

2026 POVERTY GUIDELINES RESOLUTION

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

WHEREAS, the homestead of persons who, in the judgment of the Supervisor and 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 as amended by PA 620 of 2002 and further amended by PA 253 of 2020; and

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002 and PA 253 of 2020, Lincoln Township, Berrien County 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 levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the immediately preceding year,

To be eligible, a person shall meet all the following requirements:

- 1) Be an owner of and occupy as a principal residence of the property for which an exemption is requested.
- 2) File a claim with the Supervisor, Assessor or Board of Review, accompanied by federal and state income tax returns **for all persons** residing in the homestead, including any property tax credit returns filed in the immediately preceding year UNLESS an affidavit is completed for each person that is not required by law to file Federal and/or State income tax return(s).
- 3) Produce a valid driver's license or other form of identification.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget (see attached).
- 6) Have assets totaling no more than \$15,000, not including the primary residence.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review in the year that the exemption is being requested.

NOW, THEREFORE BE IT HEREBY RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

Lincoln Charter Township Poverty Level Guidelines 2026

Per STC Bulletin No. 15 of 2025 the following guidelines shall be used for applicants applying for poverty exemptions.

Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall **ALSO** include an asset level test.

Maximum Assets:

Allowable net value of the assets shall not exceed \$15,000. The home must be owner-occupied and is not included in the \$15,000.