

Green Charter Township

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Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

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 Green Charter Township, Mecosta 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. Asset level for 2025 includes the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available.

The Asset Level does not include the primary residence for which exemption is being sought. However, it does include, but is not limited to: - A second home, additional land not associated with the primary residence, or other buildings other than the primary residence being sought for exemption. - Vehicles and other recreational vehicles such as motor homes, campers, ATVs, boats, and motorcycles. - Net receipts from farm self-employment. (The same provisions as above for self-employment.) - Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments and public assistance. - Alimony, child support, and military family allotments. - Private pensions, governmental pensions, and regular insurance or annuity payments. - College or university scholarships, grants, fellowship, and assistantships. - Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings. - Jewelry, antiques, artwork, equipment, and other personal property of value. - Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms. - Withdrawals of bank accounts and borrowed money. - Gifts, loans, lump-sum inheritances, and one-time insurance payments. Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches.

"...The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the homestead...." THE ASSET LEVELS SHALL INCLUDE THE AMOUNT OF CASH, FIXED ASSETS OR OTHER PROPERTY THAT COULD BE USED, OR CONVERTED TO CASH FOR USE IN THE PAYMENT OF PROPERTY TAXES. THE ASSET TEST SHALL BE THE MAXIMUM AMOUNT PERMITTED AND ALL OTHER ASSETS ABOVE THAT AMOUNT SHOULD BE CONSIDERED AS AVAILABLE. THE ASSET LEVEL **FOR 2025** SHALL NOT EXCEED \$ 16,000

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 supervisor or board of review, 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.

- 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 United States Office of Management and Budget

Size of Family Unit Poverty Guidelines

1 - \$15,060	5 - \$36,580
2 - \$20,440	6 - \$41,960
3 - \$25,820	7 - \$47,340
4 - \$31,200	8 - \$52,720

For each additional person \$5,380

BE IT ALSO RESOLVED that the 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 are communicated in writing to the claimant.

The foregoing resolution offered by Board Member Walsh and supported by Board Member Meads.

Upon roll call vote, the following voted "Aye" ✓

0 "Nay:" 0


Clerk

I, Corri Riebow, the duly elected and acting Clerk of Green Charter 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 **May 13th 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.


Clerk