

Branch Township
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Resolution 2026-17
A Resolution Establishing Poverty Guidelines for Exemption from Property Tax Contributions

Township of Branch, Mason County, Michigan. A regular scheduled meeting of the township board of the Township of Branch was held on the 8th day of January, 2026 at 7:00 pm.

The meeting was called to order by Supervisor Michael Shoup.

Present: Supervisor Michael Shoup, Clerk Kimberly Tenney, Treasurer Kathleen, Trustee Joe Fiers and Trustee Shirley Brayton.

Absent: None

The following preamble and resolution were offered by Member Clerk Kimberly Tenney and supported by Member Treasurer Kathleen Rodell.

Resolution 2026-17 Establishing Poverty Guidelines for Exemption from Property Tax Contributions

Whereas, the homestead of persons who, in the judgment of the 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 Public Act 253, 2020 (MLC211.7U) and

Whereas, pursuant to PA 253, 2020, Branch Township, Mason 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 assets 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;

Process:

To file a poverty exemption from property tax contribution in Branch Township, the following processes shall be used:

1. File a claim with the Board of Review, accompanied by federal and state tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in a current year or an

affidavit that states that you are not required to file a tax return as provided by the state tax commission.

2. Produce a valid driver's license or other form of identification if requested.
3. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
4. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
5. Any tax exemption given to an individual under these guidelines shall be for the one (1) year's taxes and a new application will be required for the next year.

Eligibility:

Eligibility for exemption from property tax contributions is set as follows:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget in the preceding year of the exemption.
3. The guidelines apply to individuals and not to corporations, partnerships, associations, or trusts. In the event that a partnership, associations, or co-owners apply, the guidelines apply to the total assets of all individuals involved. In the event that a trustee, guardian, personal representative or other administrator applies, the guidelines apply to the total assets of the beneficiaries, in or out of the trust or estate, no matter how held. The purpose of this rule is to have the guidelines apply to the assets of all individuals involved.
4. The guidelines apply to both an owner and any joint tenants that are listed on the property. The applicant must reside upon and use the property as his or her principal residence in accordance with MCL211.7U and 211.7DD.
5. The guidelines shall include an analysis of all gifts given by the applicants within three (3) years of the date of the application. An applicant cannot divest him or herself of assets and then claim poverty. No fixed amount is set as a factor, as each applicant must be handled on a case-by-case basis.
6. The applicant must be seeking employment, unless on Disability.

Asset Determination:

A number of factors will be weighed in order to determine whether an applicant qualifies for an exemption.

Factors analyzed will include the following:

- A. Income Levels
- B. Total value of liquid assets
- C. Total non-homestead real property
- D. Total acreage owned: could include the minimum zoning footprint for the home
- E. Non-essential personal property
- F. Total value of all assets
- G. Gifts made within three (3) years
- H. Employability
- I. Retirement account, value I.R.A., 401K, etc. Other factors suggesting an individual's worth, including, but not limited to life insurance, business, lawsuits, judgments due, etc., in compliance with *Ferrero v Walton Township*, 295 Mich App 475:813 NW2D 368 (2012), when determining "total applicant obtained from claiming homestead property tax exemption and receiving a property tax credit therefrom. Returns concerning the homestead property tax credit may be used only to ensure compliance with Paragraph 4 of this policy."

"Total household income" is defined as money, wages, and salaries before deductions; net receipts from non-farm, self-employments, business, professional, enterprise, or partnership after, deductions for business expenses; regular payments from social security, retirement, unemployment or worker's compensation, veteran's payment, public assistance; alimony, child support, military family allotments or other regular support from an absent family member or someone not living in the household; private pensions, government pensions, annuity or insurance payment; scholarships, grants, fellowships, assistantships, dividends, interest, rental income, royalties, periodic receipts from estates or trusts and gambling or lottery winnings.

1. Total liquid assets must not exceed the value of \$20,000.00 unless the total liquid and non-liquid assets are underneath the applicable federal poverty guidelines threshold. Assets beneath \$20,000.00 shall be considered together with other factors in order to determine eligibility. Liquid assets to be considered include cash, unrestricted deposits and accounts, securities, bonds, promissory notes, stocks, and other similar types of assets.
2. Total non-homestead and non-qualified agricultural real property shall not exceed the value of \$1,000.00 unless the total liquid and non-liquid assets to be considered are underneath the applicable federal poverty guidelines threshold.

3. The non-essential personal property shall not exceed \$5,000.00. Non-essential personal property includes but is not limited to horse, snowmobiles, boats, motorcycles, jet skis, and all-terrain vehicles. The purpose of this factor is to exclude from poverty consideration those individuals who have purchased recreational, hobby, or sporting property, not related to essential needs.
4. Total assets should not exceed \$16,000.00. Prepaid funeral expenses are not considered an asset.

2026 Poverty Guidelines for the 48 contiguous States and the District of Columbia

Person in Family/Household	Poverty Guidelines To be used for 2026
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150

For a family/household with more than 8 persons, add \$5,500 for each additional person.

Now, Therefore, be it hereby resolved, that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption. If a person meets all eligibility requirements in statute, the Board of Review will grant an exemption of 100% or partial exemption of 50% or 25% of taxable value.

Upon a roll call vote, the following vote:

Michael Shoup, Supervisor
 Kimberly Tenney, Clerk
 Kathleen Rodell, Treasurer
 Joe Fiers, Trustee
 Shirley Brayton, Trustee

Ayes: 5 Nays: 0 Abstained: 0

The Chairman declared the motion carried, and Resolution 2026-17 Establish Poverty Guidelines for Exemption From Property Tax Contributions duly adopted on the 8th day of January 2026.

Michael Shoup
Michael Shoup, Supervisor

01/17/2026
Dated

Kimberly Tenney
Kimberly Tenney, Clerk

1-17-26
Dated