

GAINES CHARTER TOWNSHIP RESOLUTION No. 2025-07 A

Resolution Adopting Guidelines for Poverty Exemptions to be implemented by the Board of Review

At a regular meeting of the Board of Trustees of Gaines Charter Township, held in the Township Hall in said Township, 8555 Kalamazoo Avenue, SE, Caledonia, MI 49316, on December 08, 2025, there were:

PRESENT: Brew, Lemke, Fryling, Haagsma, Vander Stel, Terpstra

ABSENT: DeWard

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

Whereas, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.u) as amended by PA 620 of 2002; and

Whereas, pursuant to PA390 of 1994 (MCL 211.u) as amended by PA 620 of 2002, The Charter Township of Gaines, Kent 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, a person shall do all of 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.
- 2) File a claim with the Assessor or Board of Review, accompanied by federal and state income tax returns for all person residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year. Pursuant to PA135 of 2012 an affidavit (Treasury Form 4988) shall 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 does not include the owner of the property who is filing for the exemption).
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to real estate other than principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bond, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.

- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.
- 8) The Charter Township of Gaines, Kent County adopts the following income eligibility guidelines. The annual allowable income includes income from all persons residing in the principal residence.

Size of Family Unit	Federal Guidelines	Gaines Twp Guidelines
1	\$15,060	\$17,215
2	\$21,150	\$23,265
3	\$26,650	\$29,315
4	\$32,150	\$35,365
5	\$37,650	\$41,415
6	\$43,150	\$47,465
7	\$48,650	\$53,515
8	\$54,150	\$59,565
For each additional person	\$5,500	\$6,050
		10% Over Federal Guidelines

Income eligibility guidelines are calculated using the current federal poverty guidelines, plus 10%.

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

The following resolution was offered by VanderSteland seconded by Haagsma.

Upon roll call vote, the following voted:

"Aye": VanderStel, Haagsma, Lemke, DeWard, Brew, Terpstra

"Nay": None

Absent: Fryling

Abstain: None

I hereby certify that the foregoing Resolution was amended and adopted by The Charter Township of Gaines, Kent County, at a regular meeting held on the 10th day of August 2026.



Michael Alex Brew
Clerk, Gaines Charter Township