

**HAMBURG TOWNSHIP  
LIVINGSTON COUNTY, MICHIGAN**

**Resolution to adopt 2026**

**Poverty Exemption, Income Guidelines and Asset Level Test policy  
(P.A. 206 of 1893 as amended by public act 253 of 2020, mcl 211.7u as amended)**

At a meeting held on the 8th day of January, 2026, by the Township Board of the Township of Hamburg, Livingston County, Michigan, the following resolution was offered by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_.

WHEREAS, the principal residence of persons who, in the judgment of the Supervisor and Board of Review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under Public Act 253 of 2020 (MCL 211.7u); and

WHEREAS, the Township Board is required by Section 7u of the Property Tax Act, Public Act 206 of 1893 as amended by Public Act 253 of 2020 (MCL 211.7u as amended) to adopt guidelines for poverty exemptions; and

WHEREAS, the guidelines shall include but not be limited to the specific income and asset levels of the claimant and all residing in the household, including any property tax credit returns filed in the current or immediately preceding year.

THEREFORE, BE IT RESOLVED that pursuant to MCL 211.7u the Hamburg Township Board, Livingston County, Michigan adopts the following policy and guidelines the Board of Review shall follow in granting or denying a Hardship Exemption.

BE IT FURTHER RESOLVED that the Board of Review shall follow the policy and guidelines in granting a Hardship Exemption without deviation from these guidelines. The same standards shall apply to each claimant in the township for the assessment year. Hardship Applicants are not prohibited from also appealing the assessment of property for which the hardship claim is made before the Board of Review in the same year.

**2026 REAL PROPERTY TAX POVERTY PARTIAL EXEMPTION GUIDELINES  
FOR PROPERTY TAX RELIEF UNDER SECTION 211.7U, P.A. 206 OF 1893**

MCL 211.7u(1) of the Michigan General Property Tax Act defines Poverty, or Hardship Exemption, as a method to provide relief for those who, in the judgment of the Board of Review, are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. To qualify for the Hardship Exemption, the claimant must meet all the following requirements. It may be possible that a claimant meets the income standard for the

Hardship Exemption but does not meet the asset standard or other standards as outlined in these guidelines. In this instance, the claimant would not qualify for the exemption even though the income standard was met.

1. Hardship Exemptions shall apply only to the Applicant's qualified Principal Residence and the property must be classified as Residential or Qualified Agricultural for property tax purposes. Under no circumstances shall a Hardship Exemption be granted or applied to the property of a business, partnership, or corporation.

2. The amount of relief due to hardship that shall be granted by the Board of Review for any Qualified Applicant shall be a full exemption equal to 100% reduction in taxable value for the year in which the exemption is granted based on the income and assets level hereinafter set forth. PA 253 of 2020 lists the specific percentage of reduction that may be used by the Board of Review in granting a poverty exemption. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part.

#### **Income Standards for Eligibility Guidelines:**

To be eligible for the exemption by reason of hardship, a person shall do all the following on an annual basis.

Applicant must be an owner of and occupy as a principal residence (as defined by MCL 211.7dd), the property for which an exemption is being requested and produce a copy of the Deed, Land Contract, or other evidence of ownership of the property for which an exemption is being requested.

Applicants must annually complete in their entirety a State of Michigan form 5737 "APPLICATION FOR MCL 211.7U POVERTY EXEMPTION" and form 5739 "AFFIRMATION OF OWNERSHIP AND OCCUPANCY TO REMAIN EXEMPT BY REASON OF POVERTY" (MCL 211.7u(2)). All claims, including all required information listed below, must be filed with the Township Assessor, Supervisor or Board of Review for review of completeness and eligibility compliance. Applications are to be filed after January 1st and before the day prior to the last day of the March, July, or December Board of Review meetings for the assessment year. Incomplete applications and/or applications of taxpayers not meeting the eligibility requirements will be returned to the Applicant and will not be considered by the Board of Review. Applicants who wish to send a Representative to appear on their behalf must provide them with a Notarized Letter of Authorization. The Representative will be required to present a photo identification along with the letter. Applications meeting all eligibility requirements will be presented before the Board of Review.

Applicants must provide copies of the following forms, including all supporting documents and schedules, for all persons residing in the household, filed in the immediately preceding year or in the current year:

- a. Federal Income Tax Return (1040 or 1040A), Applicant must file this tax return even if they owe no income tax or are not required to file a Federal Income Tax Return if they meet the requirements for receiving an Earned Income Tax Credit (EITC) and any 1099's received.
- b. State of Michigan Income Tax Returns (MI-1040), Applicant must file this tax return even if they owe no income tax or are not required to file a Michigan Income Tax Return if they were granted a Federal Income Tax Credit.
- c. If the Applicant did not file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit (Treasury Form 4988) for all persons residing in the residence who were not required to file in the current or the immediately preceding year, and who did not meet the qualifications for receiving an EITC.
- d. Michigan Homestead Property Tax Credit Claim (ML-1040CR).
- e. W-2 Forms
- f. Social Security Benefit Statement (form SSA-1099) for all persons residing in the household, who receive Social Security benefits.
- g. Proof of all sources of income if not included on the W-2 Forms, including any check stubs or receipts of other persons living in the household, or from State or Federal Government checks.
- h. Bank and/or credit union statements, for all current and preceding six months, of all checking and savings accounts.
- i. A copy of a valid Michigan driver's license or another legal form of photo identification, which indicates the residing property address for all persons in the household.
- j. Copies of the most recent year's tax bills and taxable values of all property other than the Homesteaded/Principal Residence owned or partially owned by the hardship Applicant.

The Township requires all applicants to provide copies of their originally filed tax returns and will not accept summary information reports or reproduced tax returns. Federal and State tax returns must be signed unless "e-filed" documents are included. The Township retains the right and is authorized to request a copy of any household occupant's federal income tax returns from the Internal Revenue Service or Michigan Income Tax Returns from the Department of Treasury pursuant to MCL 205.28, and all vehicle or titled asset registration information from the Secretary of State. Applicants may present other information in support of hardship status.

Applicants must meet the "Income Standards for Eligibility Guidelines" as adopted by the Township Board, provided such alternate guidelines do not provide income eligibility requirements less than the federal guidelines.

INCOME STANDARDS FOR ELIGIBILITY GUIDELINES (plus 10%)	
2026 Federal Income Poverty Levels*	
Size of Family Unit (per person)	Poverty Threshold
1 person	17,215
2 people	23,265
3 people	29,315
4 people	35,365
5 people	41,415
6 people	47,465
7 people	53,515
8 people	59,565
Each Additional Person Adds:	6,050

*\*Income threshold may not be set lower but can be set higher by the Township Board. Hamburg Township Board added 10% over the federal guidelines as reflected in this resolution.*

BE IT FURTHER RESOLVED that all policies, procedures, resolutions in conflict with this resolution are hereby repealed to the extent of any such conflict.

AYES:

NAYS:

ABSENT:

Resolution declared adopted on \_\_\_\_\_.

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Michael Dolan, Township Clerk

#### CERTIFICATION

I, the undersigned, the duly qualified and acting Township Clerk of the Township of Hamburg, Livingston County, Michigan, certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 8<sup>th</sup> day of January 2026. I further certify that public notice of the meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.