

Township of Whitehall

Resolution 25-03

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); as amended.

WHEREAS, pursuant to PA 390 of 1994 as amended, 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, filed in the current or immediately preceding year;

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

- 1) File a claim with the Assessor or Board of Review, accompanied by federal and state income tax returns filed in the immediately preceding year or in the current year for all persons residing in the principal residence. The claim for exemption should be on form 5737 - Application for Poverty Exemption, along with form 5739 - Affirmation of Ownership and Occupancy. For individuals not required to file a federal or state income tax return, they must also file an affidavit affirming this on form 4988.
- 2) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. (Specific income test is attached/included in this document.)

- a. Total Annual Household Income shall not exceed the following amount applicable to the number of persons living in the household:

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	\$5,380

- b. Total Annual Household Income shall be based on Federal Poverty Income Guidelines and will be adjusted annually to agree to the federally established amount.

3) Attach copies of the following:

- b. Federal and State Income Tax Forms for ALL persons residing in the home if required to file, otherwise a 4988 affidavit
- c. W-2 forms
- d. Copy of Deed or Land Contract proving ownership
- e. Valid driver's license or other form of identification
- 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 combined assets cannot exceed \$10,000 excluding the primary residence for which the exemption is requested
- d. Recreational type vehicles- none

- 5) The application for an exemption shall be filed after January 1 and no later than the day before the December Board of Review begins. 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.

You must provide proof of income and assets to be considered for a poverty exemption for ALL persons residing in the home. The Board of Review has the final decision as to whether an exemption should be granted and the amount of the exemption. Poverty exemptions must be applied for every year.

NOW THEREFORE, LET IT BE RESOLVED

That the Supervisor and the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Board Member Madge Kraai
and supported by Board Member Ilene Nichols

Upon a roll call vote the following voted:

Dennis Kroll yes

Madge Kraai yes

Ilene Nichols yes

Dave Holly yes

Chuck Schmitigal yes

The Supervisor declared the Policy adopted.

I, Ilene Nichols, 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 January 27, 2025, 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,

Ilene R. Nichols
Clerk