

**COLUMBIA CHARTER TOWNSHIP**  
**2026 Poverty Exemption Guidelines**

The Columbia Charter Township Board of Review will accept and evaluate applications for poverty property tax reduction or exemption based on the taxpayer's financial status and ability / inability to pay their property taxes in accordance with Public Act 390 of 1994. This poverty exemption is only available to residents of Columbia Charter Township for their Principal Residence. The taxpayer must complete an application for a one-year poverty reduction or exemption and submit it to the Columbia Charter Township Board of Review as outlined in the guidelines below. Applications are available at the Columbia Charter Township Office or online at [www.twp.columbia.mi.us](http://www.twp.columbia.mi.us)

The following standards for income will be applied: The Bureau of the Census defines income to include the following:

1. Money wages and salaries before any deductions
2. Net receipts from non-farm self-employment. These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.
3. Net receipts from farm self-employment. These are receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.
4. Regular payments from social security, railroad retirement, unemployment compensation, strike benefits from union funds, worker's compensation, veterans' payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income, Emergency Assistance money payments, and non-Federally funded General Assistance or General Relief money payments).
5. Alimony, child support, and military family allotments or other regular support from an absent family member or someone not living in the household.
6. Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments.
7. College or university scholarships, grants, fellowships, and assistantships.

**GUIDELINES FOR POVERTY EXEMPTION**

1. Applicants may be eligible for consideration if their income and asset level meets the following criteria:
  - A. Applicants with income levels falling within 1.5 times the Federal Poverty Guidelines as outlined below and
  - B. Applicants must have total household assets (excluding the real estate value of the principal residence) of less than \$35,850. The asset limit shall be indexed annually by the CPI as used to determine the annual assessment cap.
    1. (Assets 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 principal residence, jewelry, antiques, artworks, equipment, other personal property of value, bank accounts, 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 payment, 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

**2026 COLUMBIA CHARTER TOWNSHIP POVERTY INCOME GUIDELINES**

# of Household Occupants	Federal Poverty Guidelines	1.5 Times Poverty Guidelines
1	15,650	23,475
2	21,150	31,725
3	26,650	39,975
4	32,150	48,225
5	37,650	56,475
6	43,150	64,725
7	48,650	72,975
8	54,150	81,225
Each Additional Person	5,500	8,250

2. The application for exemption must be for the owners Principal Residence
3. Applicants must own and occupy the property.
  - a. Must produce a valid driver’s license, voter’s registration or other acceptable method of identification & establishing residence.
  - b. Must produce a deed, land contract or other evidence of ownership if requested by the Assessor or Board of Review.
4. Applicant must fill out application form (Form 5737 Application for MCL 211.7 u Poverty Exemption) in its entirety and return it to this office in advance of Board of Review meeting for evaluation.
5. Application must be submitted with copies of the following:
  - a. Current or last year Federal Income tax Return – 1040 or 1040A
  - b. Current or last year State Income Tax Return – MI-1040
  - c. Current or last year Homestead Property Tax Claim – MI-1040CR
  - d. If an income tax is not required to be filed a copy of a signed affidavit (Form 4988) attesting to this fact must accompany the application
  - e. 12 monthly statements for any bank or investment account, for all people residing in the principal residence
6. Applicants will be evaluated based on:
  - a. Data submitted to the Board by petitioner.
  - b. Testimony taken from petitioner and information gathered from any source the Board may wish to use.

The Board must evaluate tax relief based on hardship annually.