

**RESOLUTION TO ADOPT ANNUAL POVERTY EXEMPTION INCOME
GUIDELINES AND ASSET TEST**

At a regular meeting of the Township Board of Forsyth Township of Marquette County, Michigan, held at the Gwinn Community Center, 165 N. Maple Street, Gwinn, Michigan, on December 28, 2023

PRESENT: Supervisor Boogren, Treasurer Kevern, Trustee Bodenus, Trustee Heikkila

ABSENT: Clerk Lauren

MOTION BY: Treasurer Kevern

SUPPORTED BY: Supervisor Boogren

WHEREAS, the principal residence 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 Forsyth Township, Marquette 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 principal residence 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.
 - a. Application for exemption shall be filed after January 1, but no later than the day prior to the last day of the December Board of Review meeting. 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.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being asked for if requested.

- 5) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.
- a. The following are the 2024 federal poverty income guidelines relevant to the State of Michigan. The annual allowable income includes income for all persons residing in the principal residence.

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$4,720

The 2024 poverty guidelines are in effect as of January 17, 2024

- 6) Meet the additional eligibility requirements of the Forsyth Township Asset Test:
- a. The property shall not have been purchased within two (2) years of the application date.
 - b. The value of the applicant's assets shall not exceed \$15,000.
 - i. These assets **shall not be considered** when applying an asset test to determine qualification:
 - The value of the applicant's primary residence and contiguous residential land
 - The value of personal property, such as furniture and clothing.

NOW BE IT RESOLVED THAT:

The Board of Review shall follow the above stated policies 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.

YES: Supervisor Boogren, Treasurer Kevern, Trustee Heikkila, Trustee Bodenus

NAYES: None

ABSTAINED: None

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
) ss:
FORSYTH TOWNSHIP)

I, Ronald Lauren, the fully qualified and acting Clerk of Forsyth Township, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Forsyth Township at a regular meeting held on the 28th day of December, 2023 the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature

This 28th day of December, 2023.



Ronald Lauren
Forsyth Township Clerk