

2024 - 2

Kevin  
Taylor

## MITCHELL TOWNSHIP POVERTY EXEMPTION POLICY

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested, State Tax Commission **Form 5739 (Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty)**.
- 2) File a claim with the Supervisor/Assessor or Board of Review, State Commission **Form 5737 (Application for MCL211.7u Poverty Exemption)** accompanied by Federal and State Income Tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission **Form 4988, Poverty Exemption Affidavit**.
- 3) 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.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services, and as approved by the State Tax Commission and printed in State Tax Commission Bulletins, or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines and follow Township policy for Poverty Exemptions for partial Exemptions.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December 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.

Income includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or University scholarships, grants, fellowships, assistantships

- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings
- Reverse Mortgages

Assets Include:

- A second home, land, additional vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV's
- Building other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts (over a specified amount), stocks
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

**This policy shall remain in effect until the Township Board changes it.**

Yeas: 5-

Nays: 0

Abstain: 0

The Township Supervisor declared the motion carried, and Resolution/Policy Number 2024-2 duly adopted this Feb 8 2024 (date).

  
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 Keegan Small, Mitchell Township Clerk