

**RESOLUTION 2026-5
HARDSHIP EXEMPTIONS**

WHEREAS: The City Council of the City of Beaverton has recognized the need to adopt standardized guidelines when reviewing poverty exemptions.

AND WHEREAS: Michigan Compiled Law 211.7u provides for taxpayer relief from property taxes for the principal residence of a person who, in the judgment of the supervisor and board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under this act. This section does not apply to the property of a corporation.

AND WHEREAS: The guidelines were adopted prior to the 2026 March Board of Review which included income levels set forth using federal poverty income standards.

NOW THEREFORE BE IT RESOLVED: That the asset level for 2026 poverty exemption applications not shall not exceed twice the applicant's income and the following income levels be utilized as well by the city Board of Review when considering 2026 applications for hardship exemptions:

Size of Family Unit	Annual allowable income
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

Poverty exemptions shall be granted at 100% if applicants meet all requirements. Applicants must submit a written application along with federal and state tax returns for the most current year available. If the applicant does not file income taxes, they must complete the affidavit (form 4988) and provide proof of all income.

Applicants must file after January 1st and prior to the December Board of Review Meeting. The City of Beaverton shall grant or deny applications for exemption at their March, July or December meeting.

The foregoing resolution was offered by Council Member HARPER, supported by Member BURGESS

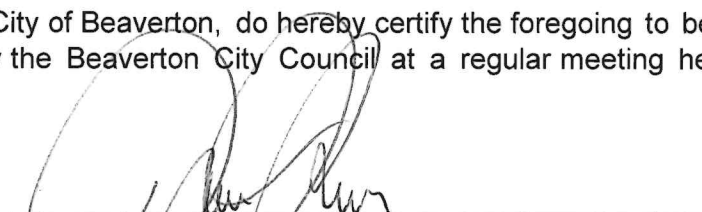
ROLL CALL VOTE: AYES: 6

NAYS: 0

ABSENT: 0

ABSTAIN: 0

I, Jodie Klamer, Treasurer of the City of Beaverton, do hereby certify the foregoing to be a true and correct copy of the resolution adopted by the Beaverton City Council at a regular meeting held on this 9th day of February 2026.



Jodie Klamer, City Treasurer