

Township of Whitehall  
Resolution 26-02  
**POVERTY GUIDELINES RESOLUTION**

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the Whitehall Township Board; and

**WHEREAS**, the principal residence of a person who, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under Public Act 253, 2020 (MCL 211.7u); as amended.

**WHEREAS**, pursuant to PA 253 of 2020, Whitehall Township, Muskegon 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 people 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. The applicant must own and occupy the property as their principal residence.
2. The applicant must file a completed Application and Affirmation for MCL 211.7u Poverty Exemption Form 5737 (Rev. 10-25). This must include federal and state income tax returns for all persons residing in the residence, or Poverty Exemption Affidavits Form 4988 for those not required to file.
3. A valid driver's license or other identification must be produced if requested.
4. If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services

Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,105
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

6. The application for an exemption shall be filed after January 1 and no later than the day before the last day of board of review
7. Meet asset levels of the following:
  - a. Liquid assets may not exceed \$3,000
  - b. Transportation- 1 per income provider
  - c. Total combined assets cannot exceed \$10,000 excluding the primary residence for which the exemption is requested.
8. Any additional eligibility requirements as determined by the Whitehall Township board

**NOW THEREFORE, LET IT BE RESOLVED**

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 David Holly and supported by Board Member Rhonda Boyd at a Regular Meeting of the Whitehall Township board held

Roll Call Vote:

Dennis Kroll aye

Rhonda Boyd aye

Ilene Nichols aye

Dave Holly aye

Chuck Schmitigal aye

The Supervisor declared the Resolution adopted.

I, Ilene Nichols, Clerk of Whitehall Township, hereby certify that the Whitehall Township Board adopted the foregoing resolution at the regular meeting of the township board held on January 26, 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.

Ilene R. Nichols  
Ilene R. Nichols  
Whitehall Township Clerk

## **Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026**

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** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$26,650 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$26,650. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2026 assessments:

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
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

Note: MCL 211.7u requires that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash to pay property taxes.

The asset test should establish a maximum amount and any assets exceeding that amount is considered available. Please refer to STC Bulletin 17 of 2025 for additional information.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.