

2026 PALMYRA TOWNSHIP HARDSHIP RESOLUTION

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Palmyra Township Board; and,

WHEREAS, the homestead of persons who, in the judgment of the Board of Review, by reason of poverty are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u); and,

WHEREAS, pursuant to PA 390, 1994, the Palmyra Township Board, Lenawee County Michigan, adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset level test of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year; and,

WHEREAS, to be eligible, a person shall do each and every of the following on an annual basis:

1. Be an owner of and occupy, as a principal residence, the property for which an exemption is requested.
2. File a claim and complete application with the Board of Review, **accompanied by federal and state income tax returns for all persons residing in the homestead filed in the immediately preceding year. If you are not required by law to file federal or state income tax returns, form 4988, Poverty Exemption Affidavit, must accompany the application.**
3. If requested, produce a valid driver's license or other form of identification.
4. If requested, produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.
5. Meet the federal poverty income standards as defined and determined for 2026 Assessments by the United States Office of Management and Budget as attached hereto as Exhibit A.
6. Meet the guidelines set forth in Exhibit A as determined and approved by the Palmyra Township Board.
7. The application for an exemption shall be filed after January 1, 2026 but before the day prior to the last day of the 2026 Board of Review.
8. If a person meets all eligibility requirements in statute, the Board of Review must grant a full exemption equal to a 100% reduction in taxable value OR a partial exemption equal to a 25%, 50% or 75% reduction in taxable value OR any other percentage reduction in taxable value approved by the STC.

For applicants at or below the 2026 Federal Poverty Guidelines, 100% relief shall be granted.

For applicants between 100% and 115% of the 2026 Federal Poverty Guidelines, 75% relief shall be granted.

For applicants between 115% and 130% of the 2026 Federal Poverty Guidelines, 50% relief shall be granted.

For applicants between 130% and 145% of the 2026 Federal Poverty Guidelines, 25% relief shall be granted.

For applicants above 145% of the 2026 Federal Poverty Guidelines, 0% relief shall be granted.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT, the Palmyra Township Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, and that this Resolution shall take immediate effect.

The foregoing Resolution offered by David H. P. 1/24 and seconded by Angie Koertke.

Upon a roll call vote, the following number of Township Board Members voted "AYE" 5;

And the following number of Township Board Members voted NAY": 0.

The Supervisor declared the Resolution adopted.

CERTIFICATE

I, Christine Whited, the duly elected and acting Clerk of Palmyra Township, Lenawee County Michigan, hereby certify that the foregoing Resolution was adopted by the Palmyra Township Board at the regular meeting of said Board on Tuesday, December 9, 2025, at which meeting a quorum was present, by a roll call vote of said members as hereinbefore set forth; that said Resolution was ordered to take immediate effect.

Christine Whited, Township Clerk

EXHIBIT A TO TOWNSHIP BOARD RESOLUTION ON POVERTY EXEMPTIONS FOR 2026
ASSESSMENTS
FEDERAL POVERTY INCOME STANDARDS FOR 2026 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2025 for use in setting poverty exemption guidelines for 2026 assessments.

Size of Family Unit	2026 Poverty Guidelines 100% Relief	2026 Poverty Guidelines 75% Relief Greater than 100% but equal to or less than 115% of Federal Guidelines	2026 Poverty Guidelines 50% Relief Greater than 115% but equal to or less than 130% of Federal Guidelines	2026 Poverty Guidelines 25% Relief Greater than 130% but equal to or less than 145% of Federal Guidelines
1	\$15,650	\$17,998	\$20,345	\$22,693
2	\$21,150	\$24,323	\$27,495	\$30,668
3	\$26,650	\$30,648	\$34,645	\$38,643
4	\$32,150	\$36,973	\$41,795	\$46,618
5	\$37,650	\$43,298	\$48,945	\$54,593
6	\$43,150	\$49,623	\$56,095	\$62,568
7	\$48,650	\$55,948	\$63,245	\$70,543
8	\$54,150	\$62,273	\$70,395	\$78,518
For Each Additional Person	\$5,500	\$6,325	\$7,150	\$7,975

GUIDELINES FOR POVERTY EXEMPTION

1. Applicants may be eligible or considered if their income level meets the above criteria.
2. Applicants may appear at the Board of Review in person and the application must be signed in the presence of the Board of Review unless infirmity or disability does not allow. In such cases, applicants must contact the assessing office to make alternative arrangements. Applicants may have to answer questions regarding their financial affairs, health, and/or the status of people living in their home at this meeting that is open to and may be attended by the public at large.
3. Applicants appearing before the Board of Review will be administered an oath, as follows:
“Do you swear and affirm that the evidence and testimony you will give on your own behalf before this Board is the truth, the whole truth, and nothing but the truth?”
4. Applications will be evaluated based on:
 - a. Data submitted to the Board by the petitioner.
 - b. Testimony taken from the petitioner and information gathered from any source the board may wish to use.
5. The Board will also consider all assets owned by petitioner in its deliberations as to whether relief should be granted.
6. The applicant must have total household assets (excluding the real estate value of the principal residence) of less than \$20,000.
7. The Board of Review must evaluate tax relief based on poverty annually.
8. A successful applicant may be subject to personal investigation by the Township. This would be done only to verify information submitted or statements made to the Board of Review concerning their poverty exemption claim.
9. The Supervisor will keep minutes of all proceedings before the Board of Review.