

Filing Deadline for 2026:

March BOR – March 1

July BOR – July 14

December BOR – December 11

(prior to Dec 1 preferred)

PETITION NUMBER _____

PARCEL NUMBER: 22-23- _____

ASSESSED VALUE _____ **TAXABLE VALUE** _____

For City Use

TAX YEAR 2026

**City of Farmington Hills
Application for Poverty/Hardship**

Pursuant to Section 211.7u Michigan Compiled Laws

This application must be filled out carefully and completely. A copy of 2025 Federal and State Income Tax Returns, with the Michigan Property Homestead Form (1040-CR), must be submitted with this application for each person residing in the homestead. All information supplied will be kept confidential.

Applications submitted without completed forms or income tax returns may result in denial.

This is an annual exemption and must be reapplied for each year.

Exemption Qualifiers (must meet all to be considered)

1. **Must own and occupy** the property as a principal residence.
2. **Must conform to the income guidelines** which are attached to the booklet.
3. **Must attach income tax information, Business & Individual, for all household members**, both federal and state including a Michigan 1040-CR Homestead Property Tax Form (or income verification if they do not file), **all W-2's, all 1099's and all pages of all financial statements from the prior year (2025) as well as the current month.**
4. **Must pass the asset test** as established and explained in the booklet.
5. **Must complete and provide All documents listed on the document check list provided, as applicable.**

CONFIDENTIAL – RESTRICTED ACCESS

CITY OF FARMINGTON HILLS

GUIDELINES FOR POVERTY/HARDSHIP EXEMPTION REVIEW TAX YEAR 2026

I. General Overview

The Board of Review of the City of Farmington Hills recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board further recognizes that pursuant to statute and case law, they must adopt procedures and guidelines, approved by City Council, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands that these guidelines must be adhered to when reviewing poverty/hardship appeals. The Board of Review **may reject any form submitted that is inaccurate or not fully completed** by the time of the Board's consideration. All information in the form is subject to verification by the Board of Review or Assessors Office.

II. Basic Filing Requirements

To be considered for exemption under MCL 211.7u each applicant must:

- A. Own and occupy the property as a principal residence, as defined by law, for which the request is being made. This may include vacant, contiguous property if it is considered part of the principal residence.
- B. Complete and submit an Application and Affirmation for MCL 211.7u Poverty Exemption on a form designated by the Department of Treasury and supplied by the City of Farmington Hills Assessors Office.
- C. Submit income verification as required. This must include current Federal and State Income Tax Returns, State Homestead Property Tax Credit forms, bank statements, or any additional information requested by the Board of Review. Including all documents requested on the "document checklist provided" as part of the packet.

III. Processing Applications

Once an Application and Affirmation for MCL 211.7u Poverty Exemption form is completed and returned to the Assessor's Office, it will be reviewed by the Assessing staff. The Assessing staff will complete and attach a Poverty/Hardship Worksheet to each appeal. The worksheet will summarize the application and provide the Board of Review with specific information, income of the applicant, an estimated tax amount for the property, the Property Tax credit for the property and the estimated net property tax liability to the homeowner.

After the above-mentioned information is compiled, the entire packet will be submitted to the Board of Review to be considered for tax relief. The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears incomplete, misleading or fraudulent.

CITY OF FARMINGTON HILLS
GUIDELINES FOR POVERTY/HARDSHIP EXEMPTION

TAX YEAR 2026

IV. Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with MCL 211.7u. These guidelines shall be used by the Board of Review in making its decisions. The income amounts below relate directly to the Federal Poverty Guidelines and are adjusted accordingly each year.

<u>Persons in Household</u>	<u>Household Income</u>	<u>Board Action</u>
1	\$ 0 - \$ 19,565	100% reduction in Taxable Value
	\$ 19,566 - \$ 25,940	50% reduction in Taxable Value
	\$ 25,941 - \$ 36,560	25% reduction in Taxable Value
	Over \$ 36,560	No hardship relief will be granted
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2	\$ 0 - \$ 26,440	100% reduction in Taxable Value
	\$ 26,441- \$ 33,550	50% reduction in Taxable Value
	\$ 33,551 - \$ 44,470	25% reduction in Taxable Value
	Over \$ 44,470	No hardship relief will be granted
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For each additional person over 2 in the household, add \$ 6,875 to income levels to determine income qualifications.

CITY OF FARMINGTON HILLS
GUIDELINES FOR POVERTY/HARDSHIP EXEMPTION

TAX YEAR 2026

V. Asset Guidelines

As required by MCL 211.7u, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. The following assets shall be considered when applying the asset test to determine qualification for tax exemption:

- i. The value of all "liquid assets" shall not exceed ten (10) times the estimated annual property tax on the homestead property. Examples of "liquid assets" may include, but is not limited to, the cash value of life insurance policies, mutual funds, bonds or stocks as well as money market accounts, savings accounts, or checking accounts.
- ii. The value of all assets of the applicant shall not exceed five (5) times the annual household income of the applicant or those contributing to the expenses of the household. Totals assets may include, but are not limited to, cars, boats, real estate that is not the homestead (including rental properties and vacant properties), and all liquid assets.
- iii. No gift or assistance from others shall exceed either limit.

All asset information, as requested in the Application for Poverty/Hardship Exemption and document check list must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

VI. Summary

In conclusion, the Board of Review has been given exclusive statutory jurisdiction over the granting of property tax relief due to poverty. The Board of Review for the City of Farmington Hills takes this task seriously and attempts to provide relief to all deserving residents within the city. The Board of Review reserves the right to modify these guidelines as necessary.

City of Farmington Hills
Property Tax Relief Document Check List **Tax Year** 2026

Prior to completion of the applications, please read the entire guidelines to determine if you qualify. Submit early. Do NOT wait until the deadline to file. Incomplete application or documentation **may result in the Denial of Exemption by the Board of Review.**

The list below has been provided as a **guide** and **may not** be all inclusive. Additional documentation could be required based on your circumstances. Please provide to the Board of Review all documents that support your income and assets. It is the **taxpayers/applicant's responsibility** to make sure the application is **COMPLETE** and **ALL** documentation is provided to the Assessing Department. The Assessing Department is not responsible if you do not provide all information.

CHECK **Exemption Qualifiers:**

1. Are you the current owner of the property?
2. Are you listed as the owner of the property in the City records? If not, please provide a copy of the deed or land contract giving you legal ownership.
3. Do you occupy the property as your Principal Residence and are you receiving the exemption? (PRE 100%)
4. Does your household meet the income guidelines attached to the Application?
5. Does your household meet the Asset guidelines attached to the Application?
6. Have you provided all pages of all the required documents, if applicable, **for each owner and occupant?**

INITIALS

CHECK For the last calendar year:

- a. Federal Income Taxes-Individual and Business-all pages-True copies of filed documents with support or Poverty Exemption Affidavit form 4988.
- b. Michigan Income Taxes-Individual and Business-all pages- True copies of filed documents with support or Poverty Exemption Affidavit form 4988.
- c. Michigan Homestead Property Tax Credit (1040-CR)- True copies of filed documents with support.
- d. Michigan Home Heating Credit- True copies of filed documents with support.
- e. Verification of Wages-W-2's, Family assistance, Non-profit assistance, lottery winnings, other assistance, etc.
- f. 1099's all sources including but not limited to Dividends, Interest, Social Security Benefits, Unemployment, annuities, other
- g. Award Letters- Social Security, Bridge Card, FIA/DHS, VA benefits, Disability benefits, Child Support, Alimony, worker's compensation, insurance payments or settlements, other
- h. Support from others including family members, Religious Organizations, Government Agencies-Letter of explanation of amount and frequency. Must be signed by contributor.
- i. Self-Employment Proof of Income- receipts, checks, signed statements, balance sheet, depreciation table
- j. Rental Income- checks or receipts, Current Record Card or Current Assessment Notice
- k. Scholarship or Grant tax documents-1098T
- l. Life Insurance-most recent statement-with premium, type of policy and surrender value.

INITIALS

CHECK **Ownership:**

- m. Land Contract-if not recorded
- n. If home purchased within current or prior calendar year-closing packet.
- o. Other homes or property- Current Record Card or Assessment Change Notice for current year

INITIALS

For the last calendar year and the most recently received:

p. Financial Statements: All pages must be included for all statements, all accounts for all household members. Including but not limited to Savings, Checking, IRA, Pension, Retirement, HSA, Social Security debit card, Business accounts, Child Support, Zelle, Venmo, direct payment accounts, cryptocurrency, NFT's, digital assets, etc. Both domestic and foreign.

INITIALS

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.)

- 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.

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
	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	

Continue on Page 2

PART 5: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer		City	State
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 (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 or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 8: 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 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
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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 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
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Lansing MI 48909

Phone: 517-335-9760
Email: taxtrib@michigan.gov