



**CHARTER TOWNSHIP OF TEXAS
KALAMAZOO COUNTY, MICHIGAN
Resolution # 26-01**

**RESOLUTION TO ADOPT POVERTY EXEMPTION, INCOME GUIDELINES,
AND ASSET LEVEL TEST POLICY**

January 12, 2026

WHEREAS, the adoption of guidelines for poverty exemptions and the Asset Level Test is within the purview of the Township Board; and

WHEREAS, 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 in part from taxation pursuant to **MCL 211.7u**; and

WHEREAS, in accordance with **MCL 211.7u**, the Charter Township of Texas, Kalamazoo County, hereby adopts the following guidelines for use by the Board of Review in implementing poverty exemptions. These guidelines shall include, but are not 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.

Eligibility Requirements

To qualify for a poverty exemption, an applicant shall:

1. Be the owner and occupant of the homestead property for which the exemption is requested.
 2. File a claim with the Supervisor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
 3. Produce a valid driver's license or other acceptable form of identification, if requested.
 4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
 5. Meet the federal poverty income standards as determined annually by the United States Office of Management and Budget.
 6. File the application for exemption after January 1 and prior to the day before the last day of the Board of Review.
 7. Meet any additional eligibility requirements established under the Township's **Poverty Asset Level Test Guidelines**.
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NOW, THEREFORE, BE IT RESOLVED

That the Board of Review shall adhere to the above-stated policy and federal guidelines when granting or denying exemptions under **MCL 211.7u**.

The following qualifying income levels are hereby adopted and shall be applied as the Township's official poverty exemption guidelines:

Income Level	Township Policy Application	Exemption Granted
Up to +50% above Federal Poverty Threshold	Township Policy	100% Exemption
Up to +75% above Federal Poverty Threshold	Township Policy	50% Exemption
Up to +100% above Federal Poverty Threshold	Township Policy	25% Exemption

Poverty Exemption Income Threshold for 2026 Tax Year

Number of Persons Residing in Homestead	2026 Federal Poverty Threshold	Qualifying Income Level +50% above Federal Threshold per Township Policy 100% Exemption	Qualifying Income Level up to +75% above Federal Threshold per Township Policy 50% Exemption	Qualifying Income Level up to +100% above Federal Threshold per Township Policy 25% Exemption
1 person	\$15,650	\$23,475	\$27,388	\$31,300
2 persons	\$21,150	\$31,725	\$37,013	\$42,300
3 persons	\$26,650	\$39,975	\$46,638	\$53,300
4 persons	\$32,150	\$48,225	\$56,263	\$64,300
5 persons	\$37,650	\$56,475	\$65,888	\$75,300
6 persons	\$43,150	\$64,725	\$75,513	\$86,300
7 persons	\$48,650	\$72,975	\$85,138	\$97,300
8 persons	\$54,150	\$81,225	\$94,763	\$108,300
For each additional person add:	\$5,500	\$8,250	\$9,625	\$11,000

Poverty Asset Level Test Guidelines

In addition to meeting the Township's income guidelines, the total value of assets owned by the applicant shall not exceed the corresponding income level under the Township's Poverty Policy for the number of persons in the household. The asset level does **not** include the primary residence for which the exemption is being sought.

Assets include, but are not limited to:

- A second home, additional land not associated with the primary residence, or any buildings other than the primary residence.
- Vehicles and recreational vehicles such as motorhomes, campers, ATVs, boats, and motorcycles.



- Jewelry, antiques, artwork, equipment, and other personal property of value.
- Bank accounts, stocks, bonds, and investments, including proceeds from their sale, unless the applicant is engaged in the business of selling such property.
- Withdrawals from bank accounts and borrowed funds.
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefit programs such as Medicare, Medicaid, food stamps, and school lunches.
- Total interest income from all accounts (checking, savings, CDs, IRAs, 401(k)s, money markets, annuities, etc.).
- Ownership interests in any real estate other than the primary residence for which the exemption is sought.

Assets excluded from consideration include:

- One vehicle per licensed driver in the household.
- A reasonable amount of land necessary to support the home site, up to the minimum size required for a buildable parcel.

If the applicant qualifies under these poverty exemption guidelines, the Board of Review may approve a **100%, 50%, or 25%** reduction in taxable value. No other percentage shall be granted.

The Board of Review shall not deviate from these adopted guidelines.

The foregoing Resolution was offered by Board Member _____ and supported by _____

Upon Roll call vote, the following voted "Aye":

The following voted "Nay": None

The following abstained: None

Absent:

The Supervisor declared the Resolution adopted.



7227 West Q Avenue
Kalamazoo, MI 49009
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CLERKS CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Charter Township of Texas Board, held on January 12 , 2026, at which meeting a quorum of members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

Emily Beutel, Clerk
Charter Township of Texas