

OFFICE USE ONLY (Date Stamp)

2026 Rose Township Poverty Exemption Application

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

**Resolution to Accept the 2026 Poverty/Hardship Exemption Application Form
And Resolution Setting 2026 Poverty/Hardship Exemption Guidelines (One-Year, 175% FPL)**

**ROSE TOWNSHIP
OAKLAND COUNTY, MICHIGAN
RESOLUTION NO. _____**

2026 POVERTY/HARDSHIP EXEMPTION GUIDELINES

WHEREAS, MCL 211.7u requires local assessing units to adopt poverty exemption guidelines that set income and asset levels for determining eligibility for a poverty/hardship property tax exemption; and

WHEREAS, the State of Michigan requires that local units adopt updated guidelines annually and prohibits adopting guidelines for more than one assessment year at a time; and

WHEREAS, Rose Township desires to provide reasonable and meaningful relief to qualifying residents while remaining compliant with state law; and

WHEREAS, the Township has determined that income limits based on **175% of the Federal Poverty Guidelines** represent a fair and responsible standard for determining resident eligibility in 2026; and

WHEREAS, the Township Board wishes to formally establish poverty/hardship exemption guidelines for the **2026 assessment year only**.

NOW, THEREFORE, BE IT RESOLVED that the Rose Township Board hereby adopts the following for the **2026 assessment year**:

1. **The Township shall use income limits equal to 175% of the Federal Poverty Guidelines**, adjusted for household size, as published by the U.S. Department of Health and Human Services, for use in determining poverty/hardship property tax exemptions.
2. **These guidelines apply only to the 2026 assessment year** and shall be readopted, modified, or superseded prior to any future assessment year as required by Michigan law.
3. **Asset limits** remain set at **\$40,000**, excluding the principal residence and one primary vehicle.
4. The 2026 income table (Households 1–8 persons) shall be incorporated by reference into the Township’s official 2026 Poverty/Hardship Exemption Application.
5. The Board of Review is authorized and directed to apply these standards consistently for all applicants during the 2026 assessment year.
6. **BE IT FURTHER RESOLVED** that the Supervisor, Treasurer, and Assessor are authorized to distribute the application to the public and ensure it is available on the Township’s website and within Township offices.

BE IT FURTHER RESOLVED that copies of these guidelines shall be made available to the public and posted with the Township’s exemption application materials.

Adopted this ___ day of _____, 2026.

Motion by: _____

Second by: _____

Roll Call Vote:

Motion by:

Second by:

Voting Yes:

Voting No:

Absent/Excused:

Resolution declared ADOPTED.

Debbie Miller, MMC, MiPMC III
Rose Township Clerk

ROSE TOWNSHIP BOARD OF REVIEW

Rose Township Board Policy for Applicants Requesting Consideration Under SECTION 211.7u of the GENERAL PROPERTY TAX ACT OF 1893.

To be eligible, a person shall do the following on an annual basis:

1. Be an owner of 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 Principal Residence Exemption (PRE) currently in effect.
3. File a completed application with the Board of Review on a form provided by Rose Township.
4. Submit the most recent years' copies of the following for all individuals residing in the household:
 - a. Federal Income Tax Return-1040, 1040A or 1040E for owner and all individuals residing in the household.
 - b. Michigan Income Tax Return-1040, 1040A or 1040E for owner and all individuals residing in the household.
 - 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, passport or State of Michigan ID.
6. Produce a deed, land contract, or other evidence of ownership of the property of all Real Property owned by the applicant (if requested by the Board of Review).
7. The Board of Review can request additional information in order to assist them in making a determination on assets.
8. For applicants meeting the income level and asset test guidelines, the Board of Review will approve 100% full exemption.
9. Upon meeting the income level guidelines, the applicant shall be granted 100% exemption.
10. Any reductions in State Equalized Value are granted for one year only and must be applied for annually.
11. Poverty Exemptions Applications shall be filed annually after January 1 and or one day prior to the last day of the Board of Review.

OAKLAND COUNTY
2026 Rose Township Poverty Guidelines

Amended: 03/09/2026)

Size of Family Unit	Income Guide-lines
1	36,304
2	41,490
3	46,677
4	51,863
5	56,022
6	60,182
7	64,341
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 **\$40,000**. 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.

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.		
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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

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		