

DENVER TOWNSHIP, NEWAYGO COUNTY, MICHIGAN

POVERTY EXEMPTION POLICY & GUIDELINES

(January 25, 2024)

Resolution #2024-02

This policy was written in accordance with and governed by MCL 211.7u, as amended.

In order to be eligible for the poverty exemption, the claimant **MUST** do all of the following *on an annual basis*:

1. Own and occupy as your principal residence, as defined in Section 7dd of the General Property Tax Act, the property for which the exemption is requested;
2. File a claim (Application for Poverty Exemption) with the Assessor, Supervisor or Board of Review after January 1st, but before the day prior to the last day of the Board of Review in December, on a form approved by the State Tax Commission (STC);
3. Provide federal and state income tax returns for all persons residing in the principal residence (also referred to as "household" or "homestead"). These income tax returns are those filed in the current year and in the immediately preceding year. If you did not file a Tax Return, then you **MUST** get a statement of benefits paid from the Social Security Administration or Michigan Department of Social Services and/or file an affidavit to affirm you were not required to file a Federal or State Tax Return;
4. Produce a valid driver's license or other form of identification;
5. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is being requested;
6. Meet the federal poverty income guidelines for the household, which are updated annually in the federal register by the United States Department of Health and Human Services; and
7. Meet the **claimant and total household asset** levels set by the Denver Township Board.

INCOME & ASSET GUIDELINES FOR POVERTY EXEMPTIONS

If your income exceeds the amounts shown or your assets exceed the amounts shown, you are NOT eligible for a Poverty Exemption.

Income Eligibility Updated Annually by the State Tax Commission

(Income levels are updated annually - **Annually Index to Federal Guidelines**)

Size of Family Unit	Poverty Guidelines
1	Set Annually by STC Bulletin. See Annual Bulletin for the Year of Application.
2	
3	
4	
5	
6	
7	
8	
For Each Additional Person	

A 50% exemption may be granted if the income is 110% of the Federal Guidelines. A 25% exemption may be granted if the income is 120% of the Federal Guidelines.

Asset Eligibility

Applicants shall not have more than \$15,000.00 in assets to be eligible for consideration and no more cash than an amount equal to one month's gross household income. Assets do not include the primary residence. Assets do not include 1 automobile per licensed driver residing in the primary residence.

GUIDELINES BY WHICH POVERTY EXEMPTIONS ARE DETERMINED

Completed application form and all required documents and attachments MUST be filed with the Assessor's Office after January first and before the final meeting of the Board of Review in December.

Sign the form when you return it to Denver Township - Attn: Supervisor or Assessor, PO Box 408, Hesperia, MI 49421.

NOTE: The filing of a claim constitutes an appearance before the Board of Review. Also, the dates for filing will be updated annually in accordance with the State of Michigan Property Tax Calendar.

1. The Board of Review determines if Income Standards have been met.
2. The Board of Review determines if Asset limits have been met.
3. The Board of Review has a right to inspect the property, if needed.
4. 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 assets to another person, business or corporation shall be grounds for denial.
5. Applications must be filed every year. If granted, the exemption is for one year only.
6. Applications will be reviewed by the Board of Review. The Board may ask applicants, or their authorized agents, to be physically present to answer questions. Teleconferencing for the purpose of asking questions of the applicant is allowable if the applicant is not able to attend.
7. Applicants, or their authorized agents, may have to answer questions regarding such subject as financial affairs, health and/or the status of people living in the principal residence at a meeting that is open to the public.
8. All applications will be evaluated based on data and statements given to the Board by the applicant. The Board may also use information gathered from any other source.
9. The Board of Review shall follow the policy and guidelines established herein when granting or denying an exemption.
10. Household income limits are adjusted annually to comply with the Federal Poverty Guidelines.
11. Applicants may appeal the Board of Review decision to the Michigan Tax Tribunal. Appeal information will be included with the Board of Review decision.

Date Approved by: January 25, 2024

DENVER TOWNSHIP - RESOLUTION # 2024-02 POVERTY EXEMPTION POLICY & GUIDELINES

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Review shall follow the above stated Policy and Federal Guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the Policy and Federal Guidelines and they are communicated in writing to the claimant.

The foregoing resolution was offered by Board Member Stitt, and second offered by Board Member Robertson.

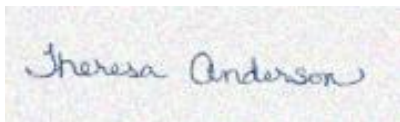
Upon roll call vote, the following voted:

Yea: Stitt, Robertson, T Anderson, M Anderson

Nay: none

Absent: Ward

The Supervisor declared the motion carried, and Resolution 2024-02 duly adopted this 25th day of January, 2024.



Theresa Anderson, Denver Township Clerk