

WHEATFIELD TOWNSHIP BOARD OF TRUSTEES
RESOLUTION 2024-1
A RESOLUTION OF GUIDELINES FOR APPLICANTS REQUESTING
CONSIDERATION FOR POVERTY EXEMPTION

At a regular meeting of the Township Board of Trustees of Wheatfield Township, Ingham County, Michigan, on Tuesday January 9, 2024 at 7 PM, Eastern Standard time.

PRESENT: Allen, Henley, Kapp and Myer

ABSENT: Miller

The following resolution was offered by Kapp and supported by Allen.

BY LAW ALL BOARD OF REVIEW MEETINGS AND THE INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. DOCUMENTATION SUBMITTED TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE RULES PRESCRIBED IN THE FREEDOM OF INFORMATION ACT AND REQUESTS FOR INFORMATION MAY BE RELEASED TO THE PUBLIC.

POVERTY EXEMPTION GUIDELINES FOR 2024

(UNDER mcl 211.7u – NEW REQUIREMENTS)

USING 2023 INCOME STANDARDS FOR 2024

NEW POVERTY EXEMPTION REQUIREMENTS EFFECTIVE 1994

PA 390 of 1994 states that the poverty exemption shall not be granted to property owned by a corporation.

Starting 1995, PA 390 of 1994 states that the ***governing body*** of the local assessing unit shall determine the policies and guidelines that the local assessing unit will use when deciding whether to grant poverty exemptions.

PA 390 requires that the poverty exemption guidelines include the asset levels of the entire household. The determination of the amount of asset levels is left to the local governing body. Local governing bodies are required by the Act to set income and asset levels for their poverty exemption guidelines.

In order to qualify for the poverty exemption, the claimant must meet ***all*** of the tests set by the local governing body.

PA 390 requires that local assessing units make available their policies and guidelines for the granting of poverty exemptions. The Board of Review shall follow the policies and guidelines of the local assessing unit when granting or denying a poverty exemption. The same standards shall apply to each claimant in the unit for the assessment year.

PA 390 requires that the poverty exemption guidelines set by the governing body of the local assessing unit include income and asset level. The act further requires that the income levels NOT be set lower than the federal poverty income standards.

PARTIAL POVERTY EXEMPTIONS:

If a taxpayer qualifies for the poverty exemption, the Board of Review can grant a 100%, 50%, or 25% reduction in taxable value. There are no other percentage reductions permitted unless approval is granted to the local unit by the State Tax Commission for additional percentage reductions. The request must comply with the *State Tax Commission Police Regarding Requests for Percentage Reduction in Taxable Value for Poverty Exemptions* and must be submitted using Form 5738.

FILING FOR THE POVERTY EXEMPTION:

In order to be eligible for the poverty exemption, the claimant must do all of the following **on an annual basis:**

- 1) Own and occupy a homestead property for which the exemption is requested.
- 2) File a Claim with the supervisor/assessor or board of review after January 1, but before the day prior to the last day of the Board of Review on a form provided by the local assessing unit.
- 3) Provide Federal and State income tax returns for all persons residing in the homestead including any property tax credit returns or signed affidavit from filer.
- 4) Produce a valid driver’s license or other form of identification if requested.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested, if requested.
- 6) Meet the federal poverty income standards adopted by the governing body of the local assessing unit.
- 7) Meet the asset levels set by the governing body of the local assessing unit.

A claimant may Request a Poverty Exemption and Appeal the Property’s Assessment to the Board of Review in the current year.

FEDERAL POVERTY INCOME STANDARDS:

The following are the federal poverty income standards that the United States Office of Management and Budget recommend that federal departments and agencies use. *Wheatfield Township* has adopted these Income Levels for the basis of granting “Poverty Exemptions.” These amounts are adjusted annually. (See Bulletin No, 5 of 2012 for what the U. S. Census Bureau considers “income” to include.)

To be eligible for a poverty exemption in the Township of Wheatfield FOR 2024 your gross income may NOT exceed these guidelines. If your gross income exceeds the levels listed below you do not qualify for a Poverty Exemption.

1 person.....	\$14,580
2 persons.....	\$19,720
3 persons.....	\$24,860
4 persons.....	\$30,000
5 persons.....	\$35,140
6 persons.....	\$40,280
7 persons.....	\$45,420
8 persons.....	\$50,560
For Each Additional Person add.....	\$5,140

MAXIMUM ASSET STANDARDS TO BE ELIGIBLE FOR A POVERTY EXEMPTION

PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test)

The Township of Wheatfield has adopted the following MAXIMUM ASSET STANDARDS for a household to be eligible for a POVERTY EXEMPTION. The below asset levels DO NOT include the value of your homestead. (Per Tribunal ruling 08-13-97, Docket #236230), and the equity of the homestead should not be included within the asset test to be valid. Excess land that can be divided under the current zoning will be considered an asset. (See Bulletin No. 5 of 2012 for a list of assets to also be considered in the maximum asset test.)

<i>1 person.....</i>	<i>\$20,000</i>
<i>2 persons.....</i>	<i>\$25,000</i>
<i>3 persons.....</i>	<i>\$30,000</i>
<i>4 persons.....</i>	<i>\$35,000</i>
<i>5 persons.....</i>	<i>\$40,000</i>
<i>6 persons.....</i>	<i>\$45,000</i>
<i>7 persons.....</i>	<i>\$50,000</i>
<i>8 persons.....</i>	<i>\$55,000</i>
<i>9 persons or more.....</i>	<i>\$60,000</i>

If your household assets exceed this amount, you are NOT eligible for a POVERTY EXEMPTION.

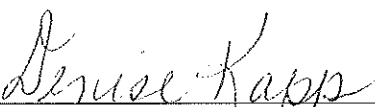
BE IT RESOLVED that this resolution shall be effective upon its adoption by the Wheatfield Township Board of Trustees on Tuesday January 9, 2024.

Yeas: 4
Nays: 0
Absent: 1

RESOLUTION DECLARED ADOPTED. January 9, 2024


Denise Kapp, Wheatfield Township Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Trustees of the Township of Wheatfield, County of Ingham, Michigan at a regular meeting held on Tuesday January 9, 2024 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.


Denise Kapp, Wheatfield Township Clerk