

**WATERVLIET CHARTER TOWNSHIP
BERRIEN COUNTY, MICHIGAN**

2024-01

**Township Board Resolution to Adopt
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 Watervliet Charter Township, Berrien 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.

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 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. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
5. Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget plus 5%.
6. Meet additional eligibility requirements as determined by the township board, including:
 - a. Poverty Exemptions shall not be granted if the applicant's household annual taxable and non-taxable interest and dividend income are more than \$125.
 - b. A second home can be considered an asset but not a disqualifying factor.
 - c. A poverty situation does not exist when property taxes do not exceed five percent (5%) of household income.
 - d. Claimant may not own more than one (1) vehicle per licensed driver per household.
 - e. Claimant may not exceed five thousand dollars (\$5,000) of value of assets, excluding homestead.
 - f. Claimant must provide a current copy of their home owner's insurance policy for review.

- g. The Board of Review may grant a percentage of the exemption based on ability to pay except that no other method of calculating taxable value may be used other than 100%, 50% or 25%.
7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the March, July, or December Board of Review. 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.

BE IT ALSO RESOLVED that 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 C. Curtis and supported by Board Member T. Scheid.

A vote on the foregoing resolution was taken and was as follows:

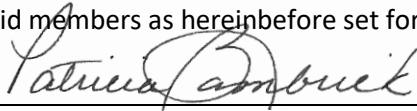
Roll call vote:

<u>Roll call vote:</u>	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Joe Stepich, Supervisor	x			
Patricia Bambrick, Clerk	x			
Tom Scheid, Treasurer	x			
Karl Bayer, Trustee	x			
Colleen Curtis, Trustee	x			
Mary Ann Pater, Trustee				x
Bob Wallace, Trustee	x			

The Supervisor declared the resolution adopted.

CERTIFICATION

I, Patricia Bambrick, the duly elected and acting Clerk of Watervliet Charter Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held January 15, 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

ATTACHMENT

2024 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA	
PERSONS IN FAMILY/HOUSEHOLD	POVERTY GUIDELINE
For families/households with more than 8 persons, add \$5,140 for each additional person.	
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560