

RESOLUTION

TO ADOPT GUIDELINES FOR POVERTY EXEMPTION

Minutes of a Regular Meeting of the Board of Trustees of Fort Gratiot Charter Township, County of St. Clair, Michigan, held on the 16th day of April, 2025, at 7:00 o'clock p.m., Prevailing Eastern Time.

MEMBERS PRESENT: WELLS, BUECHLER, ARMBRUSTER, CRAWFORD AND MONTGOMERY

MEMBERS ABSENT: BRADLEY AND BRUCKNER

The following Preamble and Resolution were offered by Member Buechler and supported by Member Wells:

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

WHEREAS, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u).

WHEREAS, pursuant to PA 390 of 199 the Charter Township of Fort Gratiot, St. Clair 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, including any property tax credit returns, filed in the current or immediately preceding year.

To be eligible, a person shall do all the following:

1. The application for an exemption shall be filed after January 1, but one day prior to the last day of the 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.
2. All applicants must submit a copy of the Federal Income Tax Return (1040 or 1040A), State Income Tax Return (MI-1040), and Homestead Tax Credit (MI-1040CR-4) filed in the immediately preceding year or in the current year for all persons living in the homestead. If applicant(s) is/are not required to file a Federal or State Income Tax Return, they must complete and file an Income Tax Exemption Affidavit.
3. All applicants must fill out an "Application for Hardship Exemption" in its entirety.
4. All applicants must file a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
5. All applicants must be the owner and resident of the property in which tax relief is filed on. They must provide a driver's license or other acceptable method of identification, if requested. They must also provide a deed, land contract, or other evidence of ownership if requested by the Board of Review.
6. All Financial Institution balances will be taken into account. The Board will also consider stocks, bonds, life insurance policies, other real estate owned, vehicles, interest income and any additional assets.
7. Gifts and contributions by all persons whether living in the household or not will be taken into consideration for the purposes of establishing exemption eligibility.
8. Non-cash benefits such as Medicaid, WIC, food stamps and school lunches shall be considered as household income for purposes of establishing exemption eligibility.
9. All applicants must meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. Household income limits are updated each year using the poverty threshold established by the Bureau of the Census.

10. A hardship exemption shall not be granted to any applicant who owns salable property other than their own homestead no matter where located.

11. Non-cash assets for the total household may not exceed \$15,000. The following assets are excluded from this limit:

- a) Applicants homestead property not exceeding \$100,000 in SEV
- b) Applicants' household personal property
- c) Licensed vehicles used for personal transportation and titled to a member of the household
- d) Applicants interest in Indian trusts' lands
- e) Assets not accessible by the applicant, co-owner, or any member of the applicant's household
- f) Insurance policies

12. All applicants with an asset level in excess of \$75,000 may not be considered for a poverty exemption. The Board of Review will consider all revenue and non-revenue producing assets of the owner, co-owner, and all members of the household. Any attempt to hide and/or shift income and/or to another person, business or corporation shall be grounds for immediate denial.

13. The Board of Review will consider the effect of all Michigan Income Tax Credits the applicant receives or can receive. Credits include Homestead Property Tax Credits, Senior Citizen Prescription Drug Credits and Home Heating Credits.

14. Applications must be filed every year. If granted, exemptions are in effect for one year only.

15. All applicants must produce a driver's license or other acceptable identification if asked by the Board of Review. All applicants must also produce a deed, land contract, or other proof of property ownership if asked by the Board of Review.

16. The Board of Review will review applications. The Board may ask applicants or their authorized agents to be physically present to answer questions.

17. All applicants or their authorized agents may have to answer questions regarding such subjects as financial affairs and/or the health status of people living in their home at a meeting that is open to the public.

18. All applicants will be evaluated based on the data and statements given to the Board of Review by the applicant. The Board of Review may also use information gathered from any other source.

19. The Board of Review shall follow the policy and guidelines established by the Charter Township of Fort Gratiot Township Board in granting an exemption.

20. All applicants may be subject to an investigation of their entire financial and property records by the Township. This would be done to verify the information given, the statements made by the Board of Review, or the assessor regarding their poverty tax claim.

21. All applicants will be sent a written notice of the Board of Review's final decision. An applicant may appeal the Board's decision to the Michigan Tax Tribunal. An assessor may also appeal the Board's decision. Appeals must be filed with the Tribunal within 35 days of the Board's decision.

22. In accordance with PA 390 of 1994, the Applicant must meet the "Asset Guidelines" adopted by the Board of Trustees (attached).

23. A person who files for a poverty exemption is not prohibited from also filing an appeal on the assessment and/or taxable value.

***APPLICANT: Your application for poverty exemption will be denied if:

1. Your application for Tax Exemption is not filled out completely or includes inaccurate information.
2. Applicant does not otherwise meet the asset levels set by the local governing body.

3. Total Household Income exceeds eligibility guidelines as adopted by the Township Board of Trustees.

2025 INCOME GUIDELINES FOR REQUESTING CONSIDERATION FOR POVERTY EXEMPTION

\$15,060	For individuals
\$20,044	For a family of 2
\$25,820	For a family of 3
\$31,200	For a family of 4
\$36,580	For a family of 5
\$41,960	For a family of 6
\$47,340	For a family of 7
\$52,720	For a family of 8
\$5,380	Each additional person

NOW THEREFORE, BE IT RESOLVED that the Board of Review shall follow the above stated policy, income and asset guidelines in granting or denying an exemption.

AYES: WELLS, BUECHLER, ARMBRUSTER, CRAWFORD AND MONTGOMERY
 NAYS: NONE
 ABSENT: BRADLEY AND BRUCKNER

RESOLUTION DECLARED ADOPTED.



ROBERT D. BUECHLER, CLERK
 FORT GRATIOT CHARTER TOWNSHIP

CERTIFICATION

I, HEREBY, CERTIFY that the foregoing is a true and complete copy of Resolution 2025-006, adopted by the Board of Trustees of Fort Gratiot Charter Township, County of St. Clair, Michigan, at a Regular Meeting held on April 16, 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 have been or will be made available, as required by said Act.



ROBERT D. BUECHLER, CLERK
 FORT GRATIOT CHARTER TOWNSHIP