

OFFICE USE ONLY (Date Stamp)



Groveland Township
MICHIGAN

Groveland Township

2026

Poverty/Hardship
Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

RESOLUTION 2026-12
TOWNSHIP OF GROVELAND
COUNTY OF OAKLAND, STATE OF MICHIGAN

RESOLUTION ADOPTING A POLICY RELATIVE TO
THE REVIEW AND GRANTING OF POVERTY EXEMPTIONS
BY THE GROVELAND TOWNSHIP BOARD OF REVIEW

WHEREAS, Public Act 253 of 2020, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993* being sections 211.7u of the Michigan Compiled laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as Poverty Exemptions,

THEREFORE, BE IT RESOLVED in order to be eligible for poverty exemption in the Township of Groveland, a person shall do all of the following on an annual basis:

1. Be a "sole" owner and occupy as a principal residence the property for which an exemption is requested.
2. The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence (PRE) currently in effect.
3. File a claim with the Board of Review on a form provided by Groveland Township.
4. Submit the most recent years' copies of the following for all persons residing in the homestead:
 - a. Federal Income Tax Return-1040 or 1040A
 - b. State of Michigan Income Tax Return
 - c. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4
 - d. Statement from the Social Security Administration and/or Michigan Social Services as to monies paid to the applicant(s) during the previous year along with Form 4988-Poverty Exemption Affidavit
5. Produce a valid driver's license or other form of identification.
6. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.

BE IT FURTHER RESOLVED that the applicant's total household income cannot exceed the most current income limits set by Groveland Township Income Guidelines, to be updated annually.

BE IT FURTHER RESOLVED that 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 excluding the primary single vehicle of transportation 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, insurance commodities, com collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, or any other saleable real property or other tangible items.

BE IT FURTHER RESOLVED that upon meeting the income level guidelines the applicant shall be granted 100% exemption.

BE IT FURTHER RESOLVED that, in order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Township of Groveland hereby resolves, according to provisions of MCL 21 1.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

BE IT FURTHER RESOLVED that to conform with the provisions of Public Act 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

Motion made by: Keller Seconded by: Scramlin
Yes: 4 No: 0
Absent: Christopher

Adopted at the regular meeting of the Groveland Township Board of Trustees on December 8, 2025.

Certification:

I, JENELL KELLER, Clerk of Groveland Township, Oakland County, Michigan, do hereby certify that the foregoing is a true and complete copy of the Resolution adopted by the Groveland Township Board, Oakland County, Michigan, at a meeting of the Board held on the 8TH day of December, 2025.

Jenell Keller
Groveland Township, clerk

GROVELAND TOWNSHIP BOARD OF REVIEW

Groveland Township Board Policy for Applicants Requesting Consideration Under SECTION 211.7u of the GENERAL PROPERTY TAX ACT OF 1893: THE MICHIGAN HOMESTEAD POVERTY EXEMPTION.

APPLICATION PROCEDURES AND GUIDELINES

1. Be a "sole" owner and occupy as a principal residence the property for which an exemption is requested.
2. The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence (PRE) currently in effect.
3. File a claim with the Board of Review on a form provided by the Township.
4. Submit the most recent years' copies of the following for all persons residing in the homestead:
 - a. Federal Income Tax Return-1040 or 1040A.
 - b. State of Michigan Income Tax Return.
 - c. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4.
 - d. Statement from the Social Security Administration and/or Michigan Social Services as to monies paid to the applicant(s) during the previous year along with Form 4988-Poverty Exemption Affidavit.
5. Produce a valid driver's license or other form of identification.
6. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.
7. The applicant's total household income cannot exceed the most current income limits set by Groveland Township Guidelines, to be updated annually.
8. 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 excluding the primary single vehicle of transportation 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, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, or any other saleable real property or other tangible items.
9. Upon meeting the income level guidelines, the applicant shall be granted 100% exemption.

OAKLAND COUNTY
2026 Groveland Township Poverty Guidelines/Income Limits

(Effective: 01/01/2026)

PERSONS PER HOUSEHOLD	VERY LOW INCOME (50%)
1	\$36,730
2	\$41,800
3	\$46,900
4	\$52,050
5	\$56,150
6	\$60,250
7	\$64,380
8	\$68,500

Asset Limit: 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 excluding the primary single vehicle of transportation 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, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, 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. Please attach these copies to your application.

- WARRANTY DEED or LAND CONTRACT or QUIT CLAIM DEED
- CURRENT FEDERAL INCOME TAX RETURN
- CURRENT MICHIGAN INCOME TAX RETURN
- GENERAL HOMESTEAD PROPERTY TAX MI-1040CR or SENIOR CITIZEN HOMESTEAD PROPERTY TAX MI-1040CR-1
- **INCOME FOR ALL PERSONS LIVING IN THE HOME:**
 - ADC BUDGET LETTER
 - PENSION BENEFITS LETTER
 - CURRENT YEAR SOCIAL SECURITY STATEMENT (and attached Form 4988 signed)
 - ALIMONY, CHILD SUPPORT
 - DISABILITY & WORKER'S COMPENSATION
 - OTHER INCOME
 - W-2

- EMPLOYER'S NAME & ADDRESS
- DRIVER'S LICENSE
- SOCIAL SECURITY CARD (all persons living in the home)
- SIGNED FORM 4988 Poverty Exemption Affidavit (If Income is from Social Security)
- ASSESSMENT CHANGE NOTICE

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 (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.

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

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

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.

PART 1: OWNER INFORMATION - Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <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
PART 4: 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. <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.			
PART 5: CERTIFICATION			
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
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<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	
CERTIFICATION - 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	