



WHITEHALL TOWNSHIP

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Township of Whitehall Township

Resolution 2022-1

POVERTY GUIDELINES RESOLUTION

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

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 in part from taxation under Public Act 390, 1994(MCL 211.7u); and was further amended by PA 620 of 2002.

WHEREAS, pursuant to PA 390, 1994 and was further amended by PA 620 f 2002. Whitehall Township of Muskegon 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, files in the current of immediately preceding year;

To be eligible a person shall do all the following on an annual basis;

- 1) File a claim with the Board of Review after January 1, on a form provided by the Township of Whitehall. Note: the filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.
- 2) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. (Specific income test is attached/included in this document.)

3) Attach Copies of the Following:

- a. Federal and State Income Tax Forms for **ALL** persons residing in the home
- b. Property Tax Credit Form
- c. W-2 forms
- d. Copy of Deed of Land Contract
- e. Identification of Driver's License
- f. Copies of the last four months of bank statements for **ALL** persons residing in the home

4) Meet asset levels of the following:

- a. Liquid assets may not exceed \$3,000
- b. Transportation- 1 per income provider
- c. Total assets cannot exceed \$10,000 excluding your homestead
- d. Recreational type vehicles- none
- e. Must not own more land than 1 acre.

You must provide proof of income and assets, including any property tax credit returns to be considered for an exemption. The Board of Review has the final decision as to whether poverty exemption should be granted and the amount of the exemption. Poverty exemption must be applied for every year.

NOW, THEREFORE , LET IT BE RESOLVED

That the Supervisor/Assessor and 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 Dennis
and supported by Board Member Arnold on 1-24-22.

Upon a roll call vote the following voted (circle answer):

Arnold Erb yes
Sarah Sylvester yes
Dennis Kroll yes
Chuck Schmitigal yes
Margaret "Madge" Kraai yes

The Supervisor declared the Policy Approved.

I, Sarah Sylvester, the duly elected and acting Clerk of Whitehall Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on 1-24-22, 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,

Sarah Sylvester
Clerk

Size of Family Unit	Poverty Guidelines
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660
For each additional person	\$4,540

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: PA 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.