

Township of Cannon
County of Kent, Michigan

Resolution R2026-11

At a regular meeting of the Township Board, held at the Township Hall located at 6878 Belding Road, on the 10th day of August 2026 at 7:00 p.m.

Present: GRIMM, Spencer, Altes, Balk, Olson, Reiten, Slaydon

Absent: NONE

RESOLUTION ADOPTING POVERTY EXEMPTION GUIDELINES

Pursuant to MCL 211.7u

WHEREAS, the Cannon Township Board is required to adopt guidelines for the granting of poverty exemptions pursuant to MCL 211.7u; and

WHEREAS, the Township Board desires to establish annual income and asset guidelines for use by the Assessor and Board of Review.

NOW, THEREFORE, BE IT RESOLVED:

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. Complete and file Form 5737 – Application for MCL 211.7u Poverty Exemption.
3. Complete and file Form 5739 – Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty.
4. Submit the above forms with federal and state income tax returns for all persons residing in the homestead or a signed Form 4988 Affidavit, including applicable property tax credit returns.
5. Produce a valid driver's license or other identification if requested.
6. Produce a deed, land contract, or other proof of ownership if requested.
7. Meet the federal poverty income standards adopted by the Township and household assets do not exceed \$25,000, not including primary residence and one vehicle.

Assets include but not limited too - second home, land, vehicles • Recreational vehicles such as campers, motor-homes, boats and ATV's • Buildings other than the principal residence • Jewelry, antiques, artworks • Equipment, other personal property of value • Bank accounts (over a specified amount), stocks •

Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property) • Withdrawals of bank deposits and borrowed money • Gifts, loans, lump-sum inheritances, and one-time insurance payments Page 3 • Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms • Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

8. File annually after January 1 and before the final Board of Review deadline.
9. Provide documentation supporting all assets and expenses listed in the application.

The following are the federal poverty income standards, which the United States Office Management and Budget recommend that the federal departments and agencies use. The standards are compiled and published by the Bureau of Censes, which refers to them as “poverty thresholds.”

The following are the poverty thresholds as of December 31, 2025, for use in setting poverty exemption guidelines for 2026 assessments. See STC bulletin No. 15. 2025 for addition information.

Household Size	Annual Allowable Income
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
Each additional person	+ \$5,500

PA 253 of 2020 made changes regarding the granting of full or partial poverty exemptions. MCL 211.7u(5) provides that if an applicant meets all eligibility requirements, the Board of Review shall grant poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted; or

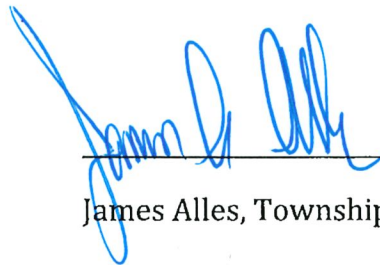
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted. No other method of calculating taxable value may be used except for the percentage reductions specifically authorized by statute, or any other percentage reduction approved by the State Tax Commission. Local assessing units wishing to use any other percentage reduction other than what is stated in MCL 211.7u(5) must obtain approval by filing Form 5738, Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u with the State Tax Commission.

NOW, therefore, be it resolved, that the Township of Cannon does hereby resolve that the Board of Review shall follow the above stated policy and federal guidelines as updated by United States Office of Management and Budget 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.

Ayes - 7

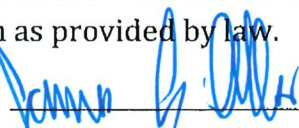
Nays - 0

Resolution declared adopted.



James Alles, Township Clerk

I hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Township Board of the Township of Cannon, at a meeting held on the date stated above. I further certify that public notice of such meeting was given as provided by law.



James Alles, Township Clerk

Application and Affirmation for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.					
Petitioner's Name				Daytime Phone Number	
Age of Petitioner	Marital Status		Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence			City	State	ZIP Code
PART 2: REAL ESTATE INFORMATION					
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.					
Property Parcel Identification Number			Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence		Monthly Payment		Length of Time at this Residence	
Property Description					
PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)					
☐ I own the property in which the exemption is being claimed.					
☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.					
PART 4: ADDITIONAL PROPERTY INFORMATION					
List information related to any other property owned by you or any member residing in the household.					
☐ Check if you own, or are buying, other property. If checked, complete the information below.				Amount of Income Earned from other Property	
1	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

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PART 5: EMPLOYMENT INFORMATION — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
PART 6: INCOME SOURCES					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.					
Source of Income			Monthly or Annual Income (indicate which)		
PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION					
List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
PART 8: LIFE INSURANCE — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
PART 9: MOTOR VEHICLE INFORMATION					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
Make	Year	Monthly Payment	Balance Owed		

PART 10: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 11: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 12: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. 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 in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

PART 15: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
Email: taxtrib@michigan.gov