Michigan Department of Treasury
5107 (12-13)

State Tax Commission Affidavit for Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer any time after December 31 and before, or until the conclusion of, the December Board of Review.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)

Owner's Name		Owner's Telephone Number
Owner's Mailing Address		
City	State	ZIP Code

LEGAL DESIGNEE INFORMATION (Complete if applicable)

Legal Designee Name		Daytime Telephone Number
Mailing Address		
City	State	ZIP Code

HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)

City, Township or Village (Check the appropriate box and provide the name) ☐ City ☐ Township ☐ Village

County	Name of the Local School District
Parcel Identification Number	Date the Property was Acquired (MM/DD/YYYY)
Homestead Property Address	
City / State / ZIP Code	

ACKNOWLEDGEMENT (Check all boxes that apply)

☐ I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.

☐ I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.

☐ I am a Michigan resident.

☐ I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)

☐ The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).

☐ The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).

☐ The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).

CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.

Printed Name of Owner or Legal Designee	Title of Signatory
Signature of Owner or Legal Designee	Date

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

Instructions for Form 5107
State Tax Commission Affidavit for Disabled Veterans Exemption

General Instructions

This form is for local eligible taxpayers to claim the disabled veterans exemption. Complete all information carefully and accurately to avoid processing errors. Under MCL 211.7c, beginning January 1, 2025, the exemption, once granted, remains in effect without subsequent annual reapplication by the disabled veteran or unremarried surviving spouse. The exemption continues until rescinded by the property owner or denied by the assessor. Form 6054, "Request to Rescind Disabled Veterans Exemption," should be used to rescind the exemption.

Line-by-Line Instructions

Lines not listed here are explained on the form.

Owner Information

Provide the owner name, telephone number, and mailing address. If the affidavit is being filed by a legal designee, in addition to the owner information, provide the designee's name, telephone, and mailing address.

Homestead Property Information

Provide the name of the city, township, or village in which the property is located (not the mailing address) as well as the county and school district. The parcel identification number is the real parcel number assigned to the property on which the disabled veterans exemption is to be claimed. The homestead property address is the street address of the property on which the disabled veterans exemption is to be claimed.

Acknowledgement

To qualify for the disabled veterans exemption, the claimant must either be a disabled veteran or the unremarried surviving spouse of a disabled veteran. The property on which the exemption is claimed must serve as the homestead of the claimant.

For the purposes of the exemption, MCL 211.7b defines "Disabled Veteran" as a veteran who is a resident of this state and who meets one of the following criteria and can provide documentation to that effect:

1. Has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
2. Has a certificate from the United States Department of Veterans Affairs certifying that the veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing.
3. Has been rated by the United States Department of Veterans Affairs as individually unemployable.

Newly Purchased Homes: Documentation and Proration of Current Year Property Taxes

If a home is newly purchased, a copy of the closing or other purchase documents, if any, must be submitted with Form 5107. If these documents are not provided, the current-year property tax exemption will be prorated based on the number of days of the calendar year that the claimant owned and occupied the home as a homestead, even if the closing or other purchase documents require the claimant to pay all property taxes for the current calendar year. For additional information, please see the proration examples in the Michigan State Tax Commission Disabled Veterans Exemption Frequently Asked Questions.

State Tax Commission Affidavit for Disabled Veterans Exemption
Petitioner's Check list

- ☐ Application
- ☐ Driver's License or State ID
- ☐ DD 214
- ☐ Valid VA ID
- ☐ Current VA Letter showing veteran's disability status
- ☐ Check to confirm PRE is in Place
- ☐ Check to confirm the property is in the veteran's name

The qualified disabled veteran or un-remarried surviving spouse must refile for the exemption on an **annual** basis.

Comments