



CITY of BELDING

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120 S Pleasant St Belding, MI

POVERTY EXEMPTION GENERAL GUIDELINES 2025

The following criteria must be met to be eligible for the Poverty Exemption:

1. The applicant must own and occupy the property and have a valid Principal Residence Exemption filed with the Assessor's Office.
2. File a Poverty Exemption Application (available at City Offices) with the assessor's Office each year after January 1st but before the day prior to the last day of the December Board of Review.
3. Provide federal and state income tax returns for all persons residing in the principal residence including any property tax credit forms. These income tax returns shall include those filed in the current year or the immediately preceding year. **IMPORTANT: Treasury form 4988 (Poverty Exemption Affidavit) shall be filed with the Poverty Application 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.**
4. Produce a valid driver's license or other valid form of identification.
5. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.
6. Must meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services. The amount of relief due to poverty that will be granted by the Board of Review for any qualified applicant will be determined as follows:
 - a. Household income levels greater than 10% of the Federal Poverty Income Standards will not be granted an exemption
 - b. Household income levels greater than the Federal Poverty Income Standards up to 5% greater than Federal Poverty Income Standards will be eligible for a 50% reduction.
 - c. Household income levels 5% greater than the Federal Poverty Income Standards up to 10% greater than Federal Poverty Income Standards will be eligible for a 25% reduction.
 - d. Household income levels equal to or less than the Federal Poverty Income Standards will be eligible for a 100% reduction. (SEE CHART ON NEXT PAGE)
7. Must meet the Asset Level Test. Household assets refer to the amount of cash, fixed assets or other property that could be used, or converted to cash for use in payment of property taxes (your residence and primary vehicle are not included in the Asset test) it does include but is not limited to:
 - a. A second home, additional land not associated with the primary residence.
 - b. Vehicles other than your primary vehicle, motor homes, campers, ATV's, boats and motorcycles.
 - c. Jewelry, antiques, artwork, equipment, and other personal property of value.
 - d. Gifts, loans lump sum inheritances and one-time insurance payments.
 - e. Food or housing received in lieu of wage
 - f. Bank accounts, stocks, bonds, and investments. This also includes the money received from the sale of stocks, bonds, investments, cars, and houses unless the person is in the specific business of selling

g. Please list all assets on the included sheet (Write NA on this sheet if you have no assets to list).

h. Applicant must meet the requirements of the asset test as follows:

i. 1 person	\$31,816
ii. 2 persons	\$39,316
iii. 3 persons	\$46,929
iv. 4 persons	\$54,429
v. 5 persons	\$59,996
vi. 6 persons	\$69,542
vii. 7 persons	\$77,155
viii. 8 persons	\$84,768
ix. 9 persons	\$91,813

2025 INCOME GUIDELINES

SIZE OF FAMILY UNIT	INCOME GUIDELINES 100% Exemption	INCOME GUIDELINES 50% Exemption	INCOME GUIDELINES 25% Exemption
1	\$15,060	\$15,061 thru \$15,813	\$15,814 thru \$16,566
2	\$20,440	\$20,441 thru \$21,462	\$21,463 thru \$22,484
3	\$25,820	\$25,821 thru \$27,111	\$27,112 thru \$28,407
4	\$31,200	\$31,201 thru \$32,760	\$32,761 thru \$34,320
5	\$36,580	\$36,581 thru \$39,409	\$38,410 thru \$40,238
6	\$41,960	\$41,961 thru \$44,058	\$44,059 thru \$46,156
7	\$47,340	\$47,341 thru \$49,707	\$49,708 thru \$52,074
8	\$52,720	\$52,721 thru \$55,356	\$55,357 thru \$57,992
Each Additional Person	\$5,380	\$5,573	\$5,839

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	
☐ 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.					
☐ 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	

Continue on Page 2

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 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

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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)	

Continue and sign on Page 4

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

2025

See #7 Must meet the Asset Level Test.

Value

This image shows a single page of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be from a notebook or a set of legal pads. There is no handwriting or other markings on the page.**TOTAL**

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) ☐ City ☐ Township ☐ 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.)			
☐ I own the property in which the exemption is being claimed.			
☐ 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.			
☐ 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)			
☐ Approved ☐ 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	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; 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