

Resolution for Poverty Exemption 2026

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Bowne Township Board; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Bowne, Kent County, Michigan, adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

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

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by 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 or a signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.
- 8) The applicant must report financial contributions by all persons living in the household or from relatives.

According to the U.S Census Bureau, “income” includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
 - Net receipts from non-farm or farm self-employment (receipts from a person’s own business, professional enterprise, or partnership, after business expense deductions)
 - Regular payments from social security, railroad retirement, unemployment, worker’s compensation, veteran’s payments, public assistance, supplemental security income (SSI)
 - Alimony, child support, military family allotments
 - Private and governmental retirement and disability pensions, regular insurance, annuity payment
 - College or university scholarships, grants, fellowships, assistantships
 - Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winning
- 9) The applicant, along with all members of the household combined, must not possess liquid financial assets in excess of \$5,000. All other assets shall not exceed \$10,000.

Assets may include but are not limited to:

- A second home, land, vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV’s
- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts (over a specified amount), stocks
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions 2026

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2026 assessments.

2026 Poverty Guidelines - MI	
Persons in family/household with more than 8 persons, (Add \$5,500 for each additional person)	Poverty guideline
1	\$15,960
2	\$21,640
3	\$27,320
4	\$33,000
5	\$38,680
6	\$44,360
7	\$50,040
8	\$55,720

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Bowne Township Board Member

_____ and supported by Bowne Township Board

Member _____.

Upon roll call vote, the following voted:

“Aye”:

“Nay”:

The Bowne Township Clerk declared the resolution _____.

Karen Hendrick, Clerk

Date

the affected household sizes are fixed at the prior year's guidelines. As in prior years, these 2026 guidelines are roughly equal to the poverty thresholds for calendar year 2025, which the Census Bureau expects to publish in final form in September 2026.

The poverty guidelines continue to be derived from the Census Bureau's current official poverty thresholds; they are not derived from the Census Bureau's Supplemental Poverty Measure (SPM).

The following guideline figures represent annual income.

2026 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household	Poverty guideline
1	\$15,960
2	21,640
3	27,320
4	33,000
5	38,680
6	44,360
7	50,040
8	55,720

For families/households with more than 8 persons, add \$5,680 for each additional person.

2026 POVERTY GUIDELINES FOR ALASKA

Persons in family/household	Poverty guideline
1	\$19,950
2	27,050
3	34,150
4	41,250
5	48,350
6	55,450
7	62,550
8	69,650

For families/households with more than 8 persons, add \$7,100 for each additional person.

2026 POVERTY GUIDELINES FOR HAWAII

Persons in family/household	Poverty guideline
1	\$18,360
2	24,890
3	31,420
4	37,950
5	44,480
6	51,010
7	57,540
8	64,070

For families/households with more than 8 persons, add \$6,530 for each additional person.

Separate poverty guideline figures for Alaska and Hawaii reflect Office of Economic Opportunity administrative practice beginning in the 1966–1970 period. (Note that the Census Bureau poverty thresholds—the version of the poverty measure used for statistical purposes—have never had separate figures for Alaska and Hawaii.) The poverty guidelines are not defined for Puerto Rico or other outlying jurisdictions. In cases in which a Federal program using the poverty guidelines serves any of those jurisdictions, the Federal office that administers the program is generally responsible for deciding whether to use the contiguous-states-and-DC guidelines for those jurisdictions or to follow some other procedure.

Due to confusing legislative language dating back to 1972, the poverty guidelines sometimes have been mistakenly referred to as the “OMB” (Office of Management and Budget) poverty guidelines or poverty line. In fact, OMB has never issued the guidelines; the guidelines are issued each year by the Department of Health and Human Services. The poverty guidelines may be formally referenced as “the poverty guidelines updated periodically in the **Federal Register** by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2).”

Some federal programs use a percentage multiple of the guidelines (for example, 125 percent or 185 percent of the guidelines), as noted in relevant authorizing legislation or program regulations. Non-Federal organizations that use the poverty guidelines under their own authority in non-Federally-funded activities also may choose to use a percentage multiple of the guidelines.

The poverty guidelines do not make a distinction between farm and non-farm families, or between aged and non-aged units. (Only the Census Bureau poverty thresholds have separate figures for aged and non-aged one-person and two-person units.)

This notice does not provide definitions of such terms as “income” or “family” as there is considerable variation of these terms among programs that use the poverty guidelines. The legislation or regulations governing each program define these terms and determine how the program applies the poverty guidelines. In cases where legislation or regulations do not establish these definitions, the entity that administers or funds the program is responsible to define such terms as

“income” and “family.” Therefore, questions such as net or gross income, counted or excluded income, or household size should be directed to the entity that administers or funds the program.

Date: January 13, 2026.

Robert F. Kennedy, Jr.,
Secretary, Department of Health and Human Services.

[FR Doc. 2026–00755 Filed 1–14–26; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

Center for Scientific Review; Amended Notice of Meeting

Notice is hereby given of a change in the meeting of the Population based Research in Infectious Disease Study Section, October 30, 2025, 10:00 a.m. to October 31, 2025, 06:00 p.m., National Institutes of Health, Rockledge II, 6701 Rockledge Drive, Bethesda, MD 20892 which was published in the **Federal Register** on 9/24/2025 2025, 90 FR 45951, Doc Number 2025–18519

This meeting is being amended to change the date to January 12 to January 13, 2026.

Dated: January 12, 2026.

Bruce A. George,
Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2026–00760 Filed 1–14–26; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

Center for Scientific Review; Notice of Closed Meetings

Pursuant to section 1009 of the Federal Advisory Committee Act, as amended, notice is hereby given of the following meetings.

The meetings will be closed to the public in accordance with the provisions set forth in sections 552b(c)(4) and 552b(c)(6), Title 5 U.S.C., as amended. The grant applications and the discussions could disclose confidential trade secrets or commercial property such as patentable material, and personal information concerning individuals associated with the grant applications, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.