

RESOLUTION 2026-01-01
RESOLUTION TO ADOPT TAYMOUTH TOWNSHIP POVERTY
EXEMPTION GUIDELINE &
POVERTY EXEMPTION APPLICATION

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Township Board

And

WHEREAS, the homestead of persons who in the judgement of the Board of Review, by reason of poverty are unable to contribute to the public charges 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, 1994 Taymouth Township, Saginaw County 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.

And

WHEREAS, the attached affidavits / applications provided by Michigan Department of Treasury shall be provided: **form 5737** (01-21) Application for MCL 211.7u Poverty Exemption, **form 5739** (01-21) Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty and **form 4988** (05-12) Poverty Exemption Affidavit.

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

TAYMOUTH TOWNSHIP
REQUIREMENTS FOR POVERTY EXEMPTION

In order to be eligible for the poverty exemption, the claimant must do and meet all of the following requirements on an annual basis:

REQUIREMENTS

1. The applicant *must* own and occupy as a homestead the property for which the exemption is requested. The applicant *must* also produce a valid driver's license or other form of identification showing place of residence.
2. The applicant *must* file form 5737, Application for MCL 211.7u Poverty Exemption and form 5739, Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty, with the board of review as provided by the Township of Taymouth Assessor's Office. It must be received between January 1 of each year and the day prior to the last scheduled meeting day of the Board of Review for that year. **Note:** The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

3. Applicant *must* provide federal and state income tax returns for all persons residing in the homestead including any property tax credit returns. These income tax returns may be those filed in the current year or in the immediately preceding year. Any additional information regarding the poverty application must be in writing and attached to the petition form (**Note:** If an applicant is not required to file a federal or state income tax return then they must show proof of income and file the attached affidavit (Form 4988) for all persons residing in the residence who were not required to file federal or state tax returns for the current or preceding tax year.
4. The applicant must produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested to support the information provided on the Poverty Petition, if requested by the Assessor or Board of Review.
5. An applicant must meet the federal poverty guidelines for the total household income as published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, as attached. 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 payments • College or university scholarships, grants, fellowships, assistantships • Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings
6. Meet the asset level test, which is established to be: The claimant's and household's total assets, excluding the principal residence, do not exceed Twenty Five Thousand dollars (\$25,000). Applicants must provide a list of all assets when applying for the poverty exemption. 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 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 Page 3 • 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.
7. The Poverty Exemption applicant must provide additional relevant documentation if requested by the Assessor or Board of Review in order to fully investigate an application.

GUIDELINES FOR GRANTING POVERTY EXEMPTIONS:

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as

follows: A full exemption equal to a 100% reduction in taxable value or a partial exemption equal to a 25%, 50% or 75% reduction in taxable value for the year in which the exemption is granted.

Poverty Exemptions must be processed annually. Under no circumstances will a poverty exemption be extended for a subsequent year without renewal of the poverty petition.

APPEAL OF POVERTY EXEMPTIONS TO THE MICHIGAN TAX TRIBUNAL:

A property owner may appeal the March Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal. This appeal must be made by June 30. A property owner may appeal the July Board of Review's decision or December Board of Review's decision to the Michigan Tax Tribunal within 35 days from the date of the decision. The assessor may also appeal a Board of Review's decision on a poverty exemption to the Michigan Tax Tribunal.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026

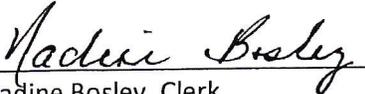
Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

THEREFORE, BE IT RESOLVED this 14th day of January, 2026 that the Taymouth Township Board does hereby adopt the "Taymouth Township Poverty Exemption Guidelines" and "Poverty Exemption Application".

This Resolution was authorized upon a motion offered by Albrecht, seconded by Latty, and voted as follows:

James Fulger, Supervisor: Yes
Nadine Bosley, Clerk: Yes
Melisa Albrecht, Treasurer: Yes
Todd Ferguson., Trustee: Yes
Thomas Latty Jr., Trustee: Yes

I, Nadine Bosley, Clerk of the Township of Taymouth do hereby certify that the foregoing is a true copy of the resolution duly passed by the Taymouth Township Board on the date set forth above.


Nadine Bosley, Clerk