

Sumner Township

Gratiot County, Michigan

www.sumnertownship.com

Supervisor
Ronald Hunt, Jr.
1128 N. Ferris Rd
Sumner, MI 48889

Clerk
Carlene McGill
8644 W. Polk Rd
Sumner, MI 48889

Treasurer
Angela Martin
10756 St. Charles Rd
Sumner, MI 48889

Trustees
Aaron VanHorn Jr.
Scott Beagle

2026 Township Board Poverty Exemption Income Guidelines and Asset Test

WHEREAS the homestead of people 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 the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Sumner Township, Gratiot County, adopts the following guidelines for the Supervisor and 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:

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the Board of Review, after January 1st, but before the day prior to the last day of the Board of Review on a form provided by the local assessing unit and accompanied by federal and state income tax returns for all people 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 drivers' license or other form of identification if requested by the Supervisor or 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 supervisor or board of review.
- 5) Meet the 2026 federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget which shall include but not be limited to money, wages, and salaries before any deductions. Net receipts from non-farm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.) Net receipts from farm self employment. (With the same provisions as above for self-employment.) Regular payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payments, and public assistance. Alimony, child support, and military family allotments. Private pensions, government pensions, and regular insurance or annuity payments. College or university scholarships, grants, fellowships, and assistantships. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

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Size of Family Unit	Poverty Guidelines
1.....	\$15,060
2.....	\$20,440
3.....	\$25,820
4.....	\$31,200
5.....	\$36,580
6.....	\$41,960
7.....	\$47,340
8.....	\$52,720

For each additional Person..... \$5,380

6) Meet additional eligibility requirements as determined by the township board, including: The applicant's eligible assets with a value of not more than \$30,000.00, and shall include but not be limited to, a second home, land, vehicles, recreational vehicles (campers, motor homes, boats, ATVs, etc) buildings other than the residence, equity in the residence above a specified amount, jewelry, antiques, artwork, equipment, other personal property of value, bank accounts, stocks, money received from the sale of property such as stocks, bonds, a house, or a car unless a person is in the business of selling such property, withdrawals of bank deposits and borrowed money, tax refunds, gifts, loans, lump-sum inheritances, 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 benefits programs such as Medicare, Medicaid, food stamps, bridge cards, school lunches.

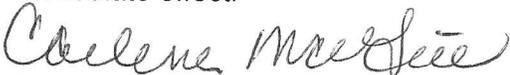
7) Partial Poverty Exemption: Starting in 1995, PA390 of 1994 authorizes partial poverty exemptions. A partial poverty exemption is an exemption of only a part of the taxable value of the property rather than the entire taxable value. (See PA390—1994 for complete instructions)

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 #4127 offered by Supervisor Hunt supported by Treasurer Martin. Upon the roll call vote, the following voted "Aye Supervisor Hunt yes, Clerk McGill yes, Treasurer Martin yes, Trustee VanHorn Jr. yes, Trustee Beagle yes.

The following voted "Nay". None The Supervisor declared the resolution adopted. A copy of the 2026 Sumner Township Poverty Exemption Income Guidelines and Asset Test is filed in the Clerk's office and with the Sumner Township Assessor John Hardman.

I, the undersigned, Carlene McGill the duly qualified and elected Clerk of Sumner Township, Gratiot County, Michigan, DO HEREBY CERTIFY that the foregoing resolution was adopted by the township board of said township at a regular meeting of said board held on January 20, 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.



Carlene McGill, Sumner Township Clerk