



ADDISON Township 2026 Poverty/Hardship Exemption Application

Federal Poverty Guidelines

US Department of Health & Human Services

STC Bulletins 15 & 17 of 2025

Revision: Annual Federal Poverty Income guideline revisions for 2026.

Addison Township Board Resolution **01-20-2026**

Posted on Township Website **01-27-2026**

OFFICE USE ONLY

NAME:

PARCEL NUMBER:

**ADDISON TOWNSHIP
BOARD OF REVIEW**

Addison Township Board Policy for Applicants Requesting Consideration Under SECTION 211.7u of the GENERAL PROPERTY TAX ACT OF 1893: THE MICHIGAN HOMESTEAD POVERTY EXEMPTION.

APPLICATION PROCEDURES AND GUIDELINES

1. Applicants must obtain the current application from the Township Treasurer’s office. Physically disabled or infirmed applicants may call the Township Treasurer’s office to make necessary arrangements for assistance. A poverty exemption will be considered for the current year only. A new application must be submitted annually after January 1 but before the day prior to the last day of the Board of Review.
2. In order to qualify for a poverty exemption, the applicant shall meet all of the requirements set forth in these Guidelines. For example, it is possible that a claimant might meet the income test for the exemption but not meet the asset level test or some other test set by the Township. In this situation, the applicant would not qualify for the exemption.
3. Income Test: Applicants must meet the Federal Poverty Income Guidelines published in the prior calendar year in the Federal Register by the U.S. Department of Health and Human Services.
 - A. In applying these guidelines, income shall include, but not necessarily be limited to:
 - (i) Money wages and salary before any deductions;
 - (ii) Net receipts from any non-farm self-employment, these are receipts from a person’s own business, professional enterprise, or partnership after deductions for business expenses;
 - (iii) Net receipts from farm self-employment, which are receipts from a farm from which one operates as an owner, renter, or sharecropper, after deductions for farm operation expenses;
 - (iv) Regular payments from social security, railroad retirements, unemployment compensation, strike benefits from union funds, workers’ compensation, veterans’ payments, public assistance (including aid to families with dependent children, supplemental security income, emergency assistance money payments and non-federally funded general assistance or general relief money payments);
 - (v) Alimony, child support and military family allotments or other regular support from an absent family member or other family member not living in the household;
 - (vi) Private pensions, government employment pensions (including military retirement pay) and regular insurance or annuity payments;
 - (vii) College or university scholarships or grants, fellowships, or assistantships; and
 - (viii) Dividends, interest, net rental income, net royalties, periodic receipts from estates or trust, net gambling, or lottery winnings.

- B. Income shall not include (though these may be “assets”):
 - (i) Money received from the sale of property such as stocks bonds, a house, or a car unless a person is in the business of selling such property;
 - (ii) Withdrawals of bank deposits and borrowed money;
 - (iii) Tax refunds, gifts, loans, lump-sum inheritances, and one-time insurance payments;
 - (iv) Food or housing received in lieu of wages and the value of food and fuel produced on farms; and
 - (v) Federal non-cash benefit programs such as Medicare, Medicaid, food stamps and school lunches.
- 4. The Board of Review, in addition to considering the federal poverty income standards, may award an exemption if an applicant’s household income is reduced below federal poverty income standards, by reason of:
 - A. Any expenses relating to illness of the applicant, or other persons residing in the homestead who are claimed as exemptions on the applicant’s federal income tax return.
 - B. Any medical expenses incurred and paid by the applicant within the last year without government assistance and which were not covered by insurance.
- 5. If the Board of Review determines that the applicant has or should have income from other sources such as relatives, dependents, or friends; they may add this income to the applicant’s reported income, and is the resulting sum of these is greater than the income guideline limits, then a poverty exemption shall be denied. If the amount of this income is added to the applicant’s reported income and the resulting sum is less than the income guideline limits, then a poverty exemption may be granted.
- 6. Assets Test: A poverty exemption shall not be granted if the total value of the assets of the applicant and each member of the applicant’s household exceed \$50,000. This excludes the property for which the exemption is requested BUT includes all other property assets including those belonging to all other persons residing in the household. Property assets include, but are not limited to:
 - A. Savings including savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, mutual funds, or similar investments;
 - B. Insurance commodities including life insurance held by a person or his or her spouse;
 - C. Vehicles, including but not limited to, cars, trucks, RVs, motorcycles, off road vehicles, snowmobiles, and boats, but excluding the applicant’s personal vehicle; and
 - D. Other assets, including but not limited to, coin collections, antiques, silver, jewelry, art, and other tangible items.
- 7. If a person’s or the households’ total assets exceed \$50,000 after exclusions, then the principal residence is not eligible for an exemption under this section. A poverty exemption shall not be granted to an applicant with cash on deposit in

excess of the proposed tax obligation for the ensuing year unless the applicant can show evidence that the cash is subject to a legitimate cost of living expense.

8. A poverty exemption shall be granted to any applicant who owns real property whether singly or jointly, regardless of location other than his or her homestead.
9. All applicants must:
 - A. Own the property for which the exemption is sought and reside therein;
 - B. Provide the employer's name and address for all persons residing in the household;
 - C. Provide a driver's license, Michigan State Identification, or other acceptable method of identification for the applicant and all persons residing in the household;
 - D. Provide a deed, land contract or other evidence of ownership if the Supervisor or Board of Review requests it; and
 - E. Provide the assessment change notice for the subject property
10. Applicants MUST submit the most recent year's copies of the following for ALL persons residing in the principal residence:
 - A. Federal Income Tax Return -1040 or 1040A or 1040E.*
 - B. Michigan Income Tax Return-MII040, MII040A or MII040EZ.*
 - C. Property tax credit returns.
 - D. Either a Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4.
 - E. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year, and signed Form 4988 (attached).
 - F. W-2
 - G. Pension benefits letter.
 - H. Alimony and/or child support receipts.
 - I. Disability and/or workers compensation benefit receipts.

*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 is claimed or in the immediately preceding tax year. If a 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, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.

11. The Board of Review will follow the policies and guidelines stated herein in granting or denying an exemption. If the applicant is qualified under the eligibility requirements, the Board of Review shall grant 100%, 75%, 50%, or 25% reduction in taxable value for the tax year in which the exemption is granted.

12. Applicants must fill out an application form in its entirety and return it either in person or by mail, if physically unable to appear before the Board of Review, by the deadlines specified herein. The application must be returned to the Addison Township Treasurer’s Office, located at 1440 Rochester Rd., Leonard, MI 48367.

2026 FEDERAL POVERTY INCOME GUIDELINES

Persons in Household	Federal Poverty Guidelines	25% Above Federal Guidelines
1	\$15,650	\$19,563
2	\$21,150	\$26,438
3	\$26,650	\$33,313
4	\$32,150	\$40,188
5	\$37,650	\$47,063
6	\$43,150	\$53,938
7	\$48,650	\$60,813
8	\$54,150	\$67,688
Additional	\$5,500	\$6,875

Asset Limit: the total value of assets of the applicant and each member of the applicant’s household shall not exceed \$50,000 Excluding the property for which the exemption is requested and the principal vehicle BUT including all other property; including from all other persons residing in the household. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, cottages or any other saleable real property or other tangible items.

Application 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 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 the 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 Code 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:

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 contributions, 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 Investments	Amount of 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

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 Expenses (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 ACKNOWLEDGEMENT:

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: 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 the 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 35 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
E-Mail: taxtrib@michigan.gov

NOTE: Applicants must fill out an application form in its entirety and return it either in person or by mail, if physically unable to appear before the Board of Review, by the deadlines specified herein. The application must be returned to the Addison Township Treasurer’s Office, located at 1440 Rochester Rd., Leonard, MI 48367

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 credits 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