

**ROBINSON TOWNSHIP**  
**POLICY AND GUIDELINES FOR POVERTY EXEMPTIONS FROM TAXATION**  
**FOR THE YEAR OF 2026**  
**AS REQUIRED BY PA 390 OF 1994**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Robinson Township Board;  
and

**WHEREAS**, the principal residence of persons, who the Supervisor and Board of Review determine 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), as amended; and

**WHEREAS**, pursuant to PA 390 of 1994, the Township of Robinson, Ottawa 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 on an annual basis:**

- 1)** Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2)** File a claim with the supervisor or assessor (a Poverty Exemption application is attached to the Guidelines), accompanied by federal and state income tax returns for all persons residing in the principal residence or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3)** File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, motor vehicles other than the 1<sup>st</sup> vehicle and any additional vehicle(s) of each additional occupant used for work or school, recreational vehicles and equipment, certificates of deposits, saving and checking accounts, stocks, bonds, life insurance, retirement funds, royalties, etc. Also included are Federal non-cash benefits programs such as Medicare, Medicaid, food stamps (Bridge card), school lunches, alimony, child support, and military family allotments. For purposes of this section, the Board of Review shall consider the value of the assets.
- 4)** Produce a valid driver's license or other form of identification if requested.
- 5)** Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6)** Produce a current plus 2 preceding months of bank statements.
- 7)** Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.

**8)** The application for an exemption shall be filed **after January 1, but one day prior to the last day of the December Board of Review**. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the poverty income guidelines for 2026. The annual allowable income includes income for all persons residing in the principal residence.

**Robinson Township  
Poverty Income Guidelines Used in the Determination of Poverty Exemptions**

<b>Size of Household/Family Unit</b>	<b>2026 Poverty Guidelines</b>
<b>1</b>	<b>\$15,650</b>
<b>2</b>	<b>\$21,150</b>
<b>3</b>	<b>\$26,650</b>
<b>4</b>	<b>\$32,150</b>
<b>5</b>	<b>\$37,650</b>
<b>6</b>	<b>\$43,150</b>
<b>7</b>	<b>\$48,650</b>
<b>8</b>	<b>\$54,150</b>
<b>For Each Additional Person</b>	<b>\$ 5,500.</b>

**Asset Test**

A hardship exemption shall not be granted to any applicant whose total liquid assets exceed \$2,000.

Assets not included for consideration are the original homestead, 1<sup>st</sup> vehicle and additional vehicle of each additional occupant used for work or school purposes.

The value of property in excess of what is considered to be part of the original homestead shall be considered an asset.

Assets include, but are not limited to: Real estate other than the principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposits, saving and checking accounts, stocks, bonds, life insurance, retirement funds, royalties, etc. For purposes of this section, the Board of Review shall consider the value of the assets and the assets shall not be reduced by any amount of indebtedness owed on such assets, or indebtedness otherwise owed by applicant(s).

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

The foregoing resolution offered by Township Board Member by Adam MacMillan

And supported by Township Board Member Jamie Tubergen

Upon roll call vote, the following voted: "Aye": Adam MacMillan, Vicki Sund, Jamie Tubergen, & Steven Ambrose

"Nay": none

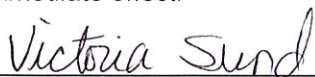
"Absent": Ben Ipema

Adam MacMillan declared the resolution adopted.



Supervisor

I, Vicki Sund, the duly elected Clerk of Robinson Township, hereby certifies that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on January 20, 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.



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.

<b>PART 1: PERSONAL INFORMATION —</b> 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
<b>PART 2: REAL ESTATE INFORMATION</b>				
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				
<b>PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)				
<input type="checkbox"/> I own the property in which the exemption is being claimed.				
<input type="checkbox"/> 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.				
<b>PART 4: ADDITIONAL PROPERTY INFORMATION</b>				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> 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

<b>PART 5: EMPLOYMENT INFORMATION — List your current employment information.</b>					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
<b>PART 6: INCOME SOURCES</b>					
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)		
<b>PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>					
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	
<b>PART 8: LIFE INSURANCE — List all policies held by all household members.</b>					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
<b>PART 9: MOTOR VEHICLE INFORMATION</b>					
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		



**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.

<b>PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT</b>			
<p>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.</p>			
<input type="checkbox"/> 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.			
<b>PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)</b>			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 15: CERTIFICATION</b>			
<p>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.</p>			
Printed Name	Signature	Date	

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](mailto:taxtrib@michigan.gov)