

WATERLOO TOWNSHIP BOARD OF TRUSTEES
RESOLUTION OF GUIDELINES FOR APPLICANTS REQUESTING
CONSIDERATION FOR POVERTY EXEMPTION for 2026

Resolution #R-26-02-24-01

At a regular meeting the Township Board of Trustees of Waterloo Township, Jackson County, Michigan, held at the Waterloo Township Hall, on the 24th of February, 2026 at 7 p.m., Eastern Standard Time.

PRESENT: D. LANCE, B. RICHARDSON, W. WALE, J. BEZK, J. McALISTER
ABSENT: NONE

The following amendment to the Poverty Exemption Resolution was made by and supported by

BY LAW ALL BOARD OF REVIEW MEETINGS AND THE INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. DOCUMENTATION SUBMITTED TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE RULES PRESCRIBED IN THE FREEDOM OF INFORMATION ACT AND REQUESTS FOR INFORMATION MAY BE RELEASED TO THE PUBLIC.

POVERTY EXEMPTION GUIDELINES FOR 2026
(UNDER MCL 211.7u - NEW REQUIREMENTS)
NEW POVERTY EXEMPTION REQUIREMENTS EFFECTIVE 2026

A claimant may Request a Poverty Exemption and Appeal the Property's Assessment to the Board of Review in the current year.

FEDERAL POVERTY INCOME STANDARDS:

The following are the prior tax year (2025) federal poverty income standards that the United States Office of Management and Budget recommend that federal departments and agencies use. *Waterloo Township* has adopted these Income Levels for the basis of granting "Poverty Exemptions." These amounts are adjusted annually.

To be eligible for a poverty exemption in the Township of Waterloo FOR 2026 your gross income may NOT exceed these guidelines. If your gross income exceeds the levels listed below you do not qualify for a Poverty Exemption:

<i>Size of Family Unit</i>	<i>Poverty Guidelines</i>
1 person	\$ 15,650
2 persons	\$ 21,150
3 persons.....	\$ 26,650
4 persons.....	\$ 32,150
5 persons.....	\$ 37,650
6 persons.....	\$ 43,150
7 persons.....	\$ 48,650
8 persons.....	\$ 54,150
For Each Additional Person add.....	\$ 5,500

Note: 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. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for the use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above the amount should be considered as available. The asset levels are listed below:

1 person.....	\$24,000
2 person.....	\$30,000
3 person.....	\$35,000
4 person.....	\$41,000
5 person.....	\$46,000
6 person.....	\$52,000
7 person.....	\$58,000
8 person.....	\$64,000
9 person or more ..	\$70,000

Note: P.A. 135 of 2012 changes the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

Note: P.A. 253 of 2020 removes the word “supervisor” from statute. Only BOR grant/deny poverty exemption. BOR must not deviate from adopted policy guidelines for “substantial & compelling reasons”, BOR must grant (full) 100%, 50%, and 25% for person who meets eligibility requirements or the Township will need STC approval for any other percentage reduction.

BE IT RESOLVED that this resolution shall be effective upon its adoption by the Waterloo Township Board of Trustees on February 24, 2026

Yeas: *Lance, Beck, McAlister, Waltz, Richardson*

Nays: *None*

Absent: *None*

RESOLUTION DECLARED ADOPTED.



Bill Richardson, Waterloo Township Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Trustees of the Township of Waterloo, County of Jackson , Michigan at a regular meeting held on February 24, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



Bill Richardson, Waterloo Township Clerk