

## RESOLUTION FOR POVERTY EXEMPTION

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

**WHEREAS**, the principal residence of persons, who the Board of Review determines be reason of poverty to be unable to contribute to the public charges, is eligible for exemption in whole (100%) or in part (50% or 25%) from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390 of 1994, the Township of Henrietta, Jackson 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, 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 in the current year or poverty exemption affidavit.
- 3) File a claim reporting that the combined assets of all persons do not exceed \$35,000. Assets do not include the principle residence and an automobile. Assets do include: stocks, bonds, mutual funds, cash value insurance policies, coin collections, boats, ORV's, motorcycles, recreational vehicles, second homes, or salable properties, retirement accounts, jewelry, 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 exception 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 have been filed after January 1, but one day prior to the last day of the 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 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income from all persons residing in the principal residence.

## Federal Poverty Guidelines for 2024 Assessments

### Number of Persons Residing In the Principle Residence

1 Person  
2 Persons  
3 Persons  
4 Persons  
5 Persons  
6 Persons  
7 Persons  
8 Persons  
Each additional person, add

### Poverty Guidelines Annual Allowable Income

\$ 14,580  
\$ 19,720  
\$ 24,860  
\$ 30,000  
\$ 35,140  
\$ 40,280  
\$ 45,420  
\$ 50,560  
\$ 5,140

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the supervisor/assessor and Board of Review shall following the above stated policy and federal guidelines in granting or denying an exemption, unless the supervisor/assessor and 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 why are communicated in writing to the claimant.

The foregoing resolution offered by Township Board Member S. Keene and supported by Township Board Member A. Faist. Upon roll call vote, the following voted:

"Ayes": 4

"Nay": 0

The Township Clerk declared the resolution \_\_\_\_\_.

Sally Keene 01/10/24  
Township Clerk Date