

**TOWNSHIP OF WASHINGTON  
GRATIOT COUNTY, MICHIGAN  
2021 POVERTY EXEMPTION RESOLUTION  
RESOLUTION 2021-03**

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

**WHEREAS**, the principal residence of persons, who the 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 Washington, Gratiot County adopts the following guidelines for the 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;

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 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 accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 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 Services 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.

The following are the 2021 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 Used in the Determination of Poverty Exemptions**

<u>Number of Persons Residing in the Principal Residence</u>	<u>Poverty Guidelines annual allowable income</u>	<u>Allowable Assets</u>
1	12,760	27,741
2	17,240	34,365
3	21,720	41,103
4	26,200	47,710
5	30,680	54,547
6	35,160	61,265
7	39,640	67,892
8	44,120	74,763
Additional Persons, add	4,480	9,345

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Assessor and 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 reasons are communicated in writing to the claimant.

The foregoing resolution offered by Township Board Member: *Kevin Whaley*  
And supported by Board Member *ERIC WHITFORD*

The following voted:  
Aye: *all for ayes - Whitford, Rogers, H Whaley, Crocker, K Whaley*  
Nay: *NONE*  
Absent: *NONE*

Date: February 4, 2021 