

**RESOLUTION #260105**

**GENOA CHARTER TOWNSHIP  
COUNTY OF LIVINGSTON, MICHIGAN**

**ESTABLISHING GUIDELINES FOR GRANTING OF POVERTY EXEMPTIONS  
FROM PROPERTY TAXES PURSUANT TO MCL 211.7u AND  
ESTABLISHING BEGINNING DATE FOR THE BOARD OF REVIEW**

At a regular meeting of the Board of Trustees of Genoa Charter Township, County of Livingston, State of Michigan, held on January 5, 2026 the following was moved, supported and adopted.

**RECITALS:**

WHEREAS, P.A. 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993, being section 211.7u of the Michigan Compiled Laws, requires the governing body of the assessing unit to determine and make available to the public the policy and guidelines for granting of poverty exemptions under MCL 211.7u;

NOW, THEREFORE BE IT RESOLVED that to be eligible for a poverty exemption pursuant to MCL 211.7u in the Township of Genoa, a person must be the owner and must occupy the property as a homestead, as defined, for which the exemption is requested; file copies of federal and state income tax returns for **ALL** persons residing in the homestead, including property tax credit forms and/or Statement of Benefits Paid from Michigan Department of Social Services or Social Security Administration; meet local (Genoa Charter Township) poverty income standards;

BE IT FURTHER RESOLVED that the applicant must have an annual household income less than the amounts shown in Attachment A;

BE IT FURTHER RESOLVED that the applicant's asset level, excluding the homestead, may not exceed \$15,000;

BE IT FURTHER RESOLVED that a poverty exemption may be granted for only one year at a time;

BE IT FURTHER RESOLVED that for the 2026 tax year the Genoa Charter Township Board of Review will begin its proceedings on Tuesday, March 3, 2026;

BE IT FURTHER RESOLVED that the board of review shall request identification of the applicant and/or proof of ownership of the homestead under consideration for poverty exemption

BE IT FURTHER RESOLVED that the board of review may request from the applicant any supporting documents which may be utilized in determining a poverty exemption request;

BE IT FURTHER RESOLVED that the completed poverty exemption application must be filed after January 1, but ten (10) days prior to the last day of the board of review in the year for which exemption is sought;

BE IT FURTHER RESOLVED that the board of review may administer an oath wherein the applicant testifies as to the accuracy of the information provided;

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect.

**ATTACHMENT A**

**POVERTY LEVEL GUIDELINES FOR TAX YEAR 2026**

FAMILY UNIT	HOUSEHOLD INCOME
Family of 1:	\$15,650
Family of 2:	\$21,150
Family of 3:	\$26,650
Family of 4:	\$32,150
Family of 5:	\$37,650
Family of 6:	\$43,150
Family of 7:	\$48,650
Family of 8:	\$54,150
For each additional person add:	\$5,500

Clerk's Certificate

The undersigned, being the duly qualified and acting Clerk of Genoa Charter Township, hereby certifies that (1) the foregoing is a true and complete copy of the resolution duly adopted by the Board of Genoa Township at a meeting at which a quorum was present and remained throughout, (2) the original thereof is on file in the records of the Genoa Charter Township, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the open meetings act (Act No. 267, Public Acts of Michigan 1976 as amended) and (4) minutes of such meeting were kept and will be or have been made available as required thereby.

  
\_\_\_\_\_  
Rick Soucy, Clerk  
Genoa Charter Township

January 5, 2026





2911 Dorr Road  
Brighton, MI 48116  
810.227.5225  
810.227.3420 fax  
genoa.org

The following enclosure states the guidelines and instructions for Poverty Exemptions as set forth by Genoa Charter Township. An application for "One Year Poverty Exemption" for your completion and execution is provided.

**PLEASE READ ALL INSTRUCTIONS CAREFULLY**

Even if you were granted an exemption for poverty in previous years you are still required to **answer all questions in their entirety and submit copies of all requested documentation along with your application**. You may use additional sheets for explanation when it is necessary. A submission that is incomplete or does not meet the standards required by Genoa Charter Township's Assessor may affect the determination by the Board of Review.

Please return your application and the required documentation to the Assessor's Office by the specified date. A personal appearance before the Board is **NOT** necessary to have your application considered. However, on short notice the Board of Review may request an applicant to appear.

Any resident needing assistance in preparing and filling out the Poverty application or has questions on the required documentation please contact the Assessor's Office.

All information accompanying and contained in this application shall be considered public record. By submitting this application and all supporting documentation you hereby waive all rights and expectations of confidentiality. All Board of Review proceedings and documentation are subject to the provisions of the Michigan Open Meetings Act.

**SUPERVISOR**

Kevin Spicher

**CLERK**

Rick Soucy

**TREASURER**

Robin L. Hunt

**TRUSTEES**

Bill Reiber

Candie Hovarter

Todd Walker

Jodie Valenti

**MANAGER**

Kelly VanMarter

Sincerely,  
Genoa Charter Township Assessor

**RESOLUTION #260105**  
**GENOA CHARTER TOWNSHIP**  
**COUNTY OF LIVINGSTON, MICHIGAN**

**ESTABLISHING GUIDELINES FOR GRANTING OF POVERTY EXEMPTIONS FROM  
PROPERTY TAXES PURSUANT TO MCL 211.7U**

POVERTY EXEMPTION, as defined by the Michigan Compiled Laws, is as follows:

**Section 211.7u:** (1) The homestead of persons who, in the judgment of the board of review, by reason of poverty, are unable to contribute toward the public charge is eligible for exemption in whole or in part from taxation under this act. This section does not apply to the property of a corporation.

Please be aware that as an applicant for Poverty Exemption you must also comply with the following section of the Michigan Compiled Laws:

**Section 211.118:** Perjury: Any person, who, under any of the proceedings required or permitted by this act shall willfully swear falsely, will be found guilty of perjury and subject to its penalties.

**Section 211.119:** Willful Neglect: Penalty-. a person who willfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act, is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than \$300 dollars, and is liable to a person injured to the full extent of the injury sustained.

The members of the Board of Review analyze all properly submitted applications for Hardship/Poverty Exemptions, according to amended P.A. 390 of 1994, section 211.7u of the Michigan Compiled Laws (MCL). Each taxpayer will be treated the same, and the items to be considered and the manner in which they will be analyzed are listed under the following guidelines.

**STATE LAW GUIDELINES:**

- 1.) The application for the exemption must be completed in its entirety on an annual basis.
- 2.) The property **must** be owned and occupied by the applicant. A principal residence exemption must be on file confirming the property is their principal residence.
- 3.) Per MCL 211.7u(2b) provide current Income Tax Returns, both Federal and State, (1, 2 or 3) for ALL PERSONS residing in the homestead. Documentation for all income sources including but not limited to credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.
- 4.) Applicant must provide a copy of their driver's license or state issued I.D (Front and Back)
- 5.) The applicant must meet federal poverty standards or the alternative guidelines as established by Genoa Charter Township Board.
- 6.) Meet asset level test as set by Genoa Charter Township Board Asset Guidelines.
- 7.) The Board of Review shall follow all guidelines.

and other liquid assets not listed above are limited to \$5,000.

Additional total assets may include, but are not limited to any of these either owned or leased:

A second home, vacant or excess land, rental property, extraordinary automobiles, recreational vehicles, including snowmobiles, boats, campers, travel trailers, motor homes, jet ski, motorcycles, off road vehicles, additional buildings other than residence, equipment, jewelry, antiques, artwork, livestock, performance animals, other personal property of value, and any food or housing received in lieu of wages. Total household non-liquid assets other than the principal residence cannot exceed a cash value of \$15,000.

1.) All applications need to be received at the Assessing Department ten (10) full business days prior to the Board of Review. All applications will be processed by the Assessing staff and presented on the taxpayer's behalf to the Board of Review. You may be contacted by a staff member to verify information or to do an interior and exterior field inspection of your property.

2.) It is the applicant's responsibility to complete all items on the application and give thorough explanations of information that are not self-explanatory. If the applicant's circumstances do not meet the guidelines, an explanation of the reasons must be submitted in writing or the application will be denied. Any additional information to be presented to the Board must be in writing and attached to the application.

3.) If your expenses (excluding property taxes) exceed your income, a written explanation will be required.

4.) A written affidavit is required for all household members over the age of 18 who are not cited as contributing to the household income. Attendance in college or any other schooling above high school is not considered a compelling reason for not contributing to necessary household expenses.

5.) Copies of the last three (3) months of all bank statements and credit card statements for all persons residing in household must be included with application; all statements shall be submitted in their entirety. Poverty exemptions are limited by \$5,000 in savings and other liquid assets and real estate holdings of the homestead (Principle Residence) only.

6.) As approved by the Township Board of Trustee's, Resolution #260105, to be eligible for the exemption, persons must meet the above asset guidelines, whereas total household non-liquid assets other than the principal residence cannot exceed a cash value of \$15,000. Savings and other liquid assets not listed above are limited to \$5,000.

## **INCOME GUIDELINES**

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels shall not be set lower than the annual federal poverty guidelines. The Genoa Charter Township Board established the following income guidelines in accordance with MCL 211.7u and shall be adhered to. In general, these guidelines shall assist the Board of Review in their decision making.

### **POVERTY STANDARD GUIDELINES AS ESTABLISHED BY GENOA CHARTER TOWNSHIP**

<b><u>FAMILY UNIT</u></b>	<b><u>HOUSEHOLD INCOME</u></b>
Family of 1:	\$15,650
Family of 2:	\$21,150
Family of 3:	\$26,650
Family of 4:	\$32,150
Family of 5:	\$37,650
Family of 6:	\$43,150
Family of 7:	\$48,650
Family of 8:	\$54,150
Additional Persons:	\$5,500

Annual applications and guidelines are available after the first meeting of the Township Board each year and shall be filed with the Genoa Charter Township Board of Review ten (10) days prior to the last day of the March, July or December Board of Review to the address listed below. It is recommended to file applications sooner if possible to avoid incomplete applications being submitted to the Board of Review. Applications may be submitted in person, by mail, or by e-mail to:

Board of Review  
c/o Genoa Charter Township Assessing Office  
2911 Dorr Rd  
Brighton MI 48116  
Phone: 810.227.5225  
Fax: 810.227.3420  
E-mail: [duffy@genoa.org](mailto:duffy@genoa.org), [laura@genoa.org](mailto:laura@genoa.org) or [jessica@genoa.org](mailto:jessica@genoa.org)

Decisions of the March Board of Review may be appealed in writing to the Michigan Tax Tribunal by July 31 of the current year. July or December Board of Review denials may be appealed to Michigan Tax Tribunal within 35 days of the denial. A copy of the Board of Review decision must be included with the filing.

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909  
Phone: 517.373.4400  
Fax: 517.373.4493  
E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## 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.

<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
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City		State
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

**PART 5: EMPLOYMENT INFORMATION** — List your current employment information.

Name of Employer			
Address of Employer		City	State
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
--------------	-----------	------

**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)

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number	Year(s) Exemption Previously Granted by Board of Review		
Homestead Property Address	City	State	ZIP Code
<b>PART 4: 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.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
<b>PART 5: CERTIFICATION</b>			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee	Date	
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
<b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_

---

Signature of Person Making Affidavit

---

Date

## Genoa Charter Township Application for MCL 211.7u Poverty Exemption: Additional Information

**Part 2: Real Estate Information**

Is any part of the property being leased or used for business purposes?  
 Yes \_\_\_\_\_ No \_\_\_\_\_

Do you own the property free and clear? Yes \_\_\_\_\_ No \_\_\_\_\_

Are property taxes included in monthly mortgage payment? Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_\_

Are property taxes current? Yes \_\_\_\_\_ No \_\_\_\_\_

If no, amount that is past due \$ \_\_\_\_\_

Tax Year(s) Past Due: \_\_\_\_\_

Season: Winter \_\_\_\_\_ Summer \_\_\_\_\_ Both \_\_\_\_\_

Have any improvements, changes, or additions been made to the property in the last two (2) years?  
 Yes \_\_\_\_\_ No \_\_\_\_\_

Improvement(s) made: \_\_\_\_\_

Cost: \_\_\_\_\_

<b>Part 3: Additional Employment Information</b>	
Name of Employer:	
Complete Address:	
Contact Person:	Employer Phone Number: