

RESOLUTION FOR POVERTY EXEMPTION GUIDELINES  
R2024-01

At a Regular meeting of the Imlay Township Board held at the Imlay Township Hall, 682 N. Fairgrounds Road, Imlay City, MI 48444 on the 17th day of January, 2024 at 7:30 p.m.

PRESENT: Members Farkas, Jepsen, Priehs, Guerin,  
Stoldt

ABSENT: Members None

The following Resolution was offered by Member Jepsen and supported by Member Guerin.

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

WHEREAS, the principal residence of a person, who in the judgment of the Board of Review determines that by reason of poverty is unable to contribute to the public charges is eligible for exemption (in whole or in part) from taxation under General Property Tax Act 390 of 1994 (MCL211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Imlay in Lapeer County (Michigan) adopts the following guidelines for the Board of Review to follow. 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 for which the exemption is being requested (including any property tax credit returns filed in the current or 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 principal residence) the property for which the exemption is requested.
- 2) File a claim with the Township of Imlay (Lapeer County, Michigan), accompanied by the Federal and State income tax returns for all persons residing in the principal residence or a signed State Tax Commission Form 4988 (Poverty Exemption Affidavit).
- 3) File a claim reporting that combined assets of all persons residing therein do not exceed the asset test level (\$20,000 + \$5,000 for each additional household member after the first). 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 accounts, checking accounts, stocks, bonds, life insurance and retirement funds.

4) Produce (if requested) a valid driver's license or other form of identification that is deemed satisfactory by the Board of Review.

5) Produce (if requested) a deed, land contract or other evidence of ownership of the property for which the exemption 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 that the alternative guidelines do not provide eligibility requirements less than the Federal guidelines).

7) Application for exemption shall be filed between January 1st and the day prior to the December Board of Review. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.


The Federal Poverty Income Guidelines – which are updated annually by the United States Department of Health and Human Services - are used to calculate the poverty level required to qualify for the exemption. The annual allowable income includes income for all persons residing in the principal residence for which the exemption is requested. Further, for families/households with more than 8 persons, an additional set amount is added for each additional person.

NOW, THEREFORE, BE IT RESOLVED that the Township of Imlay in Lapeer County (Michigan) adopts these guidelines for the Board of Review to follow when granting or denying an exemption.

BE IT FURTHER RESOLVED: That the Imlay Township Board rescinds all previous Poverty Exemption Resolutions.

VOTE: AYES 5 NAYS 0 ABSENT 0

The foregoing Resolution declared adopted.

  
Carla Jepsen  
Imlay Township Clerk

DATED 1/17/2024

**DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.**

Michigan Tax Tribunal  
 PO Box 30232  
 Lansing, MI 48909  
 Phone: 517-373-3003; Fax: 517-373-1633; E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

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 assessor, 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.
- 3) Produce a valid driver's license or other form of identification if requested.
- 4) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 5) 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.
- 6) The application for an exemption shall be filed after January 1, but four days 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 for all persons residing in the principal residence.

*Federal Poverty Guidelines for 2024 Assessments*

<b><u>Number of Persons Residing In the Principal Residence</u></b>	<b><u>Poverty Guidelines Annual allowable income</u></b>	<b><u>Poverty Guidelines Imlay Township</u></b>
1 person	\$14,580	\$19,720
2 persons	\$19,720	\$24,860
3 persons	\$24,860	\$30,000
4 persons	\$30,000	\$35,140
5 persons	\$35,140	\$40,280
6 persons	\$40,280	\$45,420
7 persons	\$45,420	\$50,560
8 persons	\$50,560	\$55,700
Each additional person, add \$5,140		

**Asset Test:**

In addition to income limits, applicants cannot have more than \$20,000 in assets (not including the principal residence), per household, with an additional \$5,000 in assets allowable for each additional household member after the first. The applicant is required to list all assets on the attached application.