish income levels for poverty exemptions. These income levels **shall not be set lower** than the federal poverty guidelines, which are updated annually by the U.S. Department of Health and Human Services. For example, the income level for a household of three persons shall not be set lower than \$26,650 as shown on the following chart below. The income level for a family of three may be set higher than \$26,650.

The following federal poverty guidelines are to be used in establishing poverty exemption guidelines for 2026 assessments:

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

**Note:** MCL 211.7u requires that the poverty exemption guidelines established by the governing body of the local assessing unit shall 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 to pay property taxes.

The asset test should establish a maximum amount and any assets exceeding that amount is considered available. Please refer to STC Bulletin 17 of 2025 for additional information.

**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 property owner who is filing for the exemption.

The application forms have been combined. Form 5739, *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*, has been retired. Form 5737, previously titled *Application for MCL 211.7u Poverty Exemption*, has been revised to incorporate content from Form 5739.

All poverty exemption applications for 2026 should use the revised Form 5737, *Application and Affirmation for MCL 211.7u for Poverty Exemption*.

## 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
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	
2	Property Address	City		State
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	

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

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

**PART 5: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

**PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION**

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 7: LIFE INSURANCE** — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**PART 8: MOTOR VEHICLE INFORMATION**

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

**PART 9: HOUSEHOLD OCCUPANTS** — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

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

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

**PART 11: MONTHLY EXPENSE INFORMATION**

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare		Car Expense (gas, repair, etc.)
Other (type and amount)	Other (type and amount)		Other (type and amount)
Other (type and amount)	Other (type and amount)		Other (type and amount)

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

**PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

- The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

**PART 12: CERTIFICATION**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
E-mail: [taxtrib@michigan.gov](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: \_\_\_\_\_

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Signature of Person Making Affidavit

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Date