

**SUPERIOR TOWNSHIP  
POVERTY EXEMPTION POLICY GUIDELINES RESOLUTION  
2026**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required by the Superior Township Board; and

**WHEREAS**, the principal residence of persons, who the Township Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge is eligible for exemption in whole or in part from taxations under Public Act 390 of 1994 (MCL 211:7u); and

**WHEREAS**, pursuant to PA 390 of 1994, the Township of Superior, Chippewa County, adopts the following guidelines for the Board of Review to Implement. The guidelines shall include the income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a principal residence the property for which as exemption is requested.
2. File a claim with the Township Assessor or Board of Review, accompanied by 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 or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
3. File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property motor vehicles, recreational vehicles and equipment, certificates of deposit, savings account, checking accounts, stocks, bonds, life insurance, retirement funds, etc not to exceed current federal poverty guidelines.
4. File a valid driver's license or other form of identification if requested.
5. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
6. Meet the federal poverty guidelines as defined and determined annually by the United States Department of Health and Human Service or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
7. The application for an exemption shall be filed after January 1 but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

**SUPERIOR TOWNSHIP  
POVERTY GUIDELINE RESOLUTION  
2026**

The following are the 2026 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The current guidelines shall be reviewed and included with the policy in January at the latest February of each year. The annual allowable income includes income for all persons residing in the principal residence.

**2025 FEDERAL POVERTY GUIDELINES FOR 2026 ASSESSMENTS**

<b>PERSONS IN HOUSEHOLD</b>	<b>INCOME</b>
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
<b>EACH ADDITIONAL PERSON</b>	<b>\$5,500</b>

**WHEREAS**, pursuant to PA253 of 2020 if a person claiming an exemption qualified under the eligibility requirements, the Board of Review shall grant the exemption in whole or in part as follows:

A full exemption of 100% reduction in taxable value for the tax year in which the exemption is granted.

A partial exemption equal to one of the following:

A 75%, 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.

**NOW, THEREFORE BE IT HEREBY RESOLVED THAT THE TOWNSHIP ASSESSOR AND BOARD OF REVIEW SHALL FOLLOW THE ABOVE STATED POLICY AND FEDERAL POVERTY GUIDELINES IN GRANTING OR DENYING AN EXEMPTION. THE BOARD OF REVIEW IS NOT PERMITTED TO DEVIATE FROM THE ADOPTED POICY AND GUIDELINES (THIS IS A CHANGE TO THE LAW IN PA 253 OF 2020)**

The foregoing resolution was presented to the Superior Township Regular Meeting Jan 27, 2026.

Motion by Cindy Vansloten Second by Jim Sutton

Upon Roll Call Vote:

Superior Township Clerk declared the Resolution passed Jan 27, 2026 2026

Superior Township Clerk: 