## ALAIEDON TOWNSHIP RESOLUTION 2025-02 ALAIEDON TOWNSHIP BOARD OF TRUSTEES RESOLUTION OF GUIDELINES FOR APPLICANTS REQUESTING CONSIDERATION FOR POVERTY EXEMPTION for 2025

At a regular meeting the Township Board of Trustees of Alaiedon Township, Ingham County, Michigan, held at the Alaiedon Township Hall, on the 13th of January, 2025 at 8p.m., Eastern Standard Time.

PRESENT: Supervisor Lott, Clerk Hafley, Treasurer Everett, Trustee Smith and Trustee

Kranz

ABSENT: None

The following amendment to the Poverty Exemption Resolution was made by and supported by.

BY LAW ALL BOARD OF REVIEW MEETINGS AND THE INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. DOCUMENTATION SUBMITTED TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE RULES PRESCRIBED IN THE FREDOM OF INFORMATION ACT AND REQUESTS FOR INFORMATION MAY BE RELEASED TO THE PUBLIC.

## POVERTY EXEMPTION GUIDELINES FOR 2025 (UNDER MCL 211.7u - NEW REQUIREMENTS) NEW POVERTY EXEMPTION REQUIREMENTS EFFECTIVE 2025

A claimant may Request a Poverty Exemption and Appeal the Property's Assessment to the Board of Review in the current year.

## **FEDERAL POVERTY INCOME STANDARDS:**

The following are the prior tax year (2025) federal poverty income standards that the United States Office of Management and Budget recommend that federal departments and agencies use. *Alaiedon Township* has adopted these Income Levels for the basis of granting "Poverty Exemptions." These amounts are adjusted annually.

To be eligible for a poverty exemption in the Township of Alaiedon FOR 2025 your gross income may NOT exceed these guidelines. If your gross income exceeds the levels listed below you do not qualify for a Poverty Exemption:

Size of Family Unit	Poverty Guidelines
1 person	\$ 15,060
2 persons	\$ 20,440
3 persons	\$ 25,820
4 persons	\$ 31,200
5 persons	\$ 36,820
6 persons	\$ 41,960
7 persons	\$ 47,340
8 persons	\$ 52,720

**Note:** PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit <u>shall</u> 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 the use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above the amount should be considered as available. Please see STC Bulletin 14 of 2019 for more information on poverty exemptions.

2025 Asset level (2010 level x rate of inflation) is as follows:

l person	\$ 35,942
2 person	\$ 44,624
3 person	\$ 53,162
4 person	\$ 61,549
5 person	\$ 70,232
6 person	\$ 78,771
7 person	\$ 87,456
8 person	\$ 95,993
9+person	\$103,930

**Note:** P.A. 135 of 2012 changes 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 does include the owner of the property who is filing for the exemption.

**Note:** P.A. 253 of 2020 removes the word "supervisor" from statute. Only BOR grant/deny poverty exemption. BOR must not deviate from adopted policy guidelines for "substantial & compelling reasons", BOR must grant (full) 100%, 50%, and 25% for person who meets eligibility requirements or the Township will need STC approval for any other percentage reduction.

BE IT RESOLVED that this resolution shall be effective upon its adoption by the Alaiedon Township Board of Trustees on January 13, 2025

Yeas: Lott, Hafley, Everett, Kranz, Smith

Nays: None Absent: None

RESOLUTION DECLARED ADOPTED.

Kimberly Hafley, Alaiedon Township Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Trustees of the Township of Alaiedon, County of Ingham, Michigan at a regular meeting held on January 13, 2025, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Kimberly Hafley, Alaiedon Township Clerk

## **Application for MCL 211.7u Poverty Exemption**

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PAR	T 1: PERSONAL INFOR	RMATION -	- Petitioner must li	ist all required person	al information.				
Petitioner's Name			Daytime Phone Number						
Age of Petitioner Marital Status			Age of Spouse	Number of Legal Dependents					
Prope	rty Address of Principal Residence			City	State	ZIP Code			
	Check if applied for Hor	mestead Pi	roperty Tax Credit	Amount of Homestead Property Tax Credit					
PAR	T 2: REAL ESTATE INF	ORMATIO	N						
evid	the real estate information				to provide a d	eed, lan	d contract or other		
Property Parcel Code Number Name of Mortgage Compa				Name of Mortgage Company	1				
Unpaid	d Balance Owed on Principal Resid	ence	Monthly Payment	Length of Time at this Residence					
Property Description									
			100						
PAR	T 3: ADDITIONAL PRO	PERTY INF	FORMATION						
List	information related to an	y other pro	perty owned by yo	u or any member resid	ding in the hou	ısehold.	c		
Check if you own, or are buying, other property. If checked, complete the information below.					m other Property				
Property Address			City		State	ZIP Code			
1	Name of Owner(s)			Assessed Value	Date of Last Taxes Paid		Amount of Taxes Paid		
	Property Address			City		State	ZIP Code		
2	Name of Owner(s)			Assessed Value	Date of Last Taxes Paid		Amount of Taxes Paid		

PART 4: EMPLOYMENT	INFORMAT	ION — List your o	current emplo	yment in	formation.		
Name of Employer							
Address of Employer			City	City			ZIP Code
Contact Person			Employer Te	elephone Nu	mber		, L
PART 5: INCOME SOUR	CES		orte de la constante de la con				1-11-16-1
List all income sources, in accounts), unemployment judgments from lawsuits, income, for all persons re	t compensat alimony, ch	tion, disability, gov ild support, friend	ernment pen:	sions, wo	orker's compensa	tion, div	idends, claims and
	Source	of Income			Month	ly or An (indicate	nual Income which)
PART 6: CHECKING, SA	VINGS AND	INVESTMENT IN	FORMATIO	N		E.S.	
List any and all savings accounts, postal savings, persons residing at the pr	credit unior						
Name of Financial Ins or Investments		Amount on Deposit	Current Interest Rat	e I	Name on Account		Value of Investment
			1				
PART 7: LIFE INSURANCE	E — List al	l policies held by a	all household	member	rs.		
Name of Insured	Amount Policy		Policy P				Relationship to Insured
			[8]				
PART 8: MOTOR VEHICL	E INFORM	ATION		44.		-	
All motor vehicles (includ within the household must		/cles, motor home	es, camper tr	ailers, e	tc.) held or owne	ed by ar	ny person residing
Make		Year		Monti	hly Payment	В	alance Owed

PART 9: HOUSEHOLD O	CCUPANTS	<ul><li>List all p</li></ul>	ersons I	iving	in the househ	ıold.			
First and Last Name		Age		Relationship to Applicant P		Plac	Place of Employment		\$ Contribution to Family Income
						+			
						<u> </u>			
						1			
				-		-			
						4			
PART 10: PERSONAL DE	BT — List all	l personal d	lebt for a	all hou	usehold mem	bers.			
Creditor	Purpose	of Dobt	Dat of De		Original Ba	lanca	Mant	thly Payment	Palance Owed
Creditor	Pulpose	or pept	OI DE	ומנ	Original ba	iance	WIOIII	thly Payment	Balance Owed
	-								
PART 11: MONTHLY EXPI	ENSE INFOF	RMATION	III N						
The amount of monthly exnecessary.	cpenses relat	ted to the p	rincipal	resid	ence for eac	h cate	gory	must be listed	1. Indicate N/A as
Heating	Electric			Water			Phone		
Cable	Food			Clothing			Health Insurance		
Garbage	arbage Daycare					Car	Car Expense (gas, repair, etc.)		
Other (type and amount)  Other (type		Other (type an	d amount)	nt) Oth			Other (type and amount)		
Other (type and amount)  Other (type and amount)			d amount)			Oth	er (type	e and amount)	

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT							
The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.							
The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.							
PART 12: CERTIFICATION							
I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.							
Printed Name Signature	Date						

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal PO Box 30232 Lansing MI 48909

Phone: 517-335-9760

E-mail: taxtrib@michigan.gov