

RESOLUTION: #2024 2-12

**POVERTY EXEMPTION INCOME GUIDELINES
AND ASSET TEST**

At a regular meeting of the NORTH STAR TOWNSHIP BOARD held on Monday, February 12, 2024; the following Resolution was offered by Board Member:

John Hardman and seconded by **Heidi Drowley**.

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 exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that North Star Township, Gratiot County, adopts the following guidelines for the Supervisor and Board of Review to implement.

The guidelines shall include, but not be limited to, 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 of 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 homestead the property for which an exemption is requested.
- 2) File a claim with the Supervisor or Board of Review, after January 1st, but before the day prior to the last day of the Board of Review on a form provided by the local assessing unit, and be 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 driver’s license or other form of identification if requested by the Supervisor or Board of Review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the Supervisor or Board of Review.
- 5) Meet the *federal poverty income guidelines and determined annually by the United States Office of Management and Budget*.

Size of Family Unit	Poverty Guidelines
1.....	\$15,060
2.....	\$20,440
3.....	\$25,820
4.....	\$31,200
5.....	\$36,580

6.....	\$41,960
7.....	\$47,340
8.....	\$52,720
Addition Person.....	\$ 5,380

- 6) Meet additional eligibility requirements as determined by the Township Board, including: The applicant’s eligible assets are limited to the house and one car with a value of not more than \$30,000.00, but must list any additional vehicles, boats, motorcycles, snowmobiles, farm equipment etc...and any real estate not included in the homestead, etc...
- 7) Partial Poverty Exemption: Starting in 1995, PA390 of 1994 authorizes partial poverty exemptions. A partial poverty exemption is an exemption of only a part of the taxable value of the property rather than the entire taxable value. (See PA390-1994 for complete instructions)

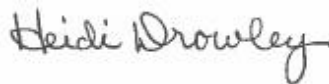
BE IT ALSO RESOLVED, that the Board of Review shall follow the above stated policies and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policies and federal guidelines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

“Aye” 5

“Nay” 0

“Absent” 0

Upon a roll call vote, the above Resolution was declared adopted on February 12, 2024.



Heidi Drowley, Clerk