

MERRILL TOWNSHIP  
NEWAYGO COUNTY, MICHIGAN  
RESOLUTION NO. 2024-06-17

Resolution of Guidelines for Applicants Requesting Consideration for Poverty Exemptions

At a regular Board Meeting of June 17, 2024, the Merrill Township Board of Merrill Township, Newaygo County, Michigan held at 1585 West 11 Mile Road Bitely, MI 49309 at 7:00pm adopted the following amendments to the Poverty Exemption Resolution:

BY LAW BOARD OF REVIEW MEETING AND INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. DOCUMENTATION SUBMITTED TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE RULES PRESCRIBED IN THE FREEDOM OF INFORMATION ACT. FURTHER DETAILS MAY BE RELEASED TO THE PUBLIC, THROUGH REQUESTS FOR THE INFORMATION.

POVERTY EXEMPTION GUIDELINES FOR 2024

(UNDER MCL 211.7u-NEW REQUIREMENTS)

NEW POVERTY EXEMPTION REQUIREMENTS EFFECTIVE 2024

A claimant may request a poverty exemption and appeal the property assessment to the Board of Review in the current year.

FEDERAL POVERTY INCOME STANDARDS:

The United States Office of Management and Budget has set Federal poverty standards that are adjusted annually. Merrill Township has adopted and follow these income level guidelines for the basis of granting Poverty exemptions.

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 test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for the use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above the amount should be considered available. Merrill Township has by

Resolution #2024-06-17 set the asset amount to not exceed \$15,000 of total asset value amount to not qualify for poverty exemption.

PA135 of 2012 changes the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

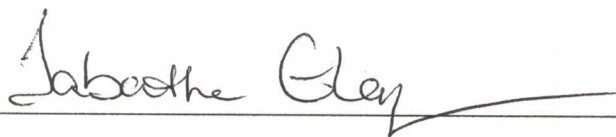
PA 253 of 2020 removes the work "Supervisor" from the statute. Only the BOR shall grant/deny poverty exemption. BOR must not deviate from adopting policy guidelines for "substantial and compelling reasons". The BOR must grant (full) 100%, 50%, or 25% for persons who meet eligibility requirements. The Township will require STC (state tax commission) approval for any other percentage reductions.

THEREFORE, LET IT BE RESOLVED that this resolution shall be effective upon its adoption by Merrill Township Board on June 17, 2024.

Motion was made by Tabatha Glezman and supported by Harold Yancey. Roll Call Vote Tabatha Glezman-Yes, Pete Morgan-Yes, Debra Fisher-Yes, Harold Yancey-Yes, Venola Walton-Staniel-Yes.

#### CERTIFICATE

I, Tabatha Glezman, the duly elected and acting Clerk of Merrill Township, hereby certify that the foregoing resolution was adopted by the Township Board by a roll call vote at a regular meeting of the Board held June 17, 2024, at which meeting a quorum was present.

  
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