

**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**

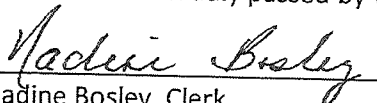
<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
<b>1</b>	<b>\$15,650</b>
<b>2</b>	<b>\$21,150</b>
<b>3</b>	<b>\$26,650</b>
<b>4</b>	<b>\$32,150</b>
<b>5</b>	<b>\$37,650</b>
<b>6</b>	<b>\$43,150</b>
<b>7</b>	<b>\$48,650</b>
<b>8</b>	<b>\$54,150</b>
<b>For each additional person</b>	<b>\$5,500</b>

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

## Application and Affirmation for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

**To be considered complete, this application must:** 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

### PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name		Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents
Property Address of Principal Residence		City	State ZIP Code

### PART 2: REAL ESTATE INFORMATION

List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Identification Number		Name of Mortgage Company	
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence	
Property Description			

### PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

I own the property in which the exemption is being claimed.

The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

### PART 4: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.		Amount of Income Earned from other Property	
1	Property Address	City	State ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid Amount of Taxes Paid
2	Property Address	City	State ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid Amount of Taxes Paid

<b>PART 5: EMPLOYMENT INFORMATION</b> — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
<b>PART 6: INCOME SOURCES</b>					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.					
Source of Income			Monthly or Annual Income (indicate which)		
<b>PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>					
List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
<b>PART 8: LIFE INSURANCE</b> — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
<b>PART 9: MOTOR VEHICLE INFORMATION</b>					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
Make		Year	Monthly Payment	Balance Owed	

**PART 10: HOUSEHOLD OCCUPANTS** — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

**PART 11: PERSONAL DEBT** — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**PART 12: MONTHLY EXPENSE INFORMATION**

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

**NOTICE:** Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

**PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines 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, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

**PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)**

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

**PART 15: CERTIFICATION**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
Email: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
<b>PART 5: CERTIFICATION</b>			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
<b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date