

2026 Poverty Exemption Application Instructions

THIS APPLICATION SHOULD BE RETURNED TO:

Eaton Rapids Assessors Office
200 S Main St, Eaton Rapids, MI 48827
randy@taxassessing.com
Ph 517-541-1555

City of Eaton Rapids

<https://www.cityofeatonrapids.com/>

To be considered for a hardship exemption, the following steps must be followed:

1. The Petitioners must complete this application IN FULL including signatures on the last page. Return the application and attachments to the Assessing Department by **March 1st, July 1st, or December 1st** depending on which Board of Review your application will be heard.
2. Per City's Poverty Resolution, you must attach signed copies of the following for all persons living in the household:
 - ___ **2025 FEDERAL INCOME TAX RETURN (1040) with W 2's & 1099's.**
 - ___ **2025 MICHIGAN INCOME TAX RETURN (MI-1040)**
 - ___ **2025 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)**
 - ___ **2025 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)**
 - ___ **YEAR END STATEMENTS FOR ASSET INFORMATION**

IF YOU ARE NOT REQUIRED, BY LAW, TO FILE OR STATE INCOME TAX FORMS, YOU MUST COMPLETE THE ATTACHED POVERTY EXEMPTION AFFIDAVIT.

Hardship Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead of persons who, in the judgment of the supervisor and Board of Review, by reason of poverty, are unable to contribute toward the public charges are eligible in whole or in part from taxation under this act.

Please be aware that as an applicant for Hardship Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If received timely, your application will be presented at the next scheduled Board of Review.

Please be aware that the Board of Review MUST conduct their meetings according to the Open Meetings Act.

FEDERAL POVERTY INCOME STANDARDS FOR 2026 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2025, for use in setting poverty exemption guidelines for 2026 assessments.

<u>Federal Poverty Income Guidelines a</u>	
Number of Persons Residing in the Principal Residence	Maximum Total Income
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
Each Additional Person \$5,500	

ASSET GUIDELINES

The following poverty asset guidelines are established to be used by the Board of Review in determining the compliance with and eligibility under Public Act 206 of 1893:

Number of Persons Residing in the Principal Residence	Maximum Total Assets
1	\$20,000
2	\$25,000
3	\$30,000
4	\$35,000
5	\$40,000
6	\$45,000
7	\$50,000
8	\$55,000
Each Additional Person \$5,000	