

2026
CITY OF LIVONIA
GUIDELINES FOR POVERTY EXEMPTION

Poverty Exemption as defined by the Michigan Compiled Laws:

Section 211.7u: The homestead of persons who in the judgment of the board of review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

Section 1, Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993 requires that the applicant do the following on an annual basis:

1. Be an **OWNER** of and **OCCUPY** as a homestead the property for which an exemption is requested.
2. File a claim with the board of review on a form provided by the local assessing unit, accompanied by federal and state income tax returns for **ALL** persons residing in the homestead, including any property tax credit returns (MI1040-CR), filed in the immediately preceding year or in the current year.
3. The application for an exemption under this section shall be filed after January 1 but before the day **PRIOR** to the last day of the board of review.
4. Produce a valid driver's license or other form of identification if requested by the board of review.
5. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the board of review.
6. Meet the City of Livonia's 2026, approved poverty guidelines, MCL 211.7u Poverty Exemption.
7. Must attach your last three (3) months of bank statements
8. Income must fall within 2026 City of Livonia approved income guidelines. See attached for income values.

The Board of Review shall grant the poverty exemption, in whole or in part as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted:
or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted: or
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted: or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating value may be utilized, except for those percentage reductions specifically authorized in the statute, or any other percentage reduction approved by the State Tax Commission.

Source: Michigan State Tax Commission Bulletin 3 of 2021

PLEASE BE AWARE THAT AS AN APPLICANT FOR POVERTY EXEMPTION YOU MUST ALSO COMPLY WITH THE FOLLOWING SECTION OF THE MICHIGAN COMPILED LAWS:

Section 211.118: Perjury: Any person who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

POVERTY GUIDELINES

P.A. 390 of 1994 requires the governing body of all local assessing units to include an asset level test under guidelines created by the local unit. The asset test will be completed in the Application for Property Tax Relief and will include, but will not be limited to a requirement to attach both federal and state tax returns for the previous years, Michigan 1040CR Homestead Property Tax Form; questions regarding household income, other income data such as Social Security and/or workman's comp, vehicles, monthly expenses, etc.

The following conditions of our Asset Guidelines could exclude the applicant from property tax relief:

- Assets other than the taxpayer's primary residence, standard mode of transportation and usual household goods valued at more than \$25,000 will be considered and added to the household income to determine eligibility.
- If occupant of your home is not employed but has income from another source, you must include the income in "Annual Household Income" of your application.
- If an occupant of the home is over 18 years of age but is not contributing to household income, please explain why understanding that the City cannot subsidize adult education.
- Applicant shall not have ownership interest in any real estate other than their homestead.
- Income other than salaries, Social Security, pensions such as, but not limited to, interest and dividend income more than \$2000.00 shall disqualify applicant from a poverty exemption.

All asset information, as requested in the Application for Property Tax Exemption 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.

Please do not submit original tax returns or supporting documentation, as we must keep all documents submitted.

After the above referenced information is compiled, the entire packet will be submitted to the Board of Review to be considered for tax relief in a work session. The Board of Review may contact the applicant for any additional information they deem necessary.

In conclusion, the City of Livonia's Board of Review has statutory jurisdiction over property tax relief due to financial hardship.

FOR FIRST TIME PETITIONERS WE STRONGLY SUGGEST YOU MAKE AN APPOINTMENT TO APPEAR IN PERSON TO THE BOARD OF REVIEW.

****Any additional information to be presented to the Board must be in writing and attached to the petition****

2026
CITY OF LIVONIA
INCOME GUIDELINES FOR POVERTY EXEMPTION

Household Size	Income Threshold
1	\$ 22,302
2	\$ 30,139
3	\$ 37,977
4	\$ 45,814
5	\$ 53,652
6	\$ 61,489
7	\$ 69,489
8	\$ 77,164
Additional Person	\$ 7,838

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 (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
PO Box 30232
Lansing MI 48909

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

Applicant Certification

_____ I/We have received a copy of and understand the 2026 Poverty Exemption Resolution.

_____ I/We understand my/our application, and all required attached documentation is examined by the Board of Review at an open meeting and may be further discussed by the City of Livonia Assessing Department staff or designated agent, Board of Review, and Michigan Tax Tribunal and is obtainable by the public as part of the public record.

_____ I/We declare that the statements made herein are complete, true and correct to the best of my/our knowledge.

_____ I/We also understand that this application will be DENIED if the information contained within is found to be false or incomplete.

Applicant Signature: _____

Date: _____

Co-Applicant Signature: _____

Date: _____

Name of preparer if other than applicant: _____
(please print)