

EXCERPTS OF MINUTES

At a regular meeting of the Township Board of Holland Charter Township, Ottawa County, Michigan, held at the Township offices at 353 N. 120th Avenue, Holland, Michigan, on Thursday, December 18, 2025, at 7:00 p.m., local time, with a quorum present, in an Open Meeting:

Present: _____

Absent: _____

After certain other matters of business were concluded, the Supervisor stated that the next order of business was the consideration of adoption of the following Resolution regarding the adoption of guidelines for poverty exemptions to be followed by the Assessor and Board of Review.

After discussion, the following Resolution was offered by Trustee _____ and supported by Trustee _____

"RESOLUTION

Pertaining to the adoption of poverty exemption guidelines to be followed by the Assessor and Board of Review:

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Township; and

WHEREAS, the homestead of persons who, in the judgement 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 property taxation under PA 390, 1994 (MCL211.7u); and

WHEREAS, The guidelines include, but are not limited to, the specific income and asset levels of claimant and all persons residing in the household, including any property credit returns, filed in the current or immediately preceding year; and

WHEREAS, changes to those guidelines may be made by the Township Board; and

WHEREAS, the U.S. Department of Health and Human Services requires local governing bodies to adopt these guidelines annually.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees for Holland Charter Township as follows:

That in 2025 and future years the Assessor and Board of Review shall follow the attached [Poverty Exemption Application] stated guidelines and Federal guidelines in granting or denying an exemption. For future years the Assessor will meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services.

1.

YES: _____

NO: _____

RESOLUTION DECLARED ADOPTED.

Dated this 7th day of February, 2023.

Michael Dalman
Township Clerk
Holland Charter Township

CERTIFICATION

I, the undersigned, the duly qualified and acting Township Clerk of Holland Charter Township, Ottawa County, Michigan, do hereby certify that the foregoing is a true and complete copy of the Resolution adopted by the Township Board of Holland Charter Township at a regular meeting of the Township Board held on December 7, 2023. I do further certify that public notice of said meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the Minutes of said meeting were kept and will be or have been available as required by said Act, and that a quorum was present with action of such Resolution taken in an Open Session in accordance with the Open Meetings Act of the State of Michigan.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this ____ day of December, 2023.

Michael Dalman
Township Clerk
Holland Charter Township

2026 HCT Hardship Exemption

THIS APPLICATION SHOULD BE RETURNED TO:

Holland Charter Township, 353 North 120th Ave, Holland, MI 49424

2026 Holland Charter Township

To be considered for a hardship exemption, **the following steps must be followed:**

1. The Petitioner must complete this application in full, including signatures on the last page.
Return the application and required income documents to the Assessing Department.
2. Per Holland Charter Township Resolution, **you must attach signed copies of the following for all persons living in the household:**
 - ___ 2025 FEDERAL INCOME TAX RETURN (1040) **OR**
 - ___ 2025 W 2's & 1099's. **OR**
 - ___ 2025 MICHIGAN INCOME TAX RETURN (MI-1040) **OR**
 - ___ 2025 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)
 - ___ 2025 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)
 - ___ YEAR END STATEMENTS FOR ASSET INFORMATION (*See page 3 for additional info*)
 - ___ IF YOU'RE CLAIMING NO INCOME, YOU MUST SUBMIT A DETAILED &
NOTARIZED LETTER EXPLAINING HOW EXPENSES ARE BEING MET.
 - ___ IF BILLS ARE PAID BY FRIEND/FAMILY MEMBER OR YOU RECEIVED MONEY FROM A
FRIEND OR FAMILY MEMBER, YOU MUST PROVIDE A SIGNED AND NOTARIZED LETTER
FROM THAT PERSON(S) STATING HOW MUCH FINANCIAL SUPPORT THEY GIVE
3. Any form of government ID with address and picture of the homeowner and all residents over the age of 18.
4. Be able to produce a deed, land contract, or other evidence of ownership of the property for which the exemption is being requested, **if not in Assessor's records**;
5. Meet the federal poverty income guidelines for the household (see page 2), which are updated annually in the federal register by the United States Department of Health and Human Services; and
6. Meet the claimant and total household **asset levels** set by the Holland Charter Township Board.

If your application does not include copies of the above documents, it will be considered incomplete and therefore ineligible for a Hardship Exemption.

Hardship Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The principal residence of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

Please be aware that as an applicant for Hardship Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If received timely, your application will be presented at the next scheduled Board of Review. The Board of Review schedule for 2026 is as follows:

March: Begins on Monday, March 9, 2026
July: Tuesday, July 21, 2026
December: Tuesday, December 15, 2026

If you have any questions, feel free to contact the Assessing Department at 616-395-0236

INCOME & ASSET GUIDELINES FOR HARDSHIP EXEMPTIONS

The applicant **shall not** be eligible for consideration if their total household income exceeds the Federal Poverty Guidelines or their assets exceed \$15,000.

Family Unit:	Federal Poverty Guidelines For 2025:
Family unit of 1 member	\$15,650
Family unit of 2 members	\$21,150
Family unit of 3 members	\$26,650
Family unit of 4 members	\$32,150
Family unit of 5 members	\$37,650
Family unit of 6 members	\$43,150
Family unit of 7 members	\$48,650
Family unit of 8 members	\$54,150
Each family member greater than 8 years of age	\$5,500

When determining any poverty exemption, all assets of the family unit, as well as all available sources of income or funds shall be considered.

Asset Eligibility

Applicants can have **no more than \$15,000 in assets** to be eligible. Assets do not include the homestead or one (1) automobile. Assets do include: stocks, bonds, mutual funds, insurance policies, coin collections, boats, ORVs, motorcycles, recreational vehicles, second homes or sellable property, retirement accounts, jewelry, etc.

GUIDELINES BY WHICH HARDSHIP EXEMPTIONS ARE DETERMINED

1. Completed application form and all required documents and attachments **MUST** be filed with the Township Assessor's Office no later than:

March 9, 2026 for action by the March Board of Review; or

July 17, 2026 for action by the July Board of Review; or

December 11, 2026 for action by the December Board of Review.

Sign the form when you return it to the Township Assessor's Office

NOTE: The filing of a claim constitutes an appearance before the Board of Review. Also, the dates for filing will be updated annually in accordance with the State of Michigan Property Tax Calendar.

2. The Board of Review determines if Income Standards have been met.
3. The Board of Review determines if Asset limits have been met.
 - a. Cash assets of the total household may not exceed an amount equal to one month's gross household income. Cash assets are defined as cash, money held in checking or savings accounts, money markets and other financial institution accounts, and/or instruments or securities which can be readily converted to cash.
 - b. Non-cash assets of the total household may not exceed \$10,000. Non-cash assets are defined as those which are not considered to be cash assets, as defined above. The following assets are excluded from this limit:
 1. Applicant's principal residence
 2. Applicant's household personal property
 3. Assets not accessible by the applicant, co-owner or any member of the applicant's household.

4. All applicants, if approved by the Board of Review, shall have their current year taxable value reduced by 50%. ***This does not include any special assessments that are assessed to the property (Light Fee, County Drains, etc).***
 5. The Board of Review will consider all revenue and non-revenue producing assets of the owner and all members of the household. Any attempt to hide and/or shift assets to another person, business or corporation shall be grounds for denial.
4. Applications must be filed **every year**. If granted, **the exemption is for the current year only**.
 5. All applications will be reviewed by the Board of Review. The Board may ask applicants, or their authorized agents, to be physically present to answer questions. Teleconferencing for the purpose of asking questions of the applicant is allowable if the applicant is not able to attend.
 6. Applicants, or their authorized agents, may have to answer questions regarding such subject as financial affairs, health and/or the status of people living in the principal residence at a meeting that is open to the public.
 7. All applications will be evaluated based on data and statements given to the Board by the applicant. The Board can also use information gathered from any other source.
 8. The Board of Review shall follow the policy and guidelines established herein when granting or denying an exemption.
 9. Applicants may be subject to investigation of their entire financial and property records by the Township. This would be done to verify information given or statements made to the Board of Review or assessor regarding the poverty tax claim.
 10. Household income limits are adjusted each year to comply with the Federal Poverty Guidelines.
 11. Applicants will be sent a written notice of the Board of Review's final decision. An applicant may appeal the Board of Review's decision to the Michigan Tax Tribunal. An assessor may also appeal the Board of Review's decision. Appeals must be filed with the Michigan Tax Tribunal by the following dates:

July 31st for a decision made by the March Board of Review **or**
35 days from the decision of the July or December Board of Review

Application and Affirmation for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name			Daytime Phone Number		
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents		
Property Address of Principal Residence		City	State	ZIP Code	

PART 2: REAL ESTATE INFORMATION

List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Identification Number		Name of Mortgage Company	
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence	

Property Description

PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- ☐ I own the property in which the exemption is being claimed.
- ☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

PART 4: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property		
1	Property Address	City	State	ZIP Code	
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid	
2	Property Address	City	State	ZIP Code	
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid	

Continue on Page 2

PART 5: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 6: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 8: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 9: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 10: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 11: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 12: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. 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.

PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

PART 15: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
Email: taxtrib@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	
		Date	
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

