

**WASHINGTON TOWNSHIP**  
**Gratiot County, Michigan**  
**Resolution # 2025-005**

**RESOLUTION: PARTIAL POVERTY EXEMPTION GUIDELINES**

WHEREAS, State Tax Commission Policy regarding requests for percentage reductions in taxable value for poverty exemption under MCL 211.7u Public Act 253 of 2020 amended MCL 211.7U related to poverty exemptions; and

WHEREAS, PA 253 of 2020 lists the specific percentage reductions in taxable value that may be used by the board of review granting a poverty exemption; and

WHEREAS, MCL 211 7U (5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted: or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted if between \$1.00 to \$2,500 over Income/Asset Test: or
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted if between \$2,501 to \$3,200 over Income/Asset Test: or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted if between \$3,201 to \$4,500 over Income/Asset Test: or

NOW, THEREFORE, BE IT RESOLVED that no other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission. The Commission shall use the following process for the filing, review, and approval of the local assessing unit requests to utilize a percentage reduction in taxable value when approving poverty exemptions under MCL 211.7u:

1. A local assessing unit that wants to use any other percentage reduction(s) in taxable value other than the reductions specifically authorized in statute must obtain permission for use of such percentage reduction(s) by filing Form 5738, Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u with the State Tax Commission.
2. The local assessing unit must indicate in the Form the Specific percentage reduction(s) in taxable value requested and an explanation of how the requested percentage reduction(s) will be calculated and applied when granted a poverty exemption. Based on case law, calculations that utilized any of the following are not permitted:
  - a: A limitation on the maximum value of the principal residence eligible to receive an exemption

b: A requirement that the principal residence must be owned for a certain number of years before a claim for exemption can be made

c: A limitation on the number of years an exemption can be claimed and received

The foregoing resolution offered by Board Member, K.Whaley.

Second offered by Board Member, H.Whaley.

Upon roll call vote the following Township Board Members voted accordingly:

Supervisor, Howard Whaley	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
Clerk, Tarry Stahl	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
Treasurer, Kevin Whaley	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
Trustee, Nancy Rogers	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
Trustee, Eric Whitford	YES <input type="checkbox"/> NO <input type="checkbox"/> Absent

The Supervisor declared the resolution adopted on February 20, 2025.

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(Supervisor Signature)

### CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a document from the official records of Washington Township, Gratiot County, Michigan.

Tarry Stahl  
Tarry Stahl, Washington Township Clerk

2/20/25  
Date