

**CITY OF GAYLORD**  
**GUIDELINE RESOLUTION FOR POVERTY EXEMPTION**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the City Council; and

**WHEREAS**, the principal residence of persons, who the Assessor and 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 191 of 2023 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 191 of 2023, the City of Gaylord, Otsego County adopts the following guidelines 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, 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 Michigan Department of Treasury Forms: Form 5737 Application for MCL 211.7u Poverty Exemption, Form 4988 Poverty Exemption Affidavit and Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty and Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty along with all required additional documentation requested with the assessor or Board of Review.
- 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) 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 by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day 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.

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.

Size of Family Unit Poverty 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

For each additional person \$5,500

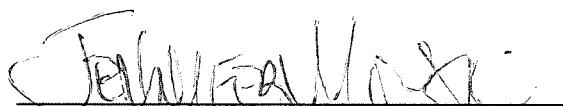
The foregoing resolution offered by City Council Member AWKEY and supported by City Council Member TECHER.

Upon roll call vote, the following voted: KENNELDY WILSON

"Aye": SHARRARI AWKEY DUELLETT JAMES TECHER

"Nay": NONE

The City Clerk declared the Resolution 12<sup>th</sup> day of JANUARY, 2026.



Jennifer Molski, City Clerk