

The following checklist must be completed and returned with your application:

- ❖ Provide documents for the applicant, spouse **and all other persons residing in the household.**
- ❖ Provide copies, not originals as anything provided will not be returned.
- ❖ If any item on the checklist does not apply write "N/A" to indicate not applicable for that line item.

DO NOT WAIT TO TURN IN YOUR APPLICATION, PLEASE BRING IT TO THE ASSESSING DEPARTMENT AS SOON AS IT IS COMPLETED

_____ 2025 FEDERAL INCOME TAX RETURNS FOR ALL PERSONS 18 AND OVER, COMPLETED AND SIGNED **OR** FORM 4988 (INCLUDED IN PACKET) FOR ALL PERSONS THAT ARE NOT REQUIRED TO FILE INCOME TAX RETURNS

_____ 2025 W2'S & 1099'S

_____ 2025 MICHIGAN INCOME TAX RETURN

_____ 2025 MI-1040CR (HOMESTEAD TAX CREDIT) THIS FORM IS REQUIRED REGARDLESS IF YOU FILE INCOME TAX RETURNS

_____ 2025 SOCIAL SECURITY STATEMENT (SSA-1099)

_____ 2025 BANK STATEMENTS (**ALL** CHECKING & SAVINGS ACCOUNTS, FOREIGN & DOMESTIC) FOR ALL PERSONS 18 AND OVER FOR ALL 12 MONTHS OF THE PRECEDING YEAR: JAN – DEC OF 2025

_____ **YEAR END** STATEMENTS FOR ASSET INFORMATION INCLUDING BUT NOT LIMITED TO: ZELLE, CASH APP, VENMO, CRYPTO-CURRENCY ACCOUNTS, INVESTMENT ACCOUNTS, ETC

_____ DRIVER'S LICENSE OR STATE ID FOR ALL PERSONS OVER 18 RESIDING IN THE HOME (FRONT AND BACK)

_____ COPIES OF REGISTRATIONS FOR ALL VEHICLES INCLUDING ALL RECREATIONAL VEHICLES (BOATS, CAMPERS, RVS, ETC.)

_____ LIST OF REGULAR CONTRIBUTIONS OR GIFTS OR LOANS FROM ANY PERSON **NOT** RESIDING IN THE HOUSEHOLD FOR THE PRIOR 12 MONTHS

_____ LIST OF MONEY RECEIVED FROM THE SALE OF PROPERTY SUCH AS A HOUSE, CAR, STOCKS, BONDS, ETC. IN THE PRIOR 12 MONTHS

_____ DOCUMENTATION FOR INCOME FROM ANY OTHER SOURCE IN 2025 INCLUDING BUT NOT LIMITED TO: *PENSION, UNEMPLOYMENT, ALIMONY, CHILD SUPPORT, INSURANCE OR ANNUITY PAYMENTS, INHERITANCES, PUBLIC ASSISTANCE, WORKER'S COMP, ETC*

Applicant Signature _____ Date _____

Applicant Signature _____ Date _____

Received By: _____ Date _____



**Office of the
Assessor**

One City Square, Suite 310
Warren, Michigan 48093-2397
Phone (586) 574-4532
Fax (586) 574-0793

January 1, 2026

Dear Warren Property Owner:

Enclosed are the City of Warren's 2026 Poverty Exemption Guidelines and Application Form for persons requesting tax relief due to poverty under Section 211.7u, P.A. 206 of 1893 and P.A. 253 of 2020.

The enclosed application **MUST BE COMPLETED IN ITS ENTIRETY AND TIMELY FILED OR IT WILL NOT BE CONSIDERED.** Follow the instructions in the guidelines carefully and provide **ALL** of the documentation required. Applications and supporting documents must be filed with the City Assessor for review of completeness and eligibility compliance.

It is recommended that you submit your application at your earliest opportunity in order to ensure that the Assessing Department has ample time to review your application for completeness and eligibility compliance. Additional documentation may be requested. Pursuant to MCL 211.7u (3), the final date to file an application for poverty exemption shall be, "*...after January 1, but before the day prior to the last day of the Board of Review.*" Only complete, timely filed applications will be presented to the Board of Review for consideration. The Board of Review will review your application and supporting documents and will make a decision as to your eligibility for relief based on the information filed. A letter will be mailed within two weeks informing the applicant of the Board's decision.

The 2026 Board of Review will meet in the Van Dyke Conference Room on the 3rd floor of City Hall. The meetings of the Board of Review are subject to the Open Meetings Act, which allows for public viewing of the appeal proceedings.

For tax year 2026, the meeting dates and filing deadlines are as follows:


March Board of Review	Meeting Dates: March 16, 17 & 18, 2026 Application Due by 5:00 pm on March 16, 2026
July Board of Review	Meeting Date: July 21, 2026 Application Due by 5:00 p.m. on July 20, 2026
December Board of Review	Meeting Date: December 15, 2026 Application Due by 5:00 p.m. on December 14, 2026

If you have any questions regarding the application, please contact the Assessor's Office at (586) 574-4532.

CITY OF WARREN
2026
REAL PROPERTY TAX POVERTY EXEMPTION GUIDELINES FOR TAX
RELIEF UNDER SECTION 211.7u, P.A. 206 of 1893 AND 253 OF 2020

The following guidelines were adopted by the Warren City Council on 12/16/2025

In order to qualify for the Poverty Exemption, the claimant must meet the requirements set forth in this application. It may be possible that a claimant meets the income standard for the Poverty Exemption, but does not meet the asset standard or other standards as set forth in these guidelines. In this instance, the claimant would **NOT** qualify for the exemption even though the income standard was met.

- Poverty Exemptions shall apply only to the applicant's qualified principal residence. Under no circumstances shall a Poverty Exemption be granted or apply to the property of a business, partnership, or corporation.
-  ***Please initial to acknowledge that you are aware that:*** the Assessing Staff will have the right to make a personal visit to the home of all applicants in each year that a poverty exemption is requested.
- The Board of Review may deny any application where the information contained in it appears fraudulent, misleading or incomplete. An application is considered incomplete when required supporting documents and information is not included with the application.

The Board of Review shall consider income from **all sources** and from **all occupants** of the household when determining whether an applicant meets the poverty income standards adopted by the City of Warren. Income includes:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

**Asset Guidelines
Used in the Determination of Poverty Exemptions for 2026**

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit shall also include an asset level test. The purpose of an asset test is to determine the resources available (cash and fixed assets and property that could be converted to cash) that could be used to pay property taxes in the year the poverty exemption is filed.

To be eligible for exemption based on asset level, or other standards, the following requirements must be met:

1. The total value of liquid assets such as savings accounts, checking accounts, certificates of deposit, all investments (including crypto-currency), stocks, bonds, gifts, loans, lump-sum inheritances, one-time insurance payments, interest earnings/dividends, retirement funds **from all household members** cannot exceed \$7,500.
2. The principal residence is exempt from the asset test.
3. The total value of fixed assets shall not exceed \$35,000. Fixed assets include but are not limited to: Household automobiles, recreational vehicles including; snowmobiles, boats, jet skis, camping trailers, travel trailers, motorcycles, motor homes, off-road vehicles, or anything else which may be considered a recreational vehicle.

FEDERAL POVERTY INCOME STANDARDS FOR TAX YEAR 2026

The following are the federal poverty income standards, which are updated annually by the United States Department of Health and Human Services, for the 2026 tax year.

The Board of Review shall grant the exemption in whole or in part as follows: a full exemption equal to 100% reduction in taxable value for the tax year in which the exemption is granted or a partial exemption equal to a 50% reduction in taxable value for the tax year in which the exemption is being granted.

Household Size	Federal Limit	100% Taxable Value Exemption	50% Taxable Value Exemption
1	\$15,650	\$0 to \$12,519	\$12,520 to \$15,650
2	\$21,150	\$0 to \$16,919	\$16,290 to \$21,150
3	\$26,650	\$0 to \$21,319	\$21,320 to \$26,650
4	\$32,150	\$0 to \$25,719	\$25,720 to \$32,150
5	\$37,650	\$0 to \$30,119	\$30,120 to \$37,650
6	\$43,150	\$0 to \$34,519	\$34,520 to \$43,150
7	\$48,650	\$0 to \$38,919	\$38,920 to \$48,650
8	\$54,150	\$0 to \$43,319	\$43,320 to \$54,150
+1	\$5,500	\$4,400	\$5,500

Failure to meet the income requirements, asset requirements, or submission of an incomplete application will result in a denial of the poverty exemption.

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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

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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

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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

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