



**RESOLUTION NO 26-5
SPARTA TOWNSHIP BOARD
KENT COUNTY, MICHIGAN
2026 RESOLUTION TO AMEND RESOLUTION 21-6
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 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 Sparta Township, Kent County, adopts the following guidelines for 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 the following on an annual basis as allowed under MCL 211.7u(6) and (8).)

- 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 license or other form of identification if requested by the 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 board of review.



5) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.

6) Meet additional eligibility requirements as determined by the township board, including a maximum value of all assets allowable to be eligible for the poverty exemption that cannot exceed 25% of the income level stated in Section 5. The asset limitation excludes one vehicle, household furnishings, and the value of the principal residence except parcels greater than 1 acre with available land divisions.

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 Goodfellow and supported by Board Member Bradford.

Upon roll call vote, the following voted:

"Aye:" Steffens, A Johnson, Goodfellow, Bradford, Savage, Bergman

"Nay:" None

Absent: B. Johnson

The Supervisor declared the resolution adopted.

Marcy Savage
Clerk

I, Marcy Savage, the duly elected and acting Clerk of Sparta Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on July 29, 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.

Marcy Savage
Clerk

Date July 29, 2026