Be Kind
Drive Safely
greenwoodtownship.org

Agenda

September 9, 2026

Call to Order

Pledge of Allegiance

Roll Call

Agenda

Treasurer's Report
- Statement of Accounts

Minutes
- Regular Meeting

Township Disbursements
- Invoices and Bills
- Budget

Community Services: Five-minute time limit per person
- Library – Nancy House

Public Comment #1: Please limit comments to Agenda Items
- Two-minute time limit per person

Unfinished Business:
- Poverty Exemption Policy
- December Tax Bill Letter

New Business
- Fire Contract
- MTA Regional Meeting
- Recycle Bin

Public Comment #2:
- Three-minute time limit per person

Board Member Comments
- Gail
- Bronwyn
- Rachel
- Jess
- Lorie

Adjourn

GREENWOOD TOWNSHIP

LORIE FLIEGEL-TREASURER

TREASURERS STATEMENT OF ACCOUNTS AS OF AUGUST 31,2026

TOWNSHIP GENERAL FUND

General Fund	**OPENING BALANCE**	**$113,473.44**
Deposits & interest		**$6,775.52**
Disbursements		**$17,106.56**
	CLOSING BALANCE	**$103,142.40**
ARPA Fund	**OPENING BALANCE**	**$3,632.19**
Deposits & interest		**$0.00**
Disbursements		**$3,632.19**
	CLOSING BALANCE	**$0.00**
Fire Assessment Funds	**OPENING BALANCE**	**$25,000.00**
Deposits & interest		**$0.00**
Disbursements		**$0.00**
	CLOSING BALANCE	**$25,000.00**
Maintenance Reserve	**OPENING BALANCE**	**$96.00**
Deposits & interest		**$0.00**
Disbursements		**$0.00**
	CLOSING BALANCE	**$96.00**
	Total Available Funds - General Fund Checking	**$128,238.40**

ROAD MILLAGE FUND

Road Fund 1	**OPENING BALANCE**	**$171,257.40**
Deposits & interest		**$36.36**
Disbursements		**$0.00**
	CLOSING BALANCE	**$171,293.76**

RUBBISH ASSESSMENT ACCOUNT

Rubbish Assessment Acc	**OPENING BALANCE**	**$101,744.47**
Deposits & interest		**$18.78**
Disbursements		**$34,344.09**
	CLOSING BALANCE	**$67,419.16**

GREENWOOD TOWNSHIP

LORIE FLIEGEL-TREASURER

TREASURERS STATEMENT OF ACCOUNTS AS OF AUGUST 31,2026

LILY LAKE ASSESSMENT ACCOUNT

Lily Lake Assessment Account	**OPENING BALANCE**	**$14,874.25**
Deposits & interest		**$0.00**
Disbursements		**$0.00**
	CLOSING BALANCE	**$14,874.25**
Lily Lake Assessment Contingency	**OPENING BALANCE**	**$7,600.00**
Deposits & interest		**$0.00**
Disbursements		**$0.00**
	CLOSING BALANCE	**$7,600.00**
Lily Lake Assessment Sonar Reserve	**OPENING BALANCE**	**$0.00**
Deposits & interest		**$0.00**
Disbursements		**$0.00**
	CLOSING BALANCE	**$0.00**
	Total Available Funds - Lily Lake Checking	**$22,474.25**

TOWNSHIP CD ACCOUNTS

AAA Credit Union CD 8000	**CURRENT BALANCE**	**$40,899.35**
matures 08/01/26		
Huntington Bank CD 9110	**CURRENT BALANCE**	**$32,745.58**
matures 05/31/27		
Huntington Bank CD 6731	**CURRENT BALANCE**	**$43,225.98**
matures 01/06/27		
Isabella Bank CD	**CURRENT BALANCE**	**$63,510.37**
matures 09/29/26		
	Total CD Funds	**$180,381.28**

PAYROLL REPORT FOR GREENWOOD TOWNSHIP, CLARE COUNTY

For Payroll: 000056 Check Date: 09/10/2026 Pay Period End Date: 08/31/2026

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
09/10/2026	GEN	DD388	BROWNWYN ASPLUND	323.00	0.00	319.04	Cleared
09/10/2026	GEN	DD389	LESA BOSHEARS	200.00	0.00	184.70	Cleared
09/10/2026	GEN	DD390	LORIE FLIEGEL	1,479.15	0.00	1,458.99	Cleared
09/10/2026	GEN	DD391	GAIL GARRITY	323.00	0.00	319.04	Cleared
09/10/2026	GEN	DD392	NANCY HOUSE	121.05	0.00	112.80	Cleared
09/10/2026	GEN	DD393	RACHEL MACKSON	1,542.95	0.00	1,489.37	Cleared
09/10/2026	GEN	DD394	JESSE J. MCCLAUGHRY	903.52	0.00	891.57	Cleared
09/10/2026	GEN	DD395	TINA M. WRIGHT	1,188.92	0.00	1,046.12	Cleared
Report Total:				6,081.59	0.00	5,821.63	
			Number of Checks	8			
			Total Physical Checks	0			
			Total Check Stubs	8			

BILLS PAID REPORT FOR GREENWOOD TOWNSHIP, CLARE COUNTY

CHECK DATE 08/14/2026 - 09/10/2026

BANK CODE: GEN, ROAD1, RUBB, LILY

Check Date	Check	Vendor Name	Description	Amount
Bank GEN GENERAL FUND CHECKING				
09/09/2026	3348	APEX SOFTWARE	ASSESSING SKETCH SOFTWARE	1,055.00
09/09/2026	3349	CITY OF HARRISON	FIRE CONTRACT	28,638.89
09/09/2026	3350	CLARE COUNTY SHERIFF	PATROLLLING	1,069.81
09/09/2026	3351	CONS ENERGY CO	LED STREET LIGHTS	60.07
09/09/2026	3352	CONS ENERGY CO	STREET LIGHT	63.16
09/09/2026	3353	CONS ENERGY CO	TH ELECTRIC	152.77
09/09/2026	3354	ISABELLA BK & TRUST	ADOBE	21.19
			OFFICE SUPPLIES	55.96
			MAILCHIMP	11.05
			INSTA INK	105.45
			FOOD FOR ELECTION	81.48
			MAY AND JULY LAWN SERVICES	704.99
			MULCH	41.20
				1,021.32
09/09/2026	3355	ISP MGT	INTERNET & VO IP	126.70
09/09/2026	3356	JENNIFER LEWANDOWSKI	8.15.26 HALL RENTAL REFUND LEWANDOWSKI	150.00
09/09/2026	3357	LIL WILLIES INC	PORTA POTTY FOR PAVILION	175.00
09/09/2026	3358	LORIE FLIEGEL	8.22.26 HALL RENTAL REFUND FLIEGEL	150.00
GEN TOTALS:				
Total of 11 Checks:				32,662.72
Less 0 Void Checks:				0.00
Total of 11 Disbursements:				32,662.72
Bank LILY LILY LAKE FUND CHECKING				
09/09/2026	1193	CLARE COUNTY TREASURER	FEE FOR SERVICES TO DRAIN OFFICE	200.00
LILY TOTALS:				
Total of 1 Checks:				200.00
Less 0 Void Checks:				0.00
Total of 1 Disbursements:				200.00
Bank ROAD1 ROAD FUND CHECKING 1				
09/09/2026	1107	MICHIGAN CHLORIDE SALES	BRINING	18,297.89
ROAD1 TOTALS:				
Total of 1 Checks:				18,297.89
Less 0 Void Checks:				0.00
Total of 1 Disbursements:				18,297.89
Bank RUBB RUBBISH FUND CHECKING				
08/14/2026	1218	GFL ENVIRONMENTAL	RUBBISH SEPT OCT NOV	34,344.09
RUBB TOTALS:				
Total of 1 Checks:				34,344.09
Less 0 Void Checks:				0.00
Total of 1 Disbursements:				34,344.09

REPORT TOTALS:

CHECK REGISTER FOR GREENWOOD TOWNSHIP, CLARE COUNTY

CHECK DATE 08/14/2026 - 09/10/2026

BANK CODE: GEN, ROAD1, RUBB, LILY

Check Date	Check	Vendor Name	Description	Amount
Total of 14 Checks:				85,504.70
Less 0 Void Checks:				0.00
Total of 14 Disbursements:				85,504.70

GL Number	Description	26-27 Amended Budget	26-27 Activity	26-27 % Budget Used
Fund: 101 GEN FUND				
000				
101-000-206.000	FIRE ASSESSMENT REVENUE	20,696	4,304	20.80
101-000-206.412	DELINQUENT FIRE ASSESSMENT	4,304	0	0.00
101-000-402.000	CURRENT PROPERTY TAXES	50,460	6,998	13.87
101-000-404.000	SUMMER TAX COLLECTION	3,125	3,095	99.04
101-000-412.000	DELINQUENT TAXES	4,872	0	0.00
101-000-423.000	SWAMPLAND TAX	1,532	0	0.00
101-000-440.000	BOR FEES	0	89	0.00
101-000-445.000	PROPERTY TAX PENALTIES AND INTER	281	0	0.00
101-000-447.000	PROPERTY ADMINISTRATION FEE	13,457	1,956	14.54
101-000-447.412	DELINQUENT PROPTY ADMIN FEE	1,956	0	0.00
101-000-477.000	CABLE FRANCHISE FEE	8,943	4,120	46.07
101-000-480.000	LAND DIVISION FEES	300	100	33.33
101-000-574.000	STATE SHARED REVENUES	119,171	52,033	43.66
101-000-604.000	CEMETERY FEES	1,675	1,750	104.48
101-000-665.000	INTEREST REVENUE	6,511	2,918	44.82
101-000-667.000	HALL RENTAL	1,250	255	20.40
101-000-676.000	ELECTION REIMBURSEMENTS	7,765	6	0.08
101-000-680.000	FROM ARPA RESERVES	8,794	0	0.00
Total 000:		255,092	77,624	30.43
101				
101	TOWNSHIP BOARD	28,988	6,557	22.62
Total 101:		(28,988)	(6,557)	22.62
171				
171	SUPERVISOR	11,715	4,711	40.21
Total 171:		(11,715)	(4,711)	40.21
214				
214	CONTINGENCY	4,000	0	0.00
Total 214:		(4,000)	0	0.00
215				
215	CLERK	20,656	9,777	47.33
Total 215:		(20,656)	(9,777)	47.33
223				
223	ACCOUNTING/AUDIT	7,004	0	0.00
Total 223:		(7,004)	0	0.00
247				
247	BOARD OF REVIEW	2,447	322	13.16
Total 247:		(2,447)	(322)	13.16
253				
253	TREASURER	23,273	8,623	37.05
Total 253:		(23,273)	(8,623)	37.05
257				
257	ASSESSOR	17,753	8,512	47.95
Total 257:		(17,753)	(8,512)	47.95
262				
262	ELECTIONS	11,041	8,094	73.31
Total 262:		(11,041)	(8,094)	73.31
265				
265	TOWNSHIP HALL	17,557	6,985	39.78
Total 265:		(17,557)	(6,985)	39.78
266				
266	ATTORNEY	2,060	0	0.00
Total 266:		(2,060)	0	0.00
301				
301	SHERIFF	5,000	3,363	67.26
Total 301:		(5,000)	(3,363)	67.26
336				
336	FIRE	57,278	57,661	100.67
Total 336:		(57,278)	(57,661)	100.67
445				

GL Number	Description	26-27 Amended Budget	26-27 Activity	26-27 % Budget Used
Fund: 101 GEN FUND				
445				
445	ROAD LIGHTS	1,442	0	0.00
Total 445:		(1,442)	0	0.00
446				
446	ROADS	0	704	0.00
Total 446:		0	(704)	0.00
450				
450	ROAD IMPROVEMENTS	3,500	0	0.00
Total 450:		(3,500)	0	0.00
567				
567	CEMETERY	12,330	3,985	32.32
Total 567:		(12,330)	(3,985)	32.32
601				
601	MAINTENANCE RESERVE	15,000	0	0.00
Total 601:		(15,000)	0	0.00
906				
906	INSURANCE/BONDS	8,829	8,829	100.00
Total 906:		(8,829)	(8,829)	100.00
Fund 101 - GEN FUND:				
TOTAL ESTIMATED REVENUES		255,092	77,624	30.43
TOTAL APPROPRIATIONS		249,873	128,123	51.28
NET OF REVENUES & APPROPRIATIONS:		5,219	(50,499)	
BEG. FUND BALANCE		274,876	274,876	274,876.32
END FUND BALANCE		280,095	224,377	268,751.89

GL Number	Description	26-27 Amended Budget	26-27 Activity	26-27 % Budget Used
Fund: 204 ROAD IMPROVEMENT FUND				
000				
204-000-401.000	CURRENT PROPERTY TAXES	108,469	11,892	10.96
204-000-405.000	METRO & COMM STAB	5,412	0	0.00
204-000-412.000	DELINQUENT TAXES	11,892	0	0.00
204-000-573.000	LOCAL COMM STABILIZATION SHARE	310	6,060	1,954.84
204-000-665.000	INTEREST REVENUE	275	200	72.73
Total 000:		126,358	18,152	14.37
446				
446	ROADS	58,846	55,173	93.76
Total 446:		(58,846)	(55,173)	93.76
Fund 204 - ROAD IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		126,358	18,152	14.37
TOTAL APPROPRIATIONS		58,846	55,173	93.76
NET OF REVENUES & APPROPRIATIONS:		67,512	(37,021)	
BEG. FUND BALANCE		141,963	141,963	141,962.99
END FUND BALANCE		209,475	104,942	139,829.37

GL Number	Description	26-27 Amended Budget	26-27 Activity	26-27 % Budget Used
Fund: 220 LILY LAKE IMPROVEMENT FUND				
000				
220-000-412.001	DELINQUENT ASSESSMENTS	4,184	0	0.00
220-000-451.000	SPECIAL ASSESSMENT REVENUE	37,607	4,184	11.13
Total 000:		41,791	4,184	10.01
570				
570	LILY LAKE	30,798	200	0.65
Total 570:		(30,798)	(200)	0.65
Fund 220 - LILY LAKE IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		41,791	4,184	10.01
TOTAL APPROPRIATIONS		30,798	200	0.65
NET OF REVENUES & APPROPRIATIONS:		10,993	3,984	
BEG. FUND BALANCE		38,695	38,695	38,694.99
END FUND BALANCE		49,688	42,679	38,667.68

GL Number	Description	26-27 Amended Budget	26-27 Activity	26-27 % Budget Used
Fund: 226 RUBBISH COLLECTION FUND				
000				
226-000-412.001	DELINQUENT ASSESSMENTS	25,164	0	0.00
226-000-451.000	SPECIAL ASSESSMENT REVENUE	132,254	25,164	19.03
226-000-665.000	INTEREST REVENUE	266	111	41.73
Total 000:		157,684	25,275	16.03
528				
528	RUBBISH	143,558	73,225	51.01
Total 528:		(143,558)	(73,225)	51.01
Fund 226 - RUBBISH COLLECTION FUND:				
TOTAL ESTIMATED REVENUES		157,684	25,275	16.03
TOTAL APPROPRIATIONS		143,558	73,225	51.01
NET OF REVENUES & APPROPRIATIONS:		14,126	(47,950)	
BEG. FUND BALANCE		169,174	169,174	169,173.91
END FUND BALANCE		183,300	121,224	168,711.70
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		580,925	125,235	21.56
TOTAL APPROPRIATIONS - ALL FUNDS		483,075	256,721	53.14
NET OF REVENUES & APPROPRIATIONS:		97,850	(131,486)	
BEG. FUND BALANCE - ALL FUNDS		624,708	624,708	624,708.21
END FUND BALANCE - ALL FUNDS		722,558	493,222	615,960.64

Poverty Exemption Information: **MCL 211.7u** (1) The principal residence of a person who, in the judgment of the supervisor and board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under this act. [*Excerpt*]

Test 1: Poverty Income Guidelines

"Table 1"

How Much Income a Person Can Receive Per Year and Be Eligible for the Poverty Exemption

2024 Federal Poverty Income Guidelines

Size of Family/ Household	Maximum Total Income
1	$15,060
2	$20,440
3	$25,820
4	$31,200
5	$36,580
6	$41,960
7	$47,340
8	$52,720
Additional person	$5,380

Note: The township board can adopt maximum income levels higher than the federal poverty guidelines. A township board can make it easier for a person to be eligible for the poverty exemption, but it cannot make it harder (by adopting lower income levels). For example, a township board could use $16,000 for a one-person household. Or the board could establish its levels at 4.1 (or other number) times the federal levels.

Monies received from claiming a homestead property tax credit are not "income." *Ferrero v. Walton Township*, 295 Mich. App. 475, 2012.

Test 2: Asset Test
(if the applicant meets the poverty income guidelines)

"Table 2"

List of Things of Value That a Person Can Own and Still Be Granted a Poverty Exemption

The law protects the applicant's residence. Townships cannot use the equity of an applicant's home as part of the asset test.

The Michigan Tax Tribunal in *Robert Taylor v Sherman Twp*. (MTT Small Claims Division, Docket No. 236230, August 13, 1997), the Tax Tribunal views the 'asset test' to be an indication of funds available which might be used to pay one's taxes.

In *Taylor*, Tax Tribunal held, "If the equity of the homestead is included, it would require the Petitioner to sell his homestead or borrow against the equity to pay the taxes. The Tribunal finds that the inclusion of the value of the equity is inconsistent with the basic intent of the granting of poverty exemptions, that being to enable the petitioning party to maintain their homestead."

However, a township can determine a "footprint" for the home and consider any additional land as an asset. For example, the applicant is allowed their home plus five acres around their home as a 'footprint.' Their home sits on 40 acres. Therefore, 35 acres can be considered as an asset towards the total assets.

"Table 3"

List of Things of Value That the BOR Can Consider to Decide Amount of Exemption

Every township must adopt an asset test, but no specific test is mandated by law. The township board should set a maximum asset amount—a total value of assets that will likely result in not receiving an exemption. This can be either a dollar amount or a percentage of total income.

A township ***cannot*** consider the homestead property tax credit that the applicant is eligible for to calculate the percentage of poverty exemption to be granted.

NEW per PA 253 of 2020, MCL 211.7u (5): (5) The board of review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section. If a person claiming an exemption under this section is qualified under the eligibility requirements in subsection (2), the board of review shall grant the exemption in whole or in part, as follows:

(a) A full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.

(b) A partial exemption equal to 1 of the following:

(i) A 75%, 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.

(ii) As approved by the state tax commission, any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the state tax commission.

Per PA 253 of 2020, a township Board of Review can ***no longer legally deviate*** from the policy and guidelines adopted by the township board.

	Test 1: Poverty Income Guidelines	Test 2: Asset Test (if the applicant meets the poverty income guidelines)	
Examples:	According to the U.S. Census Bureau, "income" includes: • Money, wages and salaries before any deductions, regular contributions from persons not living in the residence. • Net receipts from nonfarm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions). • Regular payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payments, public assistance, supplemental security income (SSI). • Alimony, child support, military family allotments. • Private and governmental retirement and disability pensions, regular insurance, annuity payments. • College or university scholarships, grants, fellowships, assistantships. • Dividends, interest, net income from rentals, royalties, estates, trusts, gambling or lottery winnings.	**Things of Value That a Person Can Own and Still Be Granted a Poverty Exemption** The township board has the option to allow a person to own other things, in addition to the principal residence, and still receive a poverty exemption. Possible examples include, but are not limited to: • Additional vehicles • More land than a minimum "footprint" for the home • Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATVs, etc.) • Bank account(s) up to a specified amount (a maximum amount should be specified). • Other …	**Things of Value That the BOR Can Consider Deciding What Percent Exemption to Grant** The following is a list of assets that may be included in the annual guidelines. A township is not required to ask an applicant to list all of these types of assets to apply for a poverty exemption, but it may choose to do so: • A second home, land, vehicles • Recreational vehicles (campers, motor homes, boats, ATVs, etc.) • Buildings other than the residence • Jewelry, antiques, artwork • Equipment, other personal property of value • Bank accounts (over a specified amount), 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. • Gifts, loans, lump-sum inheritances and 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, school lunches.

Notes: See State Tax Commission Bulletin 22 of 2023 for more information. What the township board is really establishing is a definition of "poverty" in that township, based on the federal thresholds, plus a local determination of assets that a person can own and still be considered to be unable to contribute to the public charge—in that township.

One way to look at the asset test is that the township board is stating what property a person should "sell" to pay the taxes or be able to keep and still get the poverty exemption. A person is not required to actually sell assets to receive a poverty exemption—but the asset test is a list of things the board of review will consider.

Remember, the idea is not to give everyone a break on their taxes. The state will look closely at overly generous definitions or boards of review that don't follow the township's guidelines and asset test.

The asset test can be a list of the types of items, or a total value of the assets that the township will look at to determine if someone really is impoverished. This can vary from township to township. As applied, it will likely also vary on a case by case basis, depending on the applicant's circumstances.

For example, if an elderly widow has an annual household income of $10,000 (less than the federal poverty guideline for one person) and lives alone in the home that she owns, she meets the poverty guidelines for income—and would likely be considered “impoverished” just about anywhere in Michigan.

But what if she also owns the 100 acres of land that her house sits on, plus a lakefront cottage up north, a pontoon boat, a Cadillac worth $30,000, $100,000 in antiques and art, and a condo in Florida? One township might consider her even more eligible for the poverty exemption because her property taxes are higher than if she didn’t own some of those things, but they would not expect her to give up things that were purchased years ago because her income has now been permanently reduced. But another township might determine that a person in her circumstances should be able to pay the taxes. The townships’ asset tests can be designed to represent each township’s perception of “poverty,” and the boards of review have the ability to deviate from the guidelines for substantial and compelling reasons.

Now substitute in the example above a 30-year-old person who recently acquired all of the same property, is still employed as a real estate agent, reports an annual income of $10,000 due to income tax credits from business losses, and now claims that he or she is unable to pay the taxes.

	Township A	**Township B**	**Township C**	**Township D**
Guidelines & Asset Test	The township board has established higher income levels for its poverty guidelines, so an individual could have an income of $16,000 and still qualify. This township also considers how long the applicant has owned the property.	The township board has taken a very strict approach to poverty exemptions and has adopted the federal income guidelines and an asset test that limits an applicant’s eligible assets to one car with a value of $15,000 or less.	The township’s asset test says that, in addition to being at or below the federal poverty guidelines for income, an applicant can own up to $100,000 in real and personal property.	The township has adopted the federal income guidelines, and an applicant can own one car, but must list any additional vehicles, any boats, any real estate not included in the homestead, etc.
Example A: Widow	The widow could be granted up to a 100% exemption.	In this township, the widow might not receive a poverty exemption or might receive a small percentage of a total exemption, either a 75%, 50% or 25% exemption, because she owns far more than the asset test would allow. But the board of review might decide there are substantial and compelling reasons to deviate from the guidelines.	In this township the widow might not receive a poverty exemption or might receive a percentage of a total exemption, either a 75%, 50% or 25% exemption, because she owns far more than the asset test would allow. But the board of review might decide there are substantial and compelling reasons to deviate from the guidelines.	Here, the widow could be eligible for an exemption based on her income but might receive a percentage of a full exemption.
Example B: Real Estate Agent	You decide … !	You decide … !	You decide … !	You decide … !

THE GENERAL PROPERTY TAX ACT
Act 206 of 1893

211.7u Principal residence of persons in poverty; exemption from taxation; applicability of section to property of corporation; eligibility for exemption; application; policy and guidelines to be used by local assessing unit; duties of board of review; exemption by resolution and without application for certain tax years; appeal of property assessment; audit program; "principal residence" defined.

Sec. 7u.

(1) The principal residence of a person who, in the judgment of the supervisor and board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under this act. This section does not apply to the property of a corporation.

(2) To be eligible for exemption under this section, a person shall, subject to subsections (6) and (8), do all of the following on an annual basis:

(a) Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.

(b) File a claim with the board of review on a form prescribed by the state tax commission **[Treasury Form 5737, Application for MCL 211.7u Poverty Exemption]** and provided by the local assessing unit, accompanied by 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. 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. If a 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, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.

(c) Produce a valid driver license or other form of identification if requested by the supervisor or board of review.

(d) 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.

(e) 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 provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.

(3) The application for an exemption under this section must be filed after January 1 but before the day prior to the last day of the board of review.

(4) 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 this section. If the local assessing unit maintains a website, the local assessing unit shall make the policy and guidelines, and the form described in subsection (2)(b), available to the public on the website. The guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets.

(5) The board of review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section. If a person claiming an exemption under this section is qualified under the eligibility requirements in subsection (2), the board of review shall grant the exemption in whole or in part, as follows:

(a) A full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.
(b) A partial exemption equal to 1 of the following:
(i) A 75%, 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.
(ii) As approved by the state tax commission, any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the state tax commission. [**Treasury Form 5738, Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u**]

(6) Notwithstanding any provision of this section to the contrary, a local assessing unit may permit by resolution a principal residence exempt from the collection of taxes under this section in tax year 2019 or 2020, or both, to remain exempt under this section in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption under subsection (2), and may permit a principal residence exempt for the first time from the collection of taxes under this section in tax year 2021, 2022, or 2023 to remain exempt under this section for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption under subsection (2), if the person who establishes initial eligibility under subsection (2) receives 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. Both of the following apply to a person who obtains an extended exemption under this subsection:

(a) The person shall file with the local assessing unit, in a form and manner prescribed by the state tax commission, an affidavit rescinding the exemption as extended under this subsection within 45 days after either of the following, if applicable:

(i) The person ceases to own or occupy the principal residence for which the exemption was extended.

(ii) The person experiences a change in household assets or income that defeats eligibility for the exemption under subsection (2).

(b) If the person fails to file a rescission as required under subdivision (a) and the property is later determined to be ineligible for the exemption under this section, the person is subject to repayment of any additional taxes with interest as described in this subdivision. Upon discovery that the property is no longer eligible for the exemption under this section, the assessor shall remove the exemption of that property and, if the tax roll is in the local tax collecting unit's possession, amend the tax roll to reflect the removal of the exemption, and the local treasurer shall, within 30 days of the date of the discovery, issue a corrected tax bill for any additional taxes with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. If the tax roll is in the county treasurer's possession, the tax roll must be amended to reflect the removal of the exemption and the county treasurer shall, within 30 days of the date of the removal, prepare and submit a supplemental tax bill for any additional taxes, together with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. Interest on any tax set forth in a corrected or supplemental tax bill again begins to accrue 60 days after the date the corrected or supplemental tax bill is issued at the rate of 1% per month or fraction of a month. Taxes levied in a corrected or supplemental tax bill must be returned as delinquent on the March 1 in the year immediately succeeding the year in which the corrected or supplemental tax bill is issued.

(7) A person who files a claim under this section is not prohibited from also appealing the assessment on the property for which that claim is made before the board of review in the same year.

(8) Notwithstanding any provision of this section to the contrary, if the assessor determines that a principal residence of a person by reason of poverty is still eligible for the exemption under this section and the property was exempt from the collection of taxes under this section through tax year 2023 if, on or before December 1, 2023, the governing body of the local assessing unit in which the principal residence is located adopts a resolution that continues the exemption through tax year 2023 for all principal residences within the local assessing unit that were exempt from the collection of taxes under this section in tax year 2022. The local assessing unit may require the owner of a principal residence exempt from the collection of taxes under this subsection to affirm ownership, poverty, and occupancy status in writing by filing with the local assessing unit the form prescribed by the state tax commission under subsection (2)(a).

(9) A local assessing unit that adopts a resolution under subsection (6) or (8) must develop and implement an audit program that includes, but is not limited to, the audit of all information filed under subsection (2). If property is determined to be ineligible for exemption as a result of an audit, the person who filed for the exemption under subsection (2) is subject to repayment of additional taxes including interest to be paid as provided in subsection (6)(b). The state tax commission shall issue a bulletin providing further guidance to local assessing units on the development and implementation of an audit program under this subsection.

(10) As used in this section, "principal residence" means principal residence or qualified agricultural property as those terms are defined in section 7dd.

DRAFT

RESOLUTION NO. 10.14.26

GREENWOOD TOWNSHIP
CLARE COUNTY, MICHIGAN

Resolution to adopt 2026
Poverty Exemption, Income Guidelines and Asset Level Test policy
(P.A. 206 of 1893 as amended by public act 253 of 2020, mcl 211.7u as amended)

At a meeting held on the 14 day of October, 2026, by the Township Board of the Township of Greenwood, located at 3447 W Temple Dr, Michigan, the following resolution was offered by Member _____________ and seconded by Member ________________.

WHEREAS, 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 Public Act 253 of 2020 (MCL 211.7u); and

WHEREAS, the Township Board is required by Section 7u of the Property Tax Act, Public Act 206 of 1893 as amended by Public Act 253 of 2020 (MCL 211.7u as amended) to adopt guidelines for poverty exemptions; and

WHEREAS, the guidelines shall include but not be limited to the specific income and asset levels of the claimant and all residing in the household, and any persons listed on the deed, including any property tax credit returns filed in the current or immediately preceding year.

THEREFORE, BE IT RESOLVED that pursuant to MCL 211.7u the Greenwood Township Board, Clar County, Michigan adopts the following policy and guidelines the Board of Review shall follow in granting or denying a Hardship Exemption.

BE IT FURTHER RESOLVED that the Board of Review shall follow the policy and guidelines in granting a Hardship Exemption without deviation from these guidelines. The same standards shall apply to each claimant in the township for the assessment year. Hardship Applicants are not prohibited from also appealing the assessment of property for which the hardship claim is made before the Board of Review in the same year.

2026 REAL PROPERTY TAX POVERTY PARTIAL EXEMPTION GUIDELINES
FOR PROPERTY TAX RELIEF UNDER SECTION 211.7U, P.A. 206 OF 1893

MCL 211.7u(1) of the Michigan General Property Tax Act defines Poverty, or Hardship Exemption, as a method to provide relief for those who, in the judgment of the Board of Review, are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. To qualify for the Hardship Exemption, the claimant must meet all the following requirements. It may be possible that a claimant meets the income standard for the Hardship Exemption but does not meet the asset standard or other standards as outlined in these guidelines. In this instance, the claimant would not qualify for the exemption even though the income standard was met.

1. Hardship Exemptions shall apply only to the Applicant's qualified Principal Residence and the property must be classified as Residential for property tax purposes. Under no circumstances shall a Hardship Exemption be granted or applied to the property of a business, partnership, or corporation.

2. The amount of relief due to hardship that shall be granted by the Board of Review for any Qualified Applicant shall be a full exemption equal to 100%, or a partial exemption equal to a 75%, 50%, 25% reduction in taxable value for the year in which the exemption is granted based on the income and assets level hereinafter set forth. PA 253 of 2020 lists the specific percentage of reduction that may be used by the Board of Review in granting a poverty exemption. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part.

Income Standards for Eligibility Guidelines:

To be eligible for the exemption by reason of hardship, a person shall do all the following on an annual basis.

Applicant must be an owner of and occupy as a principal residence (as defined by MCL 211.7dd), the property for which an exemption is being requested and produce a copy of the Deed, Land Contract, or other evidence of ownership of the property for which an exemption is being requested.

Applicants must annually complete in their entirety a State of Michigan form 5737 "APPLICATION FOR MCL 211.7U POVERTY EXEMPTION" and form 5739 "AFFIRMATION OF OWNERSHIP AND OCCUPANCY TO REMAIN EXEMPT BY REASON OF POVERTY" (MCL 211.7u(2)). All claims, including all required information listed below, must be filed with the Township Assessor, Supervisor or Board of Review for review of completeness and eligibility compliance. Applications are to be filed after January 1st and before the day prior to the last day of the March, July, or December Board of Review meetings for the assessment year. Incomplete applications and/or applications of taxpayers not meeting the eligibility requirements will be returned to the Applicant and will not be considered by the Board of Review. Applicants who wish to send a Representative to appear on their behalf must provide them with a Notarized Letter of Authorization. The Representative will be required to present a photo identification along with the letter. Applications meeting all eligibility requirements will be presented before the Board of Review.

The township requires all applicants to provide copies of their originally filed tax returns and will not accept summary information reports or reproduced tax returns. Federal and State tax returns must be signed unless "e-filed" documents are included. The township retains the right and is authorized to request a copy of any household occupant's federal income tax returns from the Internal Revenue Service or Michigan Income Tax Returns from the Department of Treasury pursuant to MCL 205.28, and all vehicle or titled asset registration information from the Secretary of State. Applicants may present other information in support of hardship status.

Applicants must meet the "Income Standards for Eligibility Guidelines" as adopted by the Township Board, provided such alternate guidelines do not provide income eligibility requirements less than the federal guidelines.

INCOME STANDARDS FOR ELIGIBILITY GUIDELINES (as indexed annually)	
2026 Federal Income Poverty Levels*	
Size of Family Unit (per person)	Poverty Threshold
1 person	31,920
2 people	43,280
3 people	54,640
4 people	66,000
5 people	77,360
6 people	88,720
7 people	100,080
8 people	111,440
Each Additional Person Adds:	10,640

The Board of Review shall consider income and assets from all sources and all occupants of the household, and any persons listed on the deed. When determining whether an applicant meets the hardship income standards adopted by the township, income includes:

a. Money, wages, and salaries before deductions.
b. Regular payments for social security, railroad retirement, unemployment, worker's compensation, veteran's payments, and public assistance.
c. Gifts, loans, and contributions by all persons, whether living in the household or not.
d. Alimony, child support, and military family allotments.
e. Private pensions, government pensions, regular insurance or annuity payments, and inheritance payments.

Asset Level Test for Eligibility Guidelines:

An asset level test means the amount liquid and non-liquid assets that could be used or converted to cash for use in the payment of property taxes.

In addition to meeting the income level requirements as noted above, applicants must also meet requirements based on asset level, or otherwise stated requirements, such as saving accounts, checking accounts, certificates of deposit, investments, (including collectible items purchased for their investment value), stocks, bonds, inheritances, life insurance policies, interest earnings/dividends, retirement funds, and ownership in other real estate property, not to exceed $50,000.

Applicants may obtain the proper applications from the Supervisor in person, by email at supervisor@greenwoodtownship.org, or by calling the township at (989) 539-6881. Handicapped and infirmed applicants may call the Supervisor to make necessary arrangements for assistance.

Applicants must also provide copies of the following forms, including all supporting documents and schedules, for all persons residing in the household, and any persons listed on the deed, filed in the immediately preceding year or in the current year:

Check List

(Please submit copies only-not originals)

This completed checklist must be returned
with the Poverty Exemption Application

Please provide copies of the following as proof for all occupants living in the home, even if not contributing to the household income or expenses.

______ Timely filed and fully complete and signed Poverty Exemption Application (form 5737)

______ Copies of 2025 Federal Income Tax Return (or completed Poverty Exemption Affidavit Form 4988 If not required to file income tax returns)

______ Copies of 2025 Michigan Income Tax Return (or completed Poverty Exemption Affidavit Form 4988 if not required to file income tax returns)

______ Copies of 2025 Michigan Homestead Property Tax Credit Claim (MI-1040CR)

______ Copies of 2025 W-2 Forms, Social Security Statements (SSA-1099), Disability Statement or similar income verification for all household members

______ Copies of statements from additional income sources including unemployment, alimony, child support, ADC, Food Stamps, etc.

______ Copies of most recent 6 months of statements for checking account, saving account, certificate of deposit (CD’s), stocks, bonds, pension (IRA, 401, etc.) account or any other asset/retirement account

______ Copies of valid State of Michigan Driver’s License or similar form of identification for all members of the household

______ Copies of the most recent year’s tax bills and taxable value of all property other than the Homesteaded/Principal Residents owned or partially owned by the hardship Applicant.

______ Copy of State of Michigan Registration for all vehicles in the household

______ Completed Applicant Certification form

______ Completed Waiver of Confidentiality form?

Board of Review

Asset Guidelines Used in the Determination
Of Poverty Exemptions for 2026

As required by PA 360 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit shall also include an asset level test. The following asset test shall apply to all applications for poverty exemption.

Assets may include but are not limited to:

- Bank accounts
- Stocks and bonds
- IRA's and other investment accounts
- Pensions
- Money received from the sale of property such as stocks, bonds, a house or vehicles.
- A second home, land, vehicles
- Excess or vacant land.
- Recreational vehicles*.
- Equipment
- Extraordinary automobiles
- Jewelry, antiques, artworks
- Gifts, loans, lump-sum inheritances, and one-time insurance payments
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps
- • Federal non-cash benefits programs such as Medicare, Medicaid, food stamps
- and school lunches

BE IT FURTHER RESOLVED that all policies, procedures, resolutions in conflict with this resolution are hereby repealed to the extent of any such conflict.

AYES: ____

NAYS: ____

ABSENT: ____

Resolution declared adopted on October 14, 2026.

____
Rachel Mackson, Township Clerk

CERTIFICATION

I, the undersigned, the duly qualified and acting Township Clerk of the Township of Greenwood, Clare County, Michigan, certify that the foregoing is a true and complete copy of the resolution adopted by the Township Board at a regular meeting of the Township Board held on the 14 day of October 2026. I further certify that public notice of the meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.

DRAFT

____
Rachel Mackson, Township Clerk

GREENWOOD Township
Established in 1874

DRAFT

greenwoodtownship.org

Township Treasurer Lorie Fliegel can be reached directly at:

989.368.1324 or treasurer@greenwoodtownship.org

Dear Greenwood Township Taxpayer, **Winter 2026**

Enclosed is your Winter 2026 Property Tax Bill, which must be paid between July 1 and September 15 to avoid interest penalties.

We now accept online payments through BSAonline.com. If you choose this option, please be aware that the processing company charges a convenience fee, which varies based on the amount of your tax bill.

For those who wish to pay in person, the Treasurer will be in the office at the Hall on:

Monday, December 28, 9 am – 5 pm
Tuesday, February 16, 2 pm – 7 pm
Monday, March 1, 9 am – 5 pm

You can also pay:

- by mail (Attn: Treasurer, 3447 W Temple Dr, Harrison, MI 48625)
- at a monthly Township Meeting
- by dropping a check in the secure drop box at the Hall
    - Please make checks payable to *Greenwood Township*.
        - If you wish to receive a receipt, include a self-addressed and stamped envelope with your check. Or, if you prefer, the Treasurer can email it to you once you provide your email address.

BOARD OF REVIEW (BOR): Tuesday, December 15, 1 pm - 3 pm at the Township Hall.

- This is your opportunity to apply for poverty exemptions and to appeal qualified errors that affect your 2025 and/or 2026 tax bills. Details can be found on the township website.

WE NEED SOMETHING HERE:

- State Primary on August 4, 2026, with many options for voting.
    - On the day of the election, at the township hall: 3447 W Temple Dr, Harrison, MI 48625
        - 7 am – 8 pm on August 4, 2026
    - Early Voting, before election day, at the county courthouse: 225 W. Main St., Harrison, MI 48625
        - 8:30 am – 4:30 pm, Saturday, July 25 to Sunday, August 2 (9 days of early voting)
    - For an absentee ballot, contact Township Clerk Rachel Mackson (info below).

GOT QUESTIONS? REACH OUT: EMAIL & PHONE NUMBERS FOR CALLING AND/OR TEXTING

Jess – for BOR, blight, roads, rubbish, or zoning – supervisor@greenwoodtownship.org - 810.488.0056.

Rachel – for voting/elections, Hall Rental, or FOIA requests – clerk@greenwoodtownship.org – 989.572.0456.

Tina – for PRE, assessment issues, and land divisions – assessor@greenwoodtownsip.org – 989.426.8854.

Jan – for burial plots and the cemetery – cemeterysexton@greenwoodtownship.org – 586.854.8163.

☼ We hope you enjoy a fun-filled Michigan Summer. ☼

DRAFT

Jess McClaughry, Supervisor   Rachel Mackson, Clerk

Lorie Fliegel, Treasurer

Gail Garrity, Trustee   Bronwyn Asplund, Trustee

As an MTA member, you belong to the largest community of local government officials in the state. Our ***Regional Meetings*** are a great opportunity to connect with that community, MTA staff and other municipal experts to discuss the latest issues impacting townships. This full-day event offers practical, real-world insights designed to cut through complexity and bring clarity to what matters most—from navigating legal pitfalls and avoiding costly missteps, to financial fundamentals and staying ahead of legislative changes.

Engaging, relevant and grounded in everyday township challenges, each session is built to help you ask better questions, spot risks sooner and make more informed decisions for your community. Whether you're strengthening your foundation or fine-tuning your approach, this is your one-stop event for sharper thinking, stronger oversight and smarter governance. Sessions include:

Legislative Lowdown: Gain insights into the new fiscal year's state budget and the latest laws impacting your township. Hear about the priorities shaping the 103rd legislative session, what lies ahead for the remainder of the session, and how your involvement can help make a difference.
Led by MTA's Government Relations Team

Financial Forum: A practical look at fiscal best practices, preparing for potential downturns and recognizing financial stress. Learn proactive strategies to maintain stability, respond to red flags and understand the steps to take if your township is already facing financial trouble.
Led by Michigan Department of Treasury's Local Audit & Finance Division

Municipal Missteps: Sometimes the biggest lessons come from the biggest mistakes. Review legal landmines, unintended consequences and "wait … can we do that?" moments that trip up townships. From well-intentioned decisions to costly oversights, we'll help you spot trouble early and avoid common pitfalls.
Led by MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches

Back to Basics Boot Camp, Where There Are No Silly Questions: Special meeting notices, Freedom of Information Act deadlines, meeting procedures—some questions come up again and again. Join us as we tackle the most frequently asked township questions. You'll get practical answers, useful reminders and a chance to have your own questions addressed by experts.
Led by MTA's Member Information Services Team

Turning Your Audit into Insights: An audit presentation should be more than flipping through financial statements and nodding along. Get an insider's take on the audit process to learn what questions you should be asking and what details deserve a closer look. Unpack who should be talking to whom and when, and turn your audit into a powerful tool for oversight.
Led by Rehmann Public Sector financial experts

Reviving Rural Infrastructure: Looking for affordable financing for your infrastructure project? Learn how townships can access low-interest loan financing to support infrastructure, public facilities, and essential services. Current program focus is on core projects like water, sewer, housing, public safety, fire and rescue, telecommunications, libraries and more.
Led by USDA Rural Development State Director of Michigan Dom Restuccia

Agenda

8:30 a.m.
Check-in, continental breakfast and vendor showcase

9 a.m.
Welcome

9:20 a.m.
Legislative Lowdown

10:30 a.m.
Meet the vendors

10:45 a.m.
Vendor showcase

11:15 a.m.
Financial Forum

12:30 p.m.
Networking lunch

1:30 p.m.
Municipal Missteps
OR
Back to Basics Boot Camp

2:45 p.m.
Dessert break

3 p.m.
Turning Your Audit into Insights
OR
Reviving Rural Infrastructure

4:15 p.m.
Meeting adjourns

Elective credits for candidates pursuing *Red Book Ready* and the *Township Governance Academy*.

MTA Fall Regional Meetings

Township & County

Name & Title

Name & Title

Name & Title

Confirmations will be sent via email to individual registrants. To add or update an email, contact MTA at (517) 321-6467, ext. 253 or email database@michigantownships.org.

Which location will you attend?

- ❐ **Sept. 22:** Bay City
- ❐ **Sept. 23:** Jackson
- ❐ **Oct. 7:** Thompsonville
- ❐ ~~**Oct. 8:**~~ Spring Lake
- ❐ **Oct. 13:** Gaylord

▶ **Early-bird Rate*:** *Expires three weeks prior to event*
$125/person

▶ **Late Rate*:** *Applies three weeks prior to event*
$175/person

# of Persons		Registration Fee		Total
______	x	______	=	______

**Rates apply to MTA-member townships. All others, call for rates.*

Payment options:
❑ **Check enclosed** (payable to MTA) ❑ **Invoice me** (members only)
❑ **Charge to:** (circle one) MasterCard VISA

Card # Expiration Date

Print Card Holder's Name CSV (3-digit code)

Signature

To Register

Send completed form to MTA, P.O. Box 80078, Lansing, MI 48908-0078. Email rebecca@michigantownships.org or fax to (517) 321-8908. Register online at https://bit.ly/MTARegionals