

2025 / 2026 ✓

**Resolution 6-~~2024~~/2025**

**Pleasantview Township Guideline for 2026  
Poverty Exemption**

***IT IS RESOLVED** that the poverty guidelines to be used by Pleasantview Township and the Board of Review for the year 2026 and beyond shall be those poverty guidelines established and as annually updated by the U.S. Department of Health and Human Services and the Michigan State Tax Commission; and*

***IT IS FURTHER RESOLVED** that an applicant for a poverty exemption shall provide a statement of his or her most recent year's income including, if available, the applicant's Federal Income Tax Return.*

***IT IS RESOLVED** that an applicant for a poverty exemption shall provide a statement of his or her current assets, in a form of a completed application provided by the State of Michigan.*

***IT IS FURTHER RESOLVED** that an applicant for a poverty exemption from payment of property taxes shall not have income greater than twenty (20%) percent more than the federal poverty income guidelines determined annually by the U.S. Department of Health and Human Services and the Michigan State Tax Commission; and*

***IT IS FURTHER RESOLVED** that an applicant for a poverty exemption shall not have assets that exceed \$15,000.00 Department of Health and Human Services and the Michigan State Tax Commission, subject to the following exclusions:*

- (a) The value of the applicant's homestead shall not be included in the asset test.*
- (b) The value of the applicant's personal property attributable to the applicant's homestead, such as*

*furniture, shall not be considered.*  
*(c) The value of one automobile used by person's  
residing in the homestead shall not be considered.*

The foregoing resolution offered by Township Board Member D. Bosma and supported by Township Board Member R. Latimer.

**Roll Call Vote:**

George Bloomfield - Y

Jim Rummer - Y

D. Bosma – Y

Robert Latimer - Y

Rocky Beydoun - Y

The Township Clerk declared the resolution passed on January 20, 2026 for the calendar year 2026.

**Certification:**

The undersigned, being the duly elected and qualified acting Clerk of Pleasantview Township, Emmet County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution duly adopted by the Pleasantview Township Board at a regular meeting held on 01/20/2026, at which a quorum was present and remained throughout the meeting; (2) the original is on file in the records in the office of the Clerk; (3) the meeting was conducted, and public notice given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267, Public Act of Michigan, 1976, as amended); and (4) minutes of such meeting were kept and will be made available as required.

 02/02/26  
Debra Bosma, Pleasantview Township Clerk

## 2026 POVERTY EXEMPTION POLICY and GUIDELINES

The following **policy and guidelines**, adopted by the Township Board, shall be followed by the Township Board of Review when considering **poverty exemptions** according to section 211.7u of the Michigan Compiled Laws (MCL).

**Application Guidelines:** To be eligible for a Poverty Exemption; The applicant must:

1. File Form 5737 Application for MCL 211.7u Poverty Exemption
2. Own and occupy the property as a principal residence. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons residing in the principal residence. (Disclosure of the income of an owner who is not residing in the principal residence is not required.) 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. Instead, Form 4988, *Poverty Exemption Affidavit*, may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Produce a 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, if requested.
5. Meet the income guidelines of this policy
6. Meet the asset level test of this policy

### Income Test

- **Total Annual Household Income shall not exceed the following amount applicable to the number of persons living in the household:**

Number of Persons	Federal Poverty Income Level for 2026	City/Township Income Level for 2026 (+20%)
1	\$15,650	\$18,780
2	\$21,150	\$25,380
3	\$26,650	\$31,980
4	\$32,150	\$38,580
5	\$37,650	\$45,180
6	\$43,150	\$51,780
7	\$48,650	\$58,380
8	\$54,150	\$64,980
For each additional person	\$5,500	\$6,600

- **Total Annual Household Income shall be based on Federal Poverty Income**

**Guidelines and will be adjusted annually to agree to the federally established amount.**

**Potential income and asset sources are (non-inclusive):**

Income from all sources	Interest and dividends	Interest and dividends
Salaries and wages before deductions		Pensions
Net receipts from self-employment		Supplemental Security Income
Veteran payments		Net rental income
Royalties		Scholarships and grants
Unemployment compensation		Insurance
Workers' compensation		Retirement accounts
Alimony		Child support
General assistance		IRA/Keogh annuities
Social Security		New or reverse mortgages
Cash		Stocks and bonds
Checking and savings accounts		Investments
Money market accounts		Gifts
Assets in trust accounts		Deferred compensation

**Asset Test**

**1. Things of value that a person can own and are exempt from consideration in determining eligibility for a poverty exemption.**

- a. Applicant's principal residence**
- b. One motor vehicle per working adult**
- c. Essential household goods**
- d. Personal assets of any nature with a total value up to \$15,000.**

**2. Things of value that the Board of Review can consider in determining what percent exemption to grant:**

- a. Real estate other than the principal residence**
- b. Personal property**
- c. Motor vehicles in excess of one per working adult**
- d. Recreational vehicles and equipment**
- e. Certificate of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, and retirement funds, etc.**

**3. The Board of Review shall consider the value of the assets, or indebtedness otherwise owned by the applicant. Assets (except those exempt from consideration as listed above), shall not exceed \$15,000.**

**Evaluation Procedures**

**1. The Board of Review shall follow the above policy and guidelines when making poverty exemption decisions.**

2. The applicant should be prepared to answer questions regarding their financial affairs, health, status of people living in the household, and any other question relevant to the exemption request.

3. All information is subject to verification.

**Granting full or partial poverty exemptions.** MCL 211.7u(5) states that if a person claiming poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption in whole or in part as follows:

- a) A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted: or
- b) A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted: or
- c) A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted: or
- d) A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized by statute.

