

**FEDERAL POVERTY GUIDELINES USED IN THE
DETERMINATION OF POVERTY EXEMPTIONS FOR 2026**

The following federal poverty guidelines are to be used in establishing poverty exemptions for 2026 assessments:

| Size of Family Unit | Poverty Guidelines |
|------------------------|--------------------|
| 1 | \$15,650.00 |
| 2 | \$21,150.00 |
| 3 | \$26,650.00 |
| 4 | \$32,150.00 |
| 5 | \$37,650.00 |
| 6 | \$43,150.00 |
| 7 | \$48,650.00 |
| 8 | \$54,150.00 |
| Each Additional Person | \$5,500.00 |

For additional information, please see Bulletin 15 of 2025 dated November 18, 2025 issued by the Michigan State Tax Commission to Assessing Officers and County Equalization Directors.