



10599 Twin Lake Rd. NE Mancelona MI 49659
Phone (231)587-8354 Fax (231)587-4066
www.bluelaketwpkalkaska.gov

Resolution #06092026-03

Approved Asset Test for Poverty Tax Exemption 2026, which replaced 07062022_01.

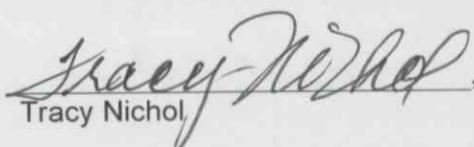
1. Things of value that a person can own and are exempt from consideration in determining eligibility for a poverty exemption.
 - a. Applicant's principle residence
 - b. One motor vehicle per working adult
 - c. Essential household goods
 - d. Personal assets of any nature with a total value up to \$15,960.
2. Things of value that the Board of Review can consider in determining what percent exemption to grant:
 - a. Real estate other than the principle residence
 - b. Personal property
 - c. Motor vehicles in excess of one per working adult
 - d. Recreational vehicles and equipment
 - e. Certificate of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, and retirement funds, etc.
3. The Board of Review shall consider the value of the assets, or indebtedness otherwise owned by the applicant. Assets (except those exempt from consideration as listed above), shall not exceed \$15,960.

NOW, THEREFORE BE IT HEREBY RESOLVED, that the Board of Review shall follow the above stated policy and guidelines in granting or denying an exemption for the 2026 tax year.

The foregoing resolution was offered by Board Member Nichol and supported by Board Member Brozovich

Upon Roll Call Vote, the following voted:
"Aye" Nichol, Brozovich, Fletemier, and Shoemaker
"Nay" None
"Abstained" None
"Absent" Almose

The Supervisor Fletemier Declared the Resolution Adopted on the 9th day of June 2026.

 , Clerk
Tracy Nichol



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Resolution 06092026-02

Poverty Exemption Income Guidelines

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the supervisor and 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 the General Property Tax Act; and

WHEREAS, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Blue Lake Township, Kalkaska County, adopts the following guidelines for the supervisor and 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. To be eligible for exemption under this section, a person must do all of the following on an annual basis.

- 1) Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
- 2) File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, 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. 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, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- 3) Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.

4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.

5) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Health and Human Services OR the current poverty income guidelines adopted by the township board (see attached annual poverty exemption guidelines).

6) Meet additional eligibility requirements as determined by the township board, including: \$15,960 maximum;

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption. The foregoing resolution offered by Board Member Nichol and supported by Board Member Fletemier. Upon roll call vote, the following voted

"Aye:" Shoemaker, Brozovich, Fletemier, and Nichol

"Nay:" n/a

"Abstain:" n/a

"Absent:" Almose

The Supervisor declared the resolution adopted.

I, Tracy Nichol, the duly elected and acting Clerk of Blue Lake Township, hereby certify that the foregoing resolution was adopted by the township board of said township at a special meeting of said board held on June 9, 2026 , at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.



Tracy Nichol Clerk

2026 US Department of Health and Human Services Poverty Guidelines

2026 Poverty Guidelines from HHS	48 Contiguous States and D.C.	SCSEP Participants	Commodity Supplemental Food Program	Senior Project Fresh	FGP/SCP Volunteers	Family Size	
						100 Percent Poverty	125 Percent Poverty
1	\$15,960.00	\$19,950.00	\$23,475.00	\$29,526.00	\$31,920.00	\$19,950.00	\$18,360.00
2	\$21,640.00	\$27,050.00	\$31,725.00	\$40,034.00	\$43,280.00	\$27,050.00	\$24,890.00
3	\$27,320.00	\$34,150.00	\$39,975.00	\$50,542.00	\$54,640.00	\$34,150.00	\$31,420.00
4	\$33,000.00	\$41,250.00	\$48,225.00	\$61,050.00	\$66,000.00	\$41,250.00	\$37,950.00
5	\$38,680.00	\$48,350.00	\$56,475.00	\$71,558.00	\$77,360.00	\$48,350.00	\$44,480.00
6	\$44,360.00	\$55,450.00	\$64,725.00	\$82,066.00	\$88,720.00	\$55,450.00	\$51,010.00
7	\$50,040.00	\$62,550.00	\$72,975.00	\$92,574.00	\$100,080.00	\$62,550.00	\$57,540.00
8	\$55,720.00	\$69,650.00	\$81,225.00	\$103,082.00	\$111,440.00	\$69,650.00	\$64,070.00
Each Additional Family Member	\$5,680	\$7,100	\$8,520	\$10,508	\$11,360	\$6,880	\$6,330

HHS website: <https://aspe.hhs.gov/poverty-guidelines>