

**SUPERIOR TOWNSHIP
POVERTY EXEMPTION POLICY GUIDELINES RESOLUTION
2024**

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

WHEREAS, the principal residence of persons, who the Township 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

WHEREAS, pursuant to PA 390 of 1994, the Township of SUPERIOR, Chippewa County, adopts the following guidelines for the Board of Review to Implement. The guidelines shall include the 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 of 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 Township 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 account, checking accounts, stocks, bonds, life insurance, retirement funds, etc not to exceed current federal poverty guidelines.
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 Service 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.

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The following are the 2024 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The current guidelines shall be reviewed and included with the policy in January of each year. The annual allowable income includes income for all persons residing in the principal residence.

2024 FEDERAL POVERTY GUIDELINES

<u>PERSONS IN HOUSEHOLD</u>	<u>INCOME</u>
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560

Whereas, pursuant to PA 253 of 2020 if a person claiming an exemption qualified under the eligibility requirements, the Board of Review shall grant the exemption in whole or in part as follows:

A full exemption equal to 100% reduction in taxable value for the tax year in which the exemption is granted.

A partial exemption equal to 1 of the following:

A 75%, 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.

NOW, THEREFORE BE IT HEREBY RESOLVED THAT THE Township Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption. **THE BOARD OF REVIEW IS NOT PERMITTED TO DEVIATE FROM THE ADOPTED POLICY AND GUIDELINES (THIS IS A CHANGE TO THE LAW IN PA 253 OF 2020)**

To be completed by Assessor/Board of Review Only

Petition Number _____

Parcel Number _____

Property Address _____

Documentation complete (circle one) Yes No

Total Annual Income \$ _____ Qualifies for exemption Yes No

Persons in household: _____ Current year Federal Poverty Total Maximum Income _____

Total Asset Value \$ _____ Qualifies for exemption Yes No

Annual Income _____ x (5) = _____

Asset value shall not exceed 5 times annual household income

Current year (tentative) property taxable value _____

Current year (estimated) property taxes _____

Current year rate of inflation increase _____

Taxable Value _____ x rate of inflation _____ = maximum taxable liability _____

Current year (estimated) partial exemption property taxes _____

Michigan Property Tax Credit (1040CR) \$ _____

Board of Review Use Only

Recommendation by Board of Review (see BOR minutes for voting) Date _____

- Denied
- Partial Exemption
- Full Exemption

Comments: _____

THIS APPLIES TO ALL APPLICATIONS FOR THE POVERTY EXEMPTION. THE APPLICANT'S HOUSEHOLD SHALL NOT HAVE LIQUID CASH ASSETS IN EXCESS OF FEDERAL POVERTY GUIDELINES. AND, SHALL NOT HAVE TOTAL ASSETS OF CASH AND NONCASH ASSETS IN EXCESS OF THE FEDERAL POVERTY GUIDELINES BASED ON SIZE OF PERSONS IN THE HOUSEHOLD.

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The foregoing resolution offered by Township Board Member

Rathy Loup

Supported by Township Board Member

John Waisanen

Aye:

Nay:

Jolene Passmore, Clerk

Susanne Kniskern, ^{Treasurer} ~~Trustee~~

_____ ✓ _____

John Waisanen, Trustee

_____ ✓ _____

Kathy Loup, Trustee

_____ ✓ _____

The Supervisor declared the resolution adopted 7/23/2024



SUPERVISOR

I, Jolene Passmore, duly appointed and acting clerk of Superior Township, hereby certify that the foregoing resolution was adopted by the township board of said township meeting of said board held on July 23, 2024, at which meeting a quorum was present by a roll call vote of said members as herein before set forth; that said resolution was ordered to take immediate effect.

CLERK 