

Township of Sullivan Township

Resolution 2024-02-06

POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Township Board; and;

WHEREAS, the Principal Residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charges, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Sullivan, Muskegon County adopts the following guidelines for the 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 Board of Review after January 1 and no later than the day before the December Board of Review begins. The claim for exemption should be submitted 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 tax return, they must also file an affidavit affirming this on form 4988.
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 guidelines are 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 if required to file. If NOT required to file, form 4988 (affidavit) stating so needs to be submitted
 - b) W-2 forms
 - c) Copy of Deed or Land Contract
 - d) Valid Driver's License or other form of identification
 - e) Copies of the last four (4) months bank statements for ALL persons residing in the home
- 4) Meet asset levels of the of the following:
 - a) Liquid assets may not exceed \$3,000
 - b) Transportation — 1 per income provider
 - c) Recreational type vehicles — none
 - d) Total assets cannot exceed \$10,000 excluding your homestead

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

NOW, THEREFORE, LET IT BE RESOLVED


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

The foregoing resolution was moved by Tracey McGhan supported by Joe Kremen, and therefore adopted by the Board of Trustees of the Township of Sullivan, at a regular meeting held on

February 6, 2024

Roll Call Results as follows: Joe Jeremy Tony Tracey Libby

The Township Clerk declared the resolution passed.



Libby Spencer, Clerk

2/6/2024

Date