

**CITY OF GRAYLING**  
**RESOLUTION FOR ADOPTION OF POVERTY EXEMPTION STANDARDS**  
**RESOLUTION 26-002**

WHEREAS, the General Property Tax Act, MCL 211.7U, states that the homestead of persons who, in the judgement of the Board of Review, by reason of poverty, is unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, City Council is required by MCL 211.7U to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7U, that the City of Grayling adopts the following guidelines for the board of review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household.

To be eligible for exemption under this section, a person must do all of the following on an annual basis:

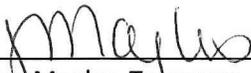
- 1) Own AND occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
- 2) File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by 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. 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 that year in which the exemption under this section is claimed or in the immediately preceding tax year, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- 3) Produce a valid driver's license or other acceptable form of identification if requested by the Board of Review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested by the Assessor.
- 5) Meet (the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget).
- 6) Meet additional eligibility requirements as determined by the Board of Review, including: a maximum asset value level of \$10,000.
- 7) All applicants must fill out the application form in its entirety and return it, in person, to the Assessor's office except as noted in item 1.
  - A. **The form must not be signed until it is returned.**
  - B. **Signing of application must be witnessed by a member of the Assessing Office staff.**
- 8) All applicants MUST submit last year's copies of the following:
  - A. Federal Income Tax Return (If applicable).

- B. State Income Tax Return (if applicable).
- 9) Applications must be filed with the Assessor between January 1<sup>st</sup> and the December Board of Review
- 10) Applications may be reviewed by the Board without applicant being present, however, **the Board may request that an applicant be present to respond to any questions the Board or Assessor may have.**
- 11) Applicants appearing before the Board will be administered an oath, as follows:
- “Do you, \_\_\_\_\_, swear or affirm that evidence and testimony you will give in your own behalf before the Board of Review is the truth, the whole truth and nothing but the truth?”
- 12) A successful applicant may be subject to personal investigation by the city. This is done to verify information submitted or statements made in regard to a poverty exemption claim.
- 13) The Assessor may tape record and will keep minutes of all proceedings before the Board of Review, and all meetings will be held in compliance with the Open Meetings Act.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

| SIZE OF FAMILY UNIT        | POVERTY GUIDELINES |
|----------------------------|--------------------|
| 1                          | \$15,650           |
| 2                          | \$21,150           |
| 3                          | \$26,650           |
| 4                          | \$32,150           |
| 5                          | \$37,650           |
| 6                          | \$43,150           |
| 7                          | \$48,650           |
| 8                          | \$54,150           |
| For each additional person | \$5,500            |

I HEREBY CERTIFY, that the foregoing is a Resolution duly made and passed by the Grayling City Council at their regular meeting held on January 12 at 6:30 p.m. in the Grayling City Hall, with a quorum present.

  
 \_\_\_\_\_  
 Jenny Maples, Treasurer

Jan 12, 2026  
 Date

## 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.

| <b>PART 1: PERSONAL INFORMATION</b> — 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             |
| <b>PART 2: REAL ESTATE INFORMATION</b>   |                  |                                  |   |                      |
| 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   |                  |                                  |   |                      |
| <b>PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (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. |                  |                                  |   |                      |
| <b>PART 4: ADDITIONAL PROPERTY INFORMATION</b>   |                  |                                  |   |                      |
| 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<br>(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 |
|------|------|-----------------|--------------|
|      |      |                 |              |
|      |      |                 |              |

| <b>PART 10: HOUSEHOLD OCCUPANTS</b> — List all persons living in the household. |     |                           |                     |                                  |
|---|-----|---------------------------|---------------------|----------------------------------|
| First and Last Name   | Age | Relationship to Applicant | Place of Employment | \$ Contribution to Family Income |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |
|   |     |                           |                     |                                  |

| <b>PART 11: PERSONAL DEBT</b> — List all personal debt for all household members. |                 |              |                  |                 |              |
|---|-----------------|--------------|------------------|-----------------|--------------|
| Creditor  | Purpose of Debt | Date of Debt | Original Balance | Monthly Payment | Balance Owed |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |
|   |                 |              |                  |                 |              |

| <b>PART 12: MONTHLY EXPENSE INFORMATION</b>  |                         |                                 |                  |
|--|-------------------------|---------------------------------|------------------|
| 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 |
|--------------|-----------|------|

**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](mailto:taxtrib@michigan.gov)