

Sullivan township

Resolution 1-14-2025

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 are not limited to the specific income and asset levels of the claimant and all persons residing in the household files in the current or immediately preceding year;

To be considered and approved for an exemption, 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 requiring to file a federal or state tax return, they must also file an affidavit affirming this on form 4988 -Poverty Exemption Affidavit. (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.)
 - a. Exemptions
 - i. At or below poverty standards as mentioned above = 100% exemption.
 - ii. \$0.01-\$1000.00 above poverty standards as mentioned above = 75% exemption.

iii. \$1000.01-\$5,000.00 above poverty standards as mentioned above = 50% exemption.

- 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 stating so must 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 the following asset requirements:
- a. Liquid assets may not exceed \$3,000
 - b. Transportation – limit of one per income provider
 - c. Recreational type vehicles – must have none
 - d. Total assets cannot exceed \$10,000 in value, excluding the homestead and one vehicle per income provider.

You must provide proof of income and assets to be considered for an exemption. The Board of Review has the final decision as to whether a poverty exemption should be granted and the amount of the 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 __Hazekamp__ and supported by __VanHouten__, and therefore adopted by the Board of Trustees at the Township of Sullivan, at a regular meeting held January 14, 2025.

Roll Call Results

YAY NAY

___ Hazekamp

___ Glavich

_____ Himber

_____ Brown

_____ VanHouten

The township supervisor declared the resolution Approved.

January 14, 2025 – Regular Meeting



Heather Brown - Clerk