

SPRINGPORT TOWNSHIP
 JACKSON COUNTY, MICHIGAN
 BOARD OF REVIEW POVERTY GUIDELINES
 RESOLUTION 1-26

WHEREAS, the adopting of guidelines for hardship exemptions is within the purview of the township board; and

WHEREAS, the homestead of persons who, in the judgment of the board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390, 1994, Springport Township, Jackson 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 applicant and all persons residing in the household.

Size of Family Unit	Federal Poverty Guidelines for 100% exemption	Springport Township Adopted Poverty Guidelines
1	15,650.00	19,563.00
2	21,150.00	26,438.00
3	26,650.00	33,313.00
4	32,150.00	40,188.00
5	37,650.00	47,063.00
6	43,150.00	53,938.00
7	48,650.00	60,813.00
8	54,150.00	67,688.00
Each additional person	5,500.00	6,875

Asset Level Test should be no more than 1.25 times the Federal Poverty Guidelines level of assets excluding real property for which exemption is requested.

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

- 1) Be an owner and occupy as a homestead property for which an exemption is requested.
- 2) File a claim with the Assessor, Supervisor, or board of review for all persons residing in the homestead.
- 3) Produce valid driver's 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.
- 5) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review or prior to either the July or December Board of Review.
- 6) Any additional eligibility requirements as determined by the township board of review.

Specifically, PA 191 amends the poverty exemption to allow local units to grant a 75% partial exemption, in addition to the previously allowed 100%, 50%, and 25%, without prior approval by the State Tax

Commission. Additionally, PA 191 amends both MCL 211.7u and MCL 211.53b to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines (this is a change to the law in 2020 PA 253).

If a taxpayer qualifies for the poverty exemption, the Board of Review may grant a 100%, 75%, 50%, or 25% reduction in taxable value

NOW, THEREFORE BE IT RESOLVED that the board of review shall follow the above stated policy in granting or denying an exemption, and these are communicated in writing to the applicant, an "asset level test" could be 1.25 times the Federal Poverty Guidelines level as the maximum level of assets other than the real property.

The foregoing resolution offered by Board Member Sebastian and supported by Board Member Adams; upon roll call vote, the following voted

Motion by: Hemmminger
Supported by: Adams

"yes": Adams, Cockroft, Hemmminger, Riehle

"no":

Absent: Sebastian

Supervisor Cockroft declared the resolution adopted.


Jaclyn K Riehle, Clerk

I, Jackie Riehle, the Deputy Clerk of Springport Township, Jackson County, hereby certify that the foregoing resolution was adopted by the Township Board of said Township at the regular meeting held on February 9, 2026 at which 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.


Jaclyn K Riehle, Clerk