



## CHECK LIST FOR POVERTY EXEMPTION APPLICATION

*Note: Provide proofs for yourself, spouse, and all OTHERS that are living in the home – If proofs are not provided, please explain why.*

**FOR 2025 TAX YEAR ONLY**

**MEET THE REQUIREMENTS OF RESOLUTION 25-01**

- \_\_\_\_ initial Form 5737 (Rev. 10-25) - COMPLETED POVERTY APPLICATION (parts 1 – 15)
- \_\_\_\_ initial FEDERAL INCOME TAX RETURNS *and/or State Tax Commission Form 4988, Poverty Exemption Affidavit* for each owner/occupant in the principal residence
- \_\_\_\_ initial STATE INCOME TAX RETURNS *and/or State Tax Commission Form 4988, Poverty Exemption Affidavit* for each owner/occupant in the principal residence
- \_\_\_\_ initial REAL ESTATE INFORMATION & AFFIRMATION OF OWNERSHIP – (parts 2 & 3)
- \_\_\_\_ initial ADDITIONAL PROPERTY INFORMATION– for each owner/occupant in the principal residence (part 4)
- \_\_\_\_ initial EMPLOYMENT INFORMATION – (part 5)
- \_\_\_\_ initial INCOME SOURCES – documentation for all sources of income for each owner/occupant in the principal residence (part 6)
- \_\_\_\_ initial BANK INFORMATION – **most recent 3 months of bank statements** (checking and savings) for each owner/occupant in the principal residence (part 7)
- \_\_\_\_ initial ANY OTHER ASSETS – real estate other than principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, stocks bonds, Life insurance, retirement funds, etc. for each owner/occupant in the principal residence (parts 8 & 9)
- \_\_\_\_ initial ALL PERSONS LIVING IN HOUSEHOLD for each owner/occupant in the principal residence (part 10)
- \_\_\_\_ initial PERSONAL DEBTS for each owner/occupant in the principal residence (part 11)
- \_\_\_\_ initial MONTHLY EXPENSES related to the principal residence (part 12)
- \_\_\_\_ initial **Affirming you understand the policies and guidelines of Monroe Charter Township and SIGN the application (parts 13-15)**

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### DEADLINES:

*To be considered for the exemption, application and all supporting documents must be in by -*

2026 July Board of Review: Monday, July 20, 2026

2026 December Board of Review: Monday, December 14, 2026

## 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.

| 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             |
| 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 Identification Number                                                                                                                                                                            |                  | Name of Mortgage Company         |                                             |                      |
| Unpaid Balance Owed on Principal Residence                                                                                                                                                                       | Monthly Payment  | Length of Time at this Residence |                                             |                      |
| Property Description                                                                                                                                                                                             |                  |                                  |                                             |                      |
| PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)                                                                                                                     |                  |                                  |                                             |                      |
| <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. |                  |                                  |                                             |                      |
| PART 4: 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 5: EMPLOYMENT INFORMATION** — List your current employment information.

|                     |                           |       |          |
|---------------------|---------------------------|-------|----------|
| Name of Employer    |                           |       |          |
| Address of Employer | City                      | State | ZIP Code |
| Contact Person      | Employer Telephone Number |       |          |

**PART 6: 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 7: 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<br>or Investments | Amount<br>on Deposit | Current<br>Interest Rate | Name on Account | Value of<br>Investment |
|-------------------------------------------------|----------------------|--------------------------|-----------------|------------------------|
|                                                 |                      |                          |                 |                        |
|                                                 |                      |                          |                 |                        |
|                                                 |                      |                          |                 |                        |

**PART 8: LIFE INSURANCE** — List all policies held by all household members.

| Name of Insured | Amount of<br>Policy | Monthly<br>Payments | Policy Paid in<br>Full | Name of Beneficiary | Relationship to<br>Insured |
|-----------------|---------------------|---------------------|------------------------|---------------------|----------------------------|
|                 |                     |                     |                        |                     |                            |
|                 |                     |                     |                        |                     |                            |
|                 |                     |                     |                        |                     |                            |

**PART 9: 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 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 |
|---------------------|-----|---------------------------|---------------------|----------------------------------|
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |
|                     |     |                           |                     |                                  |

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

**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.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
Email: [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

**MONROE CHARTER TOWNSHIP**

**MONROE COUNTY, MICHIGAN**

**RESOLUTION NO. 25-01**

A Resolution to Set Poverty Exemption Guidelines to be used by the Township Board of Review for tax year 2025.

**WHEREAS**, the adoption of guidelines for poverty exemption is within the purview of the Township Board, and

**WHEREAS**, 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 1893 Public Act 206, as amended by 2020 PA 253, and as further amended by 2022 PA 141, and as further amended by 2023 PA 191 relating to MCL 211.7u (the "Act"), and

**WHEREAS**, Monroe Charter Township, Monroe County, adopts the following guidelines for the Supervisor or Board of Review to implement for tax year 2025. 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 the poverty exemption from taxation under the Act in Monroe Charter Township, a person shall do all the following on an annual basis:

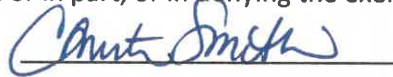
1. Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the State Tax Commission with the local assessing unit.
2. File a claim with the Board of Review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by federal and state income tax returns for all persons residing in the principal residence filed in the preceding year or in the current year. 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 preceding tax year, and an affidavit in a form prescribed by the State Tax Commission may be accepted in place of the federal or state income tax return.
3. Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested by the supervisor or the board of review.
5. Meet the income levels of the Federal Poverty Income Guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services and as adopted by Monroe Charter Township, as shown on Exhibit A, attached hereto and incorporated herein.
6. Confirm that the combined assets of all persons do not exceed the asset level guidelines, as listed below, as determined by the Board of Monroe Charter Township. 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.

A poverty exemption shall not be granted if any of the following conditions are applicable to the household (Monroe Charter Township Asset Level Guidelines):

- A. The applicant or any other resident of the household has combined cash assets in savings or checking accounts, certificates of deposit, stocks, bonds, cash or other assets that exceed \$5,000.
  - B. The applicant or any other resident of the household has combined non-cash assets that exceed \$10,000, excluding the primary residence, applicant's household personal property and one automobile per household resident 16 years of age or older.
7. The application for an exemption shall be filed after January 1<sup>st</sup> but one day prior to the last day of the December Board of Review of the then-current year. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.
8. Subject to Subsection 10 of the Act and Township Board Resolution 24-01, if an exemption was not on the 2024 assessment roll or was denied, an application for an exemption shall be filed one day prior to the last day of the July or December Board of Review of the then-current year. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Review shall follow the above stated policy and guidelines in granting an exemption, in full or in part, or in denying the exemption.



Christina Smith, Clerk  
Monroe Charter Township

Attested

  
John Manor, Supervisor  
Monroe Charter Township

STATE OF MICHIGAN    )  
                                      )  
COUNTY OF MONROE    )

I, Christina Smith, Clerk of Monroe Charter Township do hereby certify that the foregoing Resolution is a true and exact copy of a Resolution adopted by the Monroe Charter Township Board at its Regular Meeting held January 21, 2025.

7 Board members present and 7 voting in favor the Resolution.

  
Christina Smith, Clerk

**Exhibit A**  
**Poverty Income Guidelines**

| <b>Size of Family Unit</b>       | <b>Federal Poverty Guidelines to qualify for 100% exemption of taxable value</b> | <b>Monroe Charter Township Poverty Guidelines to qualify for 75% reduction of taxable value ^</b> |
|----------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 1                                | \$15,060                                                                         | \$15,061 to \$17,319                                                                              |
| 2                                | \$20,440                                                                         | \$20,441 to \$23,506                                                                              |
| 3                                | \$25,820                                                                         | \$25,821 to \$29,693                                                                              |
| 4                                | \$31,200                                                                         | \$31,201 to \$35,880                                                                              |
| 5                                | \$36,580                                                                         | \$36,581 to \$42,067                                                                              |
| 6                                | \$41,960                                                                         | \$41,961 to \$48,254                                                                              |
| 7                                | \$47,340                                                                         | \$47,341 to \$54,441                                                                              |
| 8                                | \$52,720                                                                         | \$52,721 to \$60,628                                                                              |
| For each additional person, add: | \$5,380                                                                          | \$6,187                                                                                           |

^ "1 person" Monroe Charter Township Poverty income level for 75% reduction in taxable value is determined each year by multiplying the federal income level by a factor of 1.15 and "Each Additional Person" is adjusted by a factor of 1.15.

| <b>Size of Family Unit</b>       | <b>*Monroe Charter Township Poverty Guidelines to qualify for 50% reduction of taxable value ~</b> | <b>Monroe Charter Township Poverty Guidelines to qualify for 25% reduction of taxable value ~~</b> |
|----------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 1                                | \$17,320 to \$19,578                                                                               | \$19,579 to \$21,837                                                                               |
| 2                                | \$23,507 to \$26,572                                                                               | \$26,573 to \$29,638                                                                               |
| 3                                | \$29,694 to \$33,566                                                                               | \$33,567 to \$37,439                                                                               |
| 4                                | \$35,881 to \$40,560                                                                               | \$40,561 to \$45,240                                                                               |
| 5                                | \$42,068 to \$47,554                                                                               | \$47,555 to \$53,041                                                                               |
| 6                                | \$48,255 to \$54,548                                                                               | \$54,549 to \$60,842                                                                               |
| 7                                | \$54,442 to \$61,542                                                                               | \$61,543 to \$68,643                                                                               |
| 8                                | \$60,629 to \$68,536                                                                               | \$68,537 to \$76,444                                                                               |
| For each additional person, add: | \$6,994                                                                                            | \$7,801                                                                                            |

~ "1 person" Monroe Charter Township Poverty income level for 50% reduction in taxable value is determined each year by multiplying the federal income level by a factor of 1.30 and "Each Additional Person" is adjusted by a factor of 1.30.

~~ "1 person" Monroe Charter Township Poverty income level for 25% reduction in taxable value is determined each year by multiplying the federal income level by a factor of 1.45 and "Each Additional Person" is adjusted by a factor of 1.45.

\*USDA SNAP eligibility income guidelines for 2025 used in the development of the Monroe Charter Township Income Guidelines for consideration of a Poverty Exemption (gross income limit at 1.30% of Federal Income Poverty levels)