

Poverty Exemption

Guidelines

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges.

How to Apply for the Poverty Exemption

To request a poverty exemption, a taxpayer must file:

1. Form 5737 Application for MCL 211.7u Poverty Exemption (attached)
2. Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty (attached)
3. All required additional documentation (such as federal/state income tax returns)

Forms 5737 and 5739, along with any additional documentation, must be filed with the City of Holland Assessing Office. The forms may be on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

In addition to filing Forms 5737 and 5739 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

1. Own and occupy the property as a principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year. 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. Instead, Form 4988, Poverty Exemption Affidavit (attached) may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. Meet the income test as determined by the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services.
6. Meet the asset test as determined by the federal poverty guidelines in the prior calendar year in the Federal Register by the United States Department of Health and Human Services.

Federal Poverty Guidelines

Family Size	Household Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
Add \$4,720 for each additional person.	

Board of Review Dates

March 14, 2023 – March 17, 2023

July 18, 2023

December 12, 2023

Appeal Rights

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.