

BURLINGTON TOWNSHIP OF CALHOUN COUNTY

RESOLUTION #02-9-2023A

DATE: 02-9-2023

RESOLUTION TITLE: POVERTY GUIDELINES RESOLUTION

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

WHEREAS, the principal residence of persons, who the Supervisor/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 390 of 1994 (MCL 211.7u) and Public Act 253 of 2000; and

WHEREAS, pursuant to PA 390 of 1994 and Public Act 253 of 2000, the Township of Burlington, Calhoun 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 a claim with the Supervisor/Assessor or Board of Review, 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 or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 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 2023 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 Used in the Determination of Poverty Exemptions for 2023.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$23,030 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$23,030. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2023 assessments:

Size of Family Unit Poverty Guideline:

1 2 3 - \$13,590 \$18,310 \$23,030

4 5 6 7 - \$27,750 \$32,470 \$37,190 \$41,910

8 - \$46,630

For each additional person \$4,720

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these reasons are communicated in writing to the claimant.

The foregoing resolution offered by Township Board Member _____ and _____ supported by Township Board Member _____

Upon roll call vote, the following voted:

"Aye":

"Nay":

"Absent":

The Township Clerk declared the resolution adopted.

Darlene Mack

2-9-2023

Darlene Mack, Clerk

Date

**Federal Poverty Guidelines Used in the Determination of Poverty Exemptions
for 2023**

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1	\$13,590
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3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720