Homestead Township
Board Resolution # 2026-0114-01 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 reason 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 Homestead Township, Benzie 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 (see attached Dept of Treasury bulletins 15 & 17 of November 19, 2025), 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 supervisor or board of review, 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) Meet the federal poverty guidelines as defined and determined annually by the United States Department of Health and Human Services and as acknowledged by the Michigan department of Treasury (see attached guidelines).

6) Meet additional eligibility requirements as determined by the township board, including:

Applicant shall have no other real estate property other than their primary residence.

Applicant shall have no more than one motor vehicle, (car, truck, etc.) per person of driving age per household.

Applicant shall have no monetary value in a savings account.

Applicant shall have no recreational vehicles or trailers. Example: Motor Homes, ATV’s, Motorcycle, Motor Boats, Snowmobiles, Travel Trailers or any other similar item used for recreational purposes.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution offered by Board Member ____________ and supported by Board Member ____________.

Upon roll call vote, the following voted "Aye:"   "Nay:"

The Supervisor declared the resolution adopted.

I,________________ , the duly elected and acting Clerk of Homestead 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 14, 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, refer to attached Michigan Department of Treasury bulletins #15 & # 17of 2025.

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Kit Wilson, Clerk