

EXHIBIT A

Keene Township Poverty Exemption Guidelines and Instructions for 2026

***** It is recommended that you read the guidelines and instructions before you fill out the application.
In some instances, you may not qualify. *****

A property owner may apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

To be considered for a poverty exemption, you must meet the following criteria:

1. The applicant must own and occupy the property and have a valid Principal Residence Exemption filed with the Assessor's Office.
2. File a Poverty Exemption Application as well as required supporting documentation with the Assessor's Office each year on or after January 1st but before the day prior to the last day of the December Board of Review the year in which the exemption is requested. No exception will be allowed to this deadline.
4. Ability to produce a valid driver's license, or other form of identification, if requested.
5. Ability to produce a deed, land contract, or other evidence of ownership of the property, if requested.
6. **Income Test:** Meet the poverty income guidelines as adopted by the Township Board. These amounts are currently determined by the US Department of Health and Human Services.

Income includes, but is not limited to; salaries, self-employment, Social Security, pensions, IRA's, unemployment compensation, worker's compensation, disability, supplemental security income (SSI), dividends, rental income, claims and judgements from lawsuits, military payments, scholarships, grants, gambling or lottery winnings, cash assistance, child support, alimony, friend or family contribution, and all other sources of income.

Poverty Guidelines Used in the Determination of Poverty Exemptions

Size of Family Unit	Poverty Guidelines (US Dept HHS +25%)
1	\$19,562.50
2	\$26,437.50
3	\$33,312.50
4	\$40,187.50
5	\$47,062.50
6	\$53,937.50
7	\$60,812.50
8	\$67,687.50
For each additional person	\$6,875

7. Asset Test: In addition to income limits, applicants cannot exceed the asset level test adopted by the Township Board.

Asset Limits Used in the Determination of Poverty Exemptions

Size of Family Unit	Maximum Total Household Assets
1	\$19,562.50
2	\$26,437.50
3	\$33,312.50
4	\$40,187.50
5	\$47,062.50
6	\$53,937.50
7	\$60,812.50
8	\$67,687.50
For each additional person	\$6,875

Household assets include but are not limited to; real estate (other than primary residence), more land than a minimum "footprint" for the home, land, automobiles, recreational vehicles such as, campers, boats, and ATV's, jewelry, antiques, artwork, equipment, stocks, bonds, mutual funds, bank accounts, pensions, inheritance, federal non-cash benefits programs such as Medicare, Medicaid, food stamps, school lunches, gifts, loans, and one-time insurance payments.

To be considered for a poverty exemption, the following information must be provided:

1. The Poverty Exemption Application must be completed in its entirety.
2. Submit completed and signed copies of the following for all occupants of your household:
 - Michigan Homestead Property Tax Credit Claim (MI 1040 CR)
 - Michigan Income Tax Return
 - Federal Income Tax Return (1040 or 1040A)
 - State of Michigan Form 4988, if you are not required to file State or Federal income tax.
3. Submit income verification for yourself and all persons in the household including dependents.
4. Submit a list of assets and accounts for all persons in the household possession along with the value or recent statement.
5. The application must be legible. If you need to provide additional information, please attach a separate sheet.
6. Do not submit originals of supporting documentations as these are kept for records of the Board of Review.
7. If the application is incomplete, or if you fail to include the required documents, the exemption may be denied by the Board of Review.

Notice: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

Recommended documentation checklist

Copies of the following documents are recommended as applicable for all persons living in the home when applying for a poverty exemption.

Identification:

- Driver's license or State of Michigan ID

Proof of Income:

- Most recent federal and state income tax returns with attachments or signed affidavit for all persons who were not required to file federal or state income tax returns
- Most recent Michigan Homestead Property Tax Credit Claim
- Social Security benefit award letter for previous year (if lost, call 800.772.1213)
- Veterans Benefits statement
- Michigan Department of Human Services benefits, including the Family Independence Plan (FIP), cash assistance, state disability, and Food Assistance Plan (FAP)/Bridge Card benefits
- Income from employment
- Profit and Loss statement for the previous calendar year, if self-employed
- Worker's compensation
- Unemployment benefits
- Income from renters or boarders
- Farm income
- Alimony or child support
- Documentation of college or university scholarships, grants, fellowships, and assistantships

Household expenses:

- Mortgage payment or lease statements for the previous calendar year
- Homeowner's insurance for the previous calendar year
- Heat and electric bills for past 12 months (if lost, call Consumers Energy at 800.477.5050 or Lansing Board of Water and Light at 517.702.6006)

Assets:

- Bank and/or credit union statements for all savings, checking, draft, and money market accounts or shared accounts dated within 30 days and all statements for the previous calendar year
- Uncashed checks, drafts, and warrants
- Certificates of deposit: statement from financial institution or the certificate itself
- Money held by others: written statement from person holding funds
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments
- Long term care trust fund: written statement from facility
- Gaming/lottery winnings
- Stocks, bonds: written statement from broker or company
- Lump sum and accumulated benefits
- Vehicles – title, proof of insurance, registration, loan statement, or payment book to any cars, trucks, snowmobiles, campers, boats, farm equipment, motorcycles, and trailers
- Real estate or property: property tax assessment or certified statement of value or county records (primary residence/homestead excluded)
- Most recent pension and/or Individual Retirement Account (IRA) statement and all statements for the previous calendar year for all accounts
- Burial assets and life insurance: all statements for the previous calendar year
- Documentation of other assets of value: jewelry, antiques, artworks, equipment, etc.

This is not an exhaustive list. Further documentation may be requested at the discretion of the Assessing Department.