

RESOLUTION
No. 2026-2
of the
GENERAL LAW TOWNSHIP OF CHAPIN

A RESOLUTION TO ESTABLISH PROPERTY TAX POVERTY EXEMPTION & ASSET TEST

At a regular meeting of the Township Board of the Township of Chapin, Saginaw County, Michigan, held on the 9 day of February, 2026 at 8:20 AM/PM Local Time.

Present: B. Radabaugh, L. Schultz, R. Maynard, F. Gross,
J. Clark

Absent: None

The following resolution was offered by Jennifer Clark and supported by
Brenda Radabaugh

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

WHEREAS, the principle 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 in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Chapin, Saginaw 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 the following on an annual basis, after January 1 but before the last day of the board of review:

- 1) Be an owner of 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 Form 5737 – *Application and Affirmation for MCL211.7u Poverty Exemption* with the local assessing unit.
- 2) File a claim with the Board of Review on Form 5737, 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. If federal and state income tax returns are not required for a person residing in the principal residence in the tax year in which the exemption is claimed or in the immediately preceding year, Form 4988 – *Poverty Exemption Affidavit* may be accepted in place of the federal and state income tax return.

ASSET TEST: If the applicant passes the income test, the board of review shall also consider the household assets in determining eligibility for exemption. Household assets are an indication of funds available for payment of taxes either directly, through liquidation, or as equity to secure funds. Assets may include but are not limited to: cash, checking and savings accounts, pensions, stocks, automobiles, recreational vehicles, and any other potential source of equity or income.

- 3) File a claim reporting that the combined assets of all persons do not exceed \$35,000.00. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles, and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, 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 property for which as exemption is requested.
- 6) Meet prior years federal poverty income guidelines determined annually by the United States Department of Health and Human Services as defined below.

2026 POVERTY GUIDELINES	
Persons in family/household	Poverty guideline
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 families/households with more than 8 people, add \$5,500 for each additional person.	

- 7) The application for an exemption (Form 5737) shall be filed after January 1, but at least one day prior to the last day of 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.

