

EMERSON TOWNSHIP POVERTY EXEMPTION GUIDELINES

Whereas, the adoption of guidelines for poverty exemptions is required of the Emerson Township Board; and

Whereas, the principle residence of persons, who the Board of Review determines by reasons of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL211.7u); and

Whereas, pursuant to PA 390, 1994, Emerson Township, Gratiot County, Michigan 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 of the following on an annual basis:

- 1) Be an owner or and occupy as a homestead property for which an exemption is requested.
- 2) File Form 5737 Application for MCL 211.7u Poverty Exemption.
- 3) File Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty.
- 4) File all required additional documentation (such as federal/state income tax returns, including any property tax credit returns filed in the immediately preceding year or in the current year, with the supervisor or board of review.
- 5) Produce a valid drivers' license or other form of identification if requested.
- 6) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 7) Meet the federal poverty income standards as defined annually by the United States Office of Management and Budget.
- 8) The application for an exemption shall be filed after January 1, but before the day prior to the last day of the board of review.
- 9) The property in question contains enough acreage that at least one or more buildable lots could be split from the main parcel under the land division act, the township will count the value of any additional parcel that could be split when calculating the applicant's total assets.
- 10) Total assets shall not be more than \$2,000.00.
- 11) Fixed assets shall be limited to one house and one vehicle for the claimant and no house and one vehicle for each adult person residing with claimant.

The following are the 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.

Federal Poverty Guidelines for 2024 Assessments

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional Person	\$5,140

Emerson Township will only grant full poverty exemptions. "PA 191 of 2023, allows local units to grant a 75% partial exemption, in addition to the previously allowed 100%, 50%, and 25%, without prior approval by the State Tax Commission."

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Emerson Township Board Member Lori Kindel and supported by Emerson Township Board Member Mike Reeves.

Upon roll call vote, the following voted:

"Aye": Jodie Reeves, Mike Reeves, Marc Coon, Lori Kindel, James Weburg

"Nay": _____

The Emerson Township Clerk declared the resolution Carried.

Jodie Reeves 1/8/2024
Jodie Reeves, Clerk Date