

Brockway Township Board Resolution Regarding Poverty Appeals

Whereas; P.A. 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the public Acts of 1993, being Section 211.7u of the Michigan Compiled Laws, requires the governing body of the assessing unit to determine and make available to the public the policy and guidelines for the granting of Poverty Exemptions under this section; therefore, be it.

Whereas, local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services; and

Whereas, the Federal poverty guidelines per STC Bulletin No. 18 of 2023, PROCEDURAL CHANGES FOR THE 2024 ASSESSMENT YEAR, November 14, 2023 state the income levels for use in setting poverty exemption guidelines for 2024 and adopted by the Board of Trustees of Brockway Township are as follows:

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	\$5,140

PA 390 of 1994 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 following Asset Level Test is adopted by the Board of Trustees of Brockway Township for 2024:

Resolved; To be eligible for a Poverty Exemption in the Township of Brockway, a person must be the owner and must occupy the property as a principal residence, as defined, for which the exemption is requested; file copies of Federal and State Income Tax returns for all persons residing in the principal residence, including Property Tax Credit forms and/or Statement of Benefits paid from Michigan Department of Social Services or Social Security Administration; meet Federal Poverty income standards; be it further.

Resolved; the applicant's asset level excluding the principal residence, may not exceed \$50,000; be it further.

Resolved; The Board of Review shall request identification of the applicant and/or proof of ownership of the principal residence under consideration for Poverty Exemption; be it further.

MCL 211.7u states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A full exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted; or
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

Now, therefore, be it hereby resolved that the Board of Review shall follow the above stated policy, 2024 Federal Poverty Guidelines and Asset Level Test in granting or denying a poverty exemption, and the approval or denial will be communicated in writing to the claimant.

The following resolution was offered by Failla and supported by Krosnicki.

Vote on this Resolution, 5 members being present as follows:

Upon roll call vote, the following voted: (Aye) Nay".

- Kammer
- McMurtrie
- Krosnicki
- Failla
- True

Resolution 2024-7 adopted by the Brockway Township Board on February 13, 2024.



Clerk

I, Robert Kammer, the duly elected and acting Clerk of Brockway 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 February 13, 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