



## RESOLUTION #26-01: 2026 POVERTY GUIDELINES

At a regular meeting of the Township Board of the Charter Township of Highland, Oakland County, Michigan, held in the Township Hall on January 5, 2026 at 6:30 p.m.

Present: Rick Hamill, Tami Flowers, Jennifer Frederick, Beth Lewis, Grant Charlick, Brian Howe, and Joseph Salvia

Absent: None

The following resolution was offered by Ms. Frederick and seconded by Mr. Hamill

### **GUIDELINES AND INSTRUCTIONS FOR POVERTY EXEMPTION**

- If granted an exemption, it is for the *current year only*. The Poverty exemption is intended to be a temporary form of assistance. Per 211.7u(6), City did not adopt the "carry forward" option, petitioner must apply yearly.
- Per, MCL 211.7u(3), the application for consideration must be received by the Assessor's Office at least one week prior to the last session of the Board of Review. *Board of Review dates are posted annually and may also be found at [www.highlandtwp.net](http://www.highlandtwp.net)*. This application can be made by mail, if received one week prior to the last session of the Board of Review.
- The application must be filled out in its entirety, and all requested documentation must be attached. If an area does not apply to the applicant, "N/A" must be used. If the application is not complete or requested documentation is not included, the Board of Review will deny the exemption. All pages included with this application must be returned when the application is submitted for review.
- Per MCL 211.7u(7), a person who files a claim for Poverty exemption IS NOT prohibited from also appealing the assessment on the property to the Board of Review in the same year.

### **Required Documentation to be Attached to Poverty Exemption Application**

- Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence must be included with the application including any property tax credit returns. The tax returns may be from the current or preceding tax year. **If any person in the household is not required to file federal or state tax returns, the included affidavit, form 4988, must be completed by each person that does not file taxes.**
- The most recent statement for all bank accounts, investments, IRAs, CDs, 401ks, money market, annuities, etc. The statement submitted must be complete with no missing pages and submitted for all persons residing in the home.
- Proof of income/assets from the Social Security Administration, Veterans Administration, Medicare, Medicaid, Bridge Card, and any College/University scholarships for all persons residing in the home.
- The most recent mortgage statement of the primary residence under review, including any reverse mortgages.
- If primary residence being sought for exemption was purchased within the past two years of this application, homeowner's closing statements must be submitted with application.

### **Common Reasons for Denial of Poverty Exemption Application**

Below are common reasons (but not an exhaustive list) of why a claim for Poverty Exemption is denied:

- Failure to fill out all areas of the application, including "N/A" in areas not applicable to the applicant or signing the application.
- Failure to include State and Federal Income taxes or property tax credit returns for current or one preceding year for all persons residing in the home. ***Please note that the property tax credit returns are required to be filed with this application. Property tax credit returns (such as Michigan 1040CR) can still be filed with the State of Michigan even if the applicant does not file income taxes.***
- Failure to include complete banking/investment account and mortgage statements for all persons residing in the home. All pages must be submitted.

### **INCOME GUIDELINES FOR POVERTY EXEMPTION**

*This amount is published annually by the US Dept. of Health and Human Services*

The total household income shall not exceed 200% of the most current Federal Poverty Guidelines from the prior tax year set forth by the U.S. Department of Health and Human Services, to be updated annually.

#### **According to the US Census Bureau, "income" includes:**

- Money, wages, and salaries before any deductions
- Net receipts from non-farm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)
- Net receipts from farm self-employment. (The same provisions as above for self-employment.)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments.
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

### **ASSET LEVEL GUIDELINES FOR POVERTY EXEMPTION**

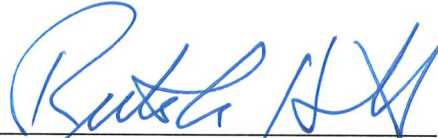
*The Asset Level does not include the primary residence for which exemption is sought. It does include, but is not limited to:*

- A second home, additional land not associated with the primary residence, or other buildings other than the primary residence being sought for exemption.
- Vehicles and other recreational vehicles such as motor homes, campers, ATVs, boats, and motorcycles.
- Jewelry, antiques, artwork, equipment, and other personal property of value.
- Bank accounts, stocks, bonds, and investments. This also includes the money received from the sale of stocks, bonds, investments, cars, and houses unless a person is in the specific business of selling such property.
- Withdrawals of bank accounts and borrowed money.
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- 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.
- The total interest income in all accounts (checking, savings, CDs, IRAs, 401Ks, money market, annuities, etc.)

**Maximum total allowed assets, including amounts in banking/investment accounts, may not exceed \$50,000 in Value. See above for what is considered an asset. One vehicle not exceeding \$20,000 is exempt from the \$50,000 maximum asset limit**

Ayes: Hamill, Flowers, Frederick, Charlick, Howe, Lewis, Salvia  
Nays: None  
Abstentions: None

**RESOLUTION DECLARED ADOPTED**



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Rick A. Hamill, Supervisor



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Tami Flowers, MiPMC Clerk

I, the undersigned, the duly qualified and elected Clerk of the Charter Township of Highland, Oakland County, Michigan, do hereby certify that the foregoing resolution was adopted by the Township Board of Trustees at a regular meeting held on the 5<sup>th</sup> day of January 2026.



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Tami Flowers, MiPMC Clerk