

RESOLUTION No. 01-12-26-01
VIENNA CHARTER TOWNSHIP
A RESOLUTION TO ESTABLISH THE PROPERTY TAX POVERTY EXEMPTION

At a regular meeting of the Township Board of the Charter Township of Vienna, Genesee County, Michigan, held on the 12th day of January, 2026, at 5:30 PM Local Time.

Present: _____

Absent: _____

After discussion, the following resolution was offered by ____ and seconded by _____;

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

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

WHEREAS, pursuant to PA 390 of 1994, the Township of Vienna, Genesee 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, an applicant 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. The applicant must also produce a valid driver's license or other form of identification showing place of residence.

2) The applicant must file form 5737, Application for MCL 211.7u Poverty Exemption and form 5739, Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty, with the board of review as provided by the Vienna Charter Township Assessor's Office. It must be received between January 1 of each year and the day prior to the last scheduled meeting day of the Board of Review for that year. **Note:** The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

3) Applicant must provide federal and state income tax returns for all persons residing in the homestead including any property tax credit returns. These income tax returns may be those filed in the current year or in the immediately preceding year. Any additional information regarding the poverty application must be in writing and attached to the petition form (**Note:** If an applicant is not required to file a federal or state income tax return then they must show proof of income and file the attached affidavit (Form 4988) for all persons residing in the residence who were not required to file federal or state tax returns for the current or preceding tax year.

4) The applicant must produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested to support the information provided on the Poverty Petition, if requested by the Assessor or Board of Review.

5) An applicant must meet the federal poverty guidelines for the total household income as 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, as attached. Income includes, but is not limited to: Money, wages, salaries before deductions, regular contributions from persons not living in the residence • Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions) • Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance,

supplemental security income (SSI) • Alimony, child support, military family allotments • Private and governmental retirement and disability pensions, regular insurance, annuity payments • College or university scholarships, grants, fellowships, assistantships • Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

6) Meet the asset level test, which is established to be: The claimant’s and household’s total assets, excluding the principal residence, do not exceed Ten Thousand dollars (\$10,000). Applicants must provide a list of all assets when applying for the poverty exemption. Assets include, but are not limited to:

- A second home, land, vehicles
 - Recreational vehicles such as campers, motor-homes, boats and ATV’s
 - Buildings other than the residence
 - Jewelry, antiques, artworks
 - Equipment, other personal property of value
 - Bank accounts (over a specified amount), stocks
 - Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
 - Withdrawals bank deposits and borrowed money
 - Gifts, loans, lump-sum inheritances, and one-time insurance payments
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- 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.

7) The Poverty Exemption applicant must provide additional relevant documentation if requested by the Assessor or Board of Review to fully investigate an application; and,

Whereas, A property owner may appeal the March Board of Review’s decision on a poverty exemption to the Michigan Tax Tribunal. This appeal must be made by June 30. A property owner may appeal the July Board of Review’s decision or December Board of Review’s decision to the Michigan Tax Tribunal within 35 days from the date of the decision. The assessor may also appeal a Board of Review’s decision on a poverty exemption to the Michigan Tax Tribunal; and

Whereas, the Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026 are:

Size of Family Unit	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

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. Exemptions may be granted as full exemption equal to a 100% reduction in taxable value.

ADOPTED:

Yeas: _____

Nays: _____

Joseph A. Rizk, Supervisor

Richard T. Johnson, Clerk

CERTIFICATION:

STATE OF MICHIGAN)

) SS

COUNTY OF GENESEE)

I, the undersigned, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Vienna Charter Township, Genesee County, Michigan, at a regular meeting duly called and held on the 12th day of January, 2026, the original of which is on file in my office.

Richard T. Johnson, Clerk