

Burleigh Township

RESOLUTION FOR POVERTY EXEMPTION 2026

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Township of Burleigh and

WHEREAS, the principal residence of persons, who the Supervisor/ Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for the exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, The Township of Burleigh, Iosco 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/assessor or Board of Review, accompanied by 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 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, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 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) 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.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the December 15, 2026 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 2026 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions

Size of Family Unit	2026 Poverty Guidelines
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 each additional person	\$ 5,500

And have assets of \$10,000 or less (see #3 page 1)

NOW, THEREFORE, BE IT HEREBY RESOLVED that the assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption. The Assessor and Board of Review are authorized to allow 100 percent (100%) of the poverty exemption when the claimant qualifies.

The foregoing resolution offered by Board member Jordan
 And supported by Board Member Birkenbach
 Upon roll call vote, the following voted:

"AYE" 5
 "NAY" 0

The Supervisor declared the resolution adopted

Clerk Stacy McClure
 Date 1-6-26

I Stacy McClure the duly elected and acting Clerk of Burleigh 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 _____ at which meeting a quorum was present, by a roll call vote of said members as herein before set forth; that said resolution was ordered to take immediate effect.

Resolution

RESOLUTION regarding Burleigh Township 2026 March Board of Review

WHEREAS, Public Act 194, 2003 allows the township board by resolution to select an alternative starting date in March when the board of review shall initially meet.

WHEREAS, MCL 211.30 provides an alternative starting date of Tuesday following the second Monday of March.

WHEREAS, the assessor's availability to assist the board of review on that day shall be the reason for selecting the Tuesday following the second Monday in march of 2026.

NOW, THEREFORE, BE IT RESOLVED that Burleigh Township Board approves moving the initial Board of Review meeting to the Tuesday following the second Monday of March for the year of 2026.

The foregoing Resolution was offered by Board Member Jordan
and supported by Board Member. Birkenback

A roll call vote on the above Resolution was taken and was as follows:

ADOPTED:

Ayes: 5

Nays: 0

CERTIFICATION

I, the undersigned Township Clerk of the Township of Burleigh hereby certify that the foregoing resolution is a true and complete copy of a resolution adopted at a regular meeting of the Township Board of the Township of Burleigh held on 1-6-26, the original of which is on file in my office, and that notice of such meeting was given, and the meeting was conducted, pursuant to and in compliance with the Act No. 267, Michigan Public Acts of 1976, as amended.