

Powell Township Board Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test For 2025.

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the principal residence of a person who, in the judgment of the Board of Review, by reason of poverty is 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, a Township Board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Humboldt Township, Marquette 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.

To be eligible for the exemption under this section, a person must do all of the following on an annual basis:

- 1) Own and occupy as their principal residence the property for which the exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing Michigan Dept. of Treasury Form #5739 with the Board of Review.
- 2) File a claim with the Board of Review on Michigan Dept. of Treasury Form #5737, 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. Persons residing in the principal residence who are 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 must file Michigan Dept. of Treasury Form 4988 in place of the federal or state income tax return.
- 3) Produce a valid driver license or other form of identification if requested by the Board of Review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested if required by the Board of Review.
- 5) Meet (the *federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget OR the current poverty income guidelines adopted by the Township Board*).

6) Meet additional eligibility requirements as determined by the Township Board including: Assets excluding the original homestead shall not exceed **\$4,000** for individual applicants and/or **\$6,000** per household if more than one financial contributor.

BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines when granting or denying a poverty exemption.

The foregoing resolution was offered by Board Member Levi Ellis and supported by Board Member Daryl Wilcox

Upon roll call vote, the following voted "Aye:" "Nay:"

Aye: Levi Ellis
Daryl Wilcox
Sharon Mattis
Denise Hudson
Steve Girard

The Supervisor declared the resolution adopted.

Sharon Mattis
Clerk

I, Sharon Mattis, the duly elected and acting Clerk of Powell 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 February 18, 2025, 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.

Sharon Mattis
Clerk