

TOMPKINS TOWNSHIP RESOLUTION FOR POVERTY EXEMPTION 2026
December 4, 2025

WHEREAS, the adoption of guidelines for poverty exemption is required of the Township Board; and
WHEREAS, the principal residence of people, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for the 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 Tompkins, Jackson County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific amount 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) Be an owner of and occupy as a principal residence, the property for which an exemption is requested.
- 2) File the required Michigan Department of Treasury Poverty Exemption Application form with the assessor or Board of Review, 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.
- 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 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) Provide the additional following information before the board of Review will act on a poverty exemption application:
 1. The past 12 months of all bank account statements
 2. Proof of monthly/ yearly income
 3. Two months of electric bills
 4. Two months of heating bills
 5. Two month phone bills
 6. Two months of cable bills
 7. Two months internet bills
 8. Documentation of food stamps / Bridge card payments and/or any other State/Federal provided assistance
- 6) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is filed, if requested.
- 7) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by Tompkins Township providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 8) The application for an exemption shall be filed after January 1, and a minimum of one day prior to the last day of March, July or December 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.

The following are the 2026 Federal Poverty Income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

2026 Tompkins Township Income Guidelines	
# in Household	Federal and Tompkins Guidelines
1	\$ 15,650
2	\$ 21,150
3	\$ 26,650
4	\$ 32,150
5	\$ 37,650
6	\$ 43,150
7	\$ 48,650
8	\$ 54,150
Add \$5500 for each person over limit	
Incomes include, but are not limited to income from employment, Social Security, Veterans Benefits, Workers' compensation, Unemployment benefits, income from renters, or borders, Farm Income, alimony or child support ETC	
2026 Tompkins Township Asset Test	
# in Household	Total Value of Assets (adopted by Tompkins Township for 2026)
1	\$ 19,005
2	\$ 25,270
3	\$ 31,670
4	\$ 38,105
5	\$ 44,350
6	\$ 50,670
7	\$ 57,005
8	\$ 63,335
Assets include, but are not limited to stocks, bonds, vehicles, (one primary allowed), boats, campers, farm equipment, motorcycles, trailers, real estate other than primary home, IRAs, uncashed checks, money held by a third party, gaming/ lottery winnings.	

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT the Assessor and Board of Review shall follow the above stated policy, State and federal guidelines on approving or denying an exemption.

The forgoing resolution offered by Township Board Member Tuttle, and seconded by Township Board Member Baldwin.

Upon roll call vote, the following voted:

"Yes": all yes

"No": none

The Township Supervisor declares the resolution passed.

Melanie J. Curran, Tompkins Township Clerk 12-04-2025