

**POLICY AND GUIDELINES FOR APPLICANTS REQUESTING CONSIDERATION
FOR A POVERTY EXEMPTION
TAX YEAR 2026**

In order to be eligible for a poverty exemption, the claimant must do all of the following on an annual basis:

1. Applicant must obtain the proper applications from the Assessor's Office. Handicapped or infirm applicants may call the Assessor's Office to make necessary arrangements for assistance.
2. Applicant must be the owner and occupant of the property.
 - A. Must produce a valid driver's license or other acceptable methods of identification.
 - B. Must produce a deed, land contract or other evidence of ownership, as specified by the Assessor.
3. Applicant 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 above.
 - A. Must not sign the application until it is returned.
 - B. Applicant's signature must be witnessed by the Assessing Officer or Board of Review.
4. All applicants and any persons residing in the homestead shall submit the latest copy of the following:
 - A. Federal Income Tax Return -- 1040 or 1040A
 - B. State Income Tax Return – MI-1040.
 - C. Homestead Property Tax Claim MI-1040 CR.
 - D. Statement of benefits paid from Michigan Department of Social Services and/or Social Security Administration.
 - E. Form 4988 "Poverty Exemption Affidavit" from the MI Dept of Treasury if applicable.
5. Applications must be filed with the Assessor after January 1, but one day prior to the last day of the Board of Review. Applications may be reviewed by the Board without

applicant being present. However, the Board may request that an applicant be physically present to respond to any questions the Board or Assessor may have.

6. An applicant may have to answer questions regarding their financial affairs, or the status of people living in their home at a meeting before the Board of Review which is open to and may be attended by the public at large.
7. The Board of Review may vote to go into closed session pursuant to MCL 15.268(h) to review an applicant's state or federal return claimed as exempt under state or federal law, if the applicant requests confidentiality. If the Board wishes to go into closed session, the Open Meetings Act requirements must be followed.
8. Applicant appearing before the Board will be administered an oath, as follows;

"Do you _____ swear and affirm that evidence and testimony you will give in your own behalf before this Board of Review is the truth, the whole truth, and nothing but the truth, so help you."
9. Applicant will be evaluated based on:
 - A. Data submitted to the Assessor or Board of Review.
 - B. Information taken from petitioner and information gathered from any source the Assessor or Board may wish to use. The Board will also consider all revenue and non-revenue producing assets owned by the petitioner.
10. Applicant will not be eligible for consideration if he or she does not meet the federal income guidelines determined annually by the United States Department of Health and Human Services.
11. Applicant will not be eligible for consideration if total household assets exceed Thirteen Thousand Eight Hundred Dollars (\$13,800), excluding the principal residence and one automobile.
12. The filing of a claim with the Board of Review constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.
13. Any successful applicant may be subject to personal investigation by the Township to verify information submitted or statements made to the Assessor or Board of Review for this poverty exemption claim.

14. The Board of Review shall follow the policy and guidelines of the Board of Trustees in granting or denying an exemption.
15. A partial poverty exemption may be allowed and granted by the Board of Review, at their discretion, if they determine it to be appropriate to the specific applicant. A partial poverty exemption is an exemption of only a part of the taxable value for the property rather than the reduction of the entire taxable value. The applicant must still meet the Federal Poverty Guidelines and the Asset test to qualify.

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines for 2026 Assessments

Number of Persons Residing in Principal Residence	Allowable Annual Income
1 person	\$ 15,650
2 persons	\$ 21,150
3 persons	\$ 26,650
4 persons	\$ 32,150
5 persons	\$ 37,650
6 persons	\$ 43,150
7 persons	\$ 48,650
8 persons	\$ 54,150
Each additional person, add	\$ 5,500

If you believe you comply with both the Federal Income and Asset Level Standards, you may submit the Poverty Exemption Application with supporting documents to the Assessing Office. Please call our office at (989) 834-5611 for filing deadlines.