

**BERLIN CHARTER TOWNSHIP
RESOLUTION ESTABLISHING
2026 POVERTY EXEMPTION POLICY AND GUIDELINES
Adopted January 12, 2026**

WHEREAS, the homesteads 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, are eligible for exemption in whole or part from taxation pursuant to Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, PA 390 of 1994, Section 7u provides that the governing body of the local assessing unit shall determine and make available to the public, the policy and guidelines that the local assessing unit uses for the granting of exemptions which shall include specific income and asset levels of the claimant and total household income and assets;

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

WHEREAS, Berlin Charter Township desires to adopt certain guidelines for the Township Supervisor and the Board of Review to implement in compliance with PA 390 of 1994 and State Tax Commission Bulletin 17 of 2025; and

WHEREAS, pursuant to state law, such guidelines are to include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household.

NOW THEREFORE, BE IT RESOLVED that the Berlin Charter Township Board does hereby adopt a 2026 Poverty Exemption Policy and Guidelines as follows:

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

1. Be an owner of and occupy as a homestead, the property for which an exemption is requested as required by MCL 211.7u(2)(a).
2. File a claim on State Tax commission Poverty Exemption Claim form 5737 which incorporates Form 5739 Affirmation of Ownership and Occupancy, with the Township Supervisor and 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 or in the current year or a signed State

Tax Commission Form 4988 Poverty Exemption Affidavit which is for use by applicants who are not required to file federal or state tax returns.

3. Produce a valid driver's license or other form of identification if requested as required by MCL 211.7u(2)(c).

4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested as required by MCL 211.7u(2)(d).

5. Meet the federal and Township poverty income standards as defined and determined annually by the United States Department of Health and Human Services as set forth below for 2026 and as set forth in Bulletin 17 of 2025, as required by MCL 211.7u(2)(e):

Household Size	Federal Poverty Guidelines
ANNUAL	
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 family member add	\$5,500

6. File an application after January 1st, but before the day prior to the last scheduled day of the Township December Board of Review as required by MCL 211.7u (3). A copy of the Township application is attached hereto.

7. Meet an asset level test established by the Township as to the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes as required by MCL 211.7u(4) as follows:

A poverty exemption shall not be granted if any of the following conditions are applicable to the household:

- A. There is more than one automobile per household resident 16 years of age or older.
- B. The applicant owns a second home.
- C. The applicant's equity in the homestead exceeds \$90,000.00 based on a calculation utilizing true cash value of the current year's annual assessment less any current mortgage or equity loans.
- D. The applicant or any other resident of the household has assets in savings or checking accounts, certificates of deposit, stocks, bonds, cash, real property or other assets that exceed \$5,000.00, life insurance, retirement funds, etc.

8. The Board of Review may grant relief within the following guidelines:

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.

- A. For applicants at or below the 2026 Federal Poverty Guidelines, 100% relief shall be granted.
- B. For applicants between 100% and 125% of the 2026 Federal Poverty Guidelines, 75% relief shall be granted.
- C. For applicants between 100% and 150% of the 2026 Federal Poverty Guidelines, 50% relief shall be granted.
- D. For applicants between 150% and 175% of the 2026 Federal Poverty Guidelines, 25% relief shall be granted.
- E. For applicants above 175% of the 2026 Federal Poverty Guidelines, 0% relief shall be granted.

BE IT FURTHER RESOLVED that the Berlin Charter Township Assessing Department shall make copies of the 2026 Poverty Exemption Policy and Guidelines available to the public.

The foregoing resolution offered by Board Member Debbie Masserant.

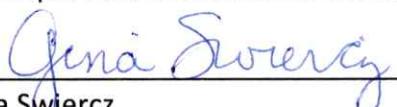
Second offered by Board Member Kellie Long.

Upon roll call vote the following voted "aye": Gedelian, Swiercz, D. Masserant, Kellie Long, Sorovetz, N. Masserant

"nay": NONE

Absent/Excused: Kyle Long

The Supervisor declared the resolution adopted.

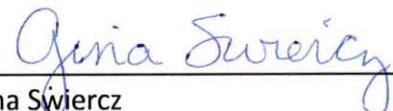


Gina Swiercz

Clerk, Berlin Charter Township

CERTIFICATE

The undersigned Clerk of Berlin Charter Township hereby certifies that the foregoing constitutes a true and complete copy of an excerpt of the minutes of a regular meeting of the Township Board held on January 12, 2026, at which meeting the above Resolution Establishing 2026 Poverty Exemption Policy and Guidelines was adopted; all members of the Township Board present voted as indicated in said minutes; and that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.



Gina Swiercz

Clerk, Berlin Charter Township

Povertyexemptionresolutionbctassesspd2026

Application and Affirmation for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name		Daytime Phone Number		
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code

PART 2: REAL ESTATE INFORMATION

List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Identification Number		Name of Mortgage Company	
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence	
Property Description			

PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- I own the property in which the exemption is being claimed.
- The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

PART 4: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.		Amount of Income Earned from other Property		
1	Property Address	City		State
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City		State
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 5: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer		City	State
Contact Person		Employer Telephone Number	

PART 6: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 8: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 9: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 10: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 11: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 12: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare		Car Expense (gas, repair, etc.)
Other (type and amount)	Other (type and amount)		Other (type and amount)
Other (type and amount)	Other (type and amount)		Other (type and amount)

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name	Daytime Telephone Number		
Mailing Address	City	State	ZIP Code

PART 15: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
Email: taxtrib@michigan.gov



2026 POVERTY EXEMPTION GENERAL GUIDELINES

The following criteria **must** be met to be eligible for the Poverty Exemption:

1. The applicant must own and occupy the property and have a valid Principal Residence Exemption filed with the Assessor's Office.
2. File a [Poverty Exemption Application](#) with the Assessor's Office each year after January 1st but before the day prior to the last day of the Board of Review.
3. Provide federal and state income tax returns for all persons residing in the principal residence including any property tax credit forms. These income tax returns shall include those filed in the current year or in the immediately preceding year. **IMPORTANT: Treasury form 4988** (Poverty Exemption Affidavit) **shall be filed with the Poverty Application 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.**
4. Produce a valid driver's license or other valid form of identification.
5. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested.
6. Must meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services.
7. Must meet the Asset Level test. Household assets cannot exceed **Seven Thousand, Five Hundred Dollars (\$7,500).** **Household assets include but are not limited to automobiles, furniture, appliances, stocks, bonds, mutual funds, bank accounts, pensions and inheritance.**

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date