

**Springvale Township
Poverty Guidelines Resolution
Resolution Number 2026011301**

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

WHEREAS, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, 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 as amended, Springvale Township, Emmet 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;

To be eligible, a person shall do all the following for the year the exemption is being requested:

- 1) Be an owner of and occupy as a principal residence a property for which an exemption is requested.
- 2) File Form 5737 Application and Affirmation for MCL 211.7u Poverty Exemption.
- 3) For all persons residing in the primary residence provide federal and state income tax returns filed in the immediately preceding year or in the current year, or file Form 4988 Poverty Exemption Affidavit for each person not required by law to file Federal and/or State income tax return(s).
- 4) Produce a valid driver's license or other form of identification, if requested.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
- 6) Meet the federal poverty guidelines published in the Federal Register by the United States Department of Health and Human Services for the prior calendar year to the year the exemption is being requested and also published by the State Tax Commission in the annual Procedural Changes bulletin for the year the exemption is being requested.
- 7) Meet the following asset level test:
Things of value that the applicant and persons in the household can own and are exempt from consideration in determining eligibility for a poverty exemption.
 - a. Applicant's principal residence
 - b. One motor vehicle per adult
 - c. Essential household goods
 - d. Personal assets of any nature with a total value up to \$10,000.
- 8) The application for an exemption shall be filed after January 1 of the year the exemption is being requested for, but before the day prior to the last day of the Board of Review of the immediately succeeding year.

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WHEREAS, pursuant to PA 253 of 2020, if a person claiming an exemption qualifies under the eligibility requirements, the board of review shall grant a full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.

NOW, THEREFORE BE IT HEREBY RESOLVED, that the Board of Review shall follow the above stated policy and guidelines in granting or denying an exemption.

The foregoing resolution was offered by Kyle Unlrich and supported by Becky Fettig.

A roll call vote of the Springvale Township Board was as follows:

Randy McCune	Yes	Dawn DeRue	Yes
Patricia McCune	Yes	Becky Fettig	Yes
Kyle Ulrich	Yes		

The Supervisor Randy McCune declared the resolution adopted.

CERTIFICATION

I, Patricia McCune, the Clerk of Springvale Township, hereby certify that the foregoing resolution was adopted by the Township Board of said Township at a regular meeting of said board held on January 13, 2026 at which meeting a quorum was present. By a unanimous vote of said members as therein before set forth, the said resolution was ordered to take effect January 1, 2026.

Patricia McCune, Clerk

Date: _____