

**Port Huron Charter Township
3800 Lapeer Road
Port Huron, Michigan 48060**

RESOLUTION NO. 2026.01.19.A

**RESOLUTION TO ADOPT POVERTY EXEMPTION GUIDELINES
2026 POVERTY INCOME LEVELS AND MAXIMUM ASSET STANDARDS**

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Port Huron Charter Township Board of Trustees; and

WHEREAS, the principal residence of persons, whom the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for 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, Port Huron Charter Township, St. Clair County adopts the following guidelines and policy for the 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 as indicated below.

POLICY:

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 a claim with the Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence as appropriate, including any property tax credit returns filed in the immediately preceding year or in the current year, or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
3. File a claim reporting that the combined assets of all persons do not exceed the current Maximum Asset Standards as listed. 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. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.

6. Meet the federal poverty income guidelines as defined and determined annually as indicated below

7. File the application for an exemption after January 1, but one day prior to the date of the 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.

POVERTY GUIDELINES / MAXIMUM ASSET STANDARDS:

The following are the 2026 income guidelines for determining eligibility as set forth by adoption of this resolution by the Charter Township of Port Huron Board of Trustees. Limits are updated annually. The annual allowable income includes income for all persons residing in the principal residence.

2026 Poverty Guidelines	
Persons in family/household	Income Guideline
1	\$15,960
2	\$21,640
3	\$27,320
4	\$33,000
5	\$38,680
6	\$44,360
7	\$50,040
8	\$55,720
For each additional person over 8, add \$5,680	

The following are the 2026 Maximum Asset Standards as set forth by adoption of this resolution by the Charter Township of Port Huron Board of Trustees

2026 Maximum Asset Standards	
Persons in family/household	Income Guideline
1	\$36,100
2	\$41,600
3	\$47,000
4	\$52,500
5	\$57,900
6	\$63,400
7	\$68,900
8 or more persons	\$74,300

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Review shall follow the above stated policy, and that the income guidelines and maximum asset standards set forth herein shall be used in granting or denying an exemption.

Resolution brought forth by Dudas and supported by Fulk

Roll Call Vote: **Ayes:** **Dudas, Fulk, Reno, Pringle, Shonka, Davis, Lewandowski**
Nays: **None**
Absent: **None**

Resolution declared adopted this 19TH day of January, 2026

I hereby certify that the attached is a true and complete copy of a resolution adopted by the Board of Trustees of the Charter Township of Port Huron, County of St. Clair, State of Michigan, at a regular meeting held on the 19th day of January, 2026, and that public notice of said meeting was given pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, and that minutes of said meeting were kept and will be or have been made available as required by said act.

Benita E. Davis, Township Clerk