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**January 2, 2026**

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**to:** *Honorable Township Board*

**from:** *Paula Moore, Chief Assessor*

**subject:** *2026 Poverty Exemption*

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Attached you will find the information for your approval for the 2026 Poverty Exemption Guidelines based upon the requirements sited under PA 253 of 2020 that amended MCL 211.7u. Since the Board of Review no longer can approve an exemption under extraordinary circumstances, the Board has increased the federal poverty income levels to include up to 175% of the federal amounts. This will allow the Board of Review to assist additional citizens of Waterford that are going through a difficult financial time. The law only allows a 100%, 75%, 50% or 25% reduction in the Taxable Value.

The Resolution and the Guidelines show the exact income levels relating to the reduction in Taxable Value for those that qualify. Also included is the asset test. These are very clear and if someone does not qualify there isn't a reason to appeal unless they errored in providing the correct information to the Board or Review.

The Federal Poverty Guidelines change every year, therefore a new resolution approving the income and guidelines are required. I respectfully request that you approve the resolution for Poverty Exemption for the 2026 tax year.