

Spring Arbor Township

Board Resolution to

Adopt Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the homestead of persons who, in the judgment of the Supervisor and Board of Review, by reasons of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act, and

WHEREAS, the Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211. 7u) to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211. 7u, that Spring Arbor Township, Jackson County, adopts the following guidelines for the supervisor and 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 homestead the property for which an exemption is requested.
- 2) File a claim with the Board of Review on a form prescribed by the State Tax Commission, accompanied by federal and state income tax returns for ALL persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) The total income of the applicants and each member of the applicant's household shall not exceed the Federal Poverty Income Guidelines, as determined annually by the Michigan Department of Treasury.
- 6) Meet additional eligibility requirements as determined by the Township Board, including filing a claim reporting that the combined assets of all persons do not exceed the current maximum asset value amount of \$20,000.00 with no more than \$2,000.00 available cash-on-hand. Assets include but are not limited to real estate other than principal residence; personal property; motor vehicles; recreational vehicles and equipment; certificates of deposit; savings accounts; checking accounts; stocks; bonds; life insurance; retirement funds; etc.
- 7) Produce the additional following information before the Board of Review will act on a poverty exemption application.
 - *Full year of bank accounts statements
 - *Proof of monthly/yearly income
 - *Full year of electric and heating bills (gas, propane etc.)
 - *Full year of garbage bill copies
 - *Full year phone bills
 - *Full year of cable bills
 - *Full year of internet bills
 - *Documentation of food stamp/bridge card payments
 - *Copies of any other monthly bills
 - *ALL individuals living in home must submit the same documentation as outlined above and sign affidavit.**
- 8) If a person meets ALL eligibility requirements in statue, the Board of Review must grant a full exemption equal to 100%. Spring Arbor Township policy does not allow for granting of a partial exemption.

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- 9) The Township Assessor and the Board of Review shall notify all applicants in writing whose application for exemption is denied. The applicant may appeal the decision by applying to the Michigan Tax Tribunal and filing the appeal in writing before July 31 for a March Board of Review action. For July and December Board of Review actions you must file with the Tribunal within 35 days of receipt of your answer from Board of Review.

BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption. **Any persons filing false information shall be prosecuted to the fullest extent of the law.**

The foregoing resolution is offered by Board Member Ganton and supported by Board Member Walz
The following votes were recorded.

Aye: Archer, Buck, Bush, Ganton, Herlein, Trachsel & Walz

Nay: None

Absent: None

Patricia C. Bush, Clerk

I, Patricia C. Bush, the duly elected and acting Clerk of Spring Arbor Township, hereby certify that the foregoing resolution was adopted by the Township Board of said township at the regular meeting of said board held on January 12, 2026, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.



Clerk

1/13/2026

Date