

Denis Stephens: Supervisor
Renee Ryland: Treasurer
Tracy Turner: Clerk

Ogemaw Township
Ogemaw County, Michigan



Sandra Hodgins: Trustee
Ronald Dantzer: Trustee

Township Board Resolution to Adopt 2024 Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Ogemaw Township, Ogemaw County, adopts the following guidelines for the supervisor and 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 homestead the property for which an exemption is requested.
- 2) File a claim with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being considered.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 7) Any additional eligibility requirements as determined by the township board;
 - a) Asset Level: Individual or Family assets of Real and or Personal Property shall not exceed \$25,000 excluding principal residence.

b) Principal residence is defined as the home and up to two acres of land where the home is setting. The remaining property over two acres shall be considered for determining the \$25,000 asset level. The price per acre shall be determined by the land value stated on the property record card.

FEDERAL POVERTY INCOME STANDARDS FOR 2024 ASSESSMENTS: The following are the federal poverty income standards Effective from July 1, 2023 to June 30, 2024 for use in setting poverty exemption guidelines for 2024 assessments.

Size of Family Unit Poverty Guidelines

- 1 - \$15,060
- 2 - \$20,440
- 3 - \$25,820
- 4 - \$31,200
- 5 - \$36,580
- 6 - \$41,960
- 7 - \$47,340
- 8 - \$52,720

For each additional person, add \$5,380

BE IT ALSO RESOLVED that the 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 are communicated in writing to the claimant.

The foregoing resolution offered by Board Member _____ and supported by Board Member _____.

Upon roll call vote, the following voted:

"Aye:"

"Nay:"

The Supervisor declared the resolution adopted.

Clerk

I, Tracy Turner, the duly elected and acting Clerk of Ogemaw Township, hereby certify that the foregoing resolution was adopted by the township board of said township at a regular meeting of said board held on February 21, 2024, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Clerk