

**Township Board Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test**

**2023-01**

WHEREAS, the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Ensley Township, Newaygo County, adopts the following guidelines for the supervisor and 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 homestead the property for which an exemption is requested.
- 2) File a claim with the board of review on the current approved State Tax Commission (STC) form(s), accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year. If tax returns are not filed, complete Form 4988 (Poverty Exemption Affidavit)
- 3) The completed application forms for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 3) Produce a valid drivers' license or other form of identification, if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
- 5) Meet (the *federal poverty income guidelines as defined and determined annually by the U. S. Department of Health and Human Services*. For tax year 2023, the following are the guidelines:

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

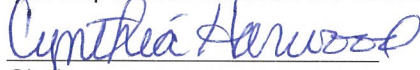
- 6) Meet additional eligibility requirements as determined by the township board, including:
  - Cannot own split-able property of 10 acres or more
  - Cannot own other assets as determined by the BOR of over \$50,000

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption and the percent shall be at 100 for all approved exemptions.

The foregoing resolution offered by Board Member Hills and supported by Board Member Newton.

Upon roll call vote, the following voted "Aye:" Butler, Newton, Folkema, Harwood and Hills.  
"Nay:" None.

The Supervisor declared the resolution adopted.



Clerk

I, Cynthia Harwood, the duly elected and acting Clerk of Ensley Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on January 3, 2023, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.



Clerk