

**Greenwood Township**  
**Resolution to Adopt Poverty Exemption**  
**Income Guidelines and Asset Test**  
**Resolution No. 01102023**

**WHEREAS**, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; **and**

**WHEREAS**, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, pursuant to MCL 211.7u, that Greenwood Township, Oscoda 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 must do all of the following on an annual basis

- 1) Be an owner and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the Board of Review, accompanied by Poverty Exemption Affidavit or federal and state income tax returns for all persons residing in the homestead, including any Michigan property tax credit returns, filed in the immediately preceding year or in the current year.
- 3) Produce a valid driver license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required.
- 5) Meet current federal poverty income guidelines as defined and determined by the United States Office of Management and Budget.
- 6) Meet additional eligibility requirements as determined by the township board, including: [insert maximum asset value level/amount and asset test policies here];
- 7) Not own other assets as determined by Board of Review totaling over \$10,000. Other assets include, but are not limited to the following:
  - Real estate other than the principal residence.
  - Motor vehicles, recreational vehicles and equipment, boats, ATVs.
  - Certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, and retirement funds.
  - Jewelry.
  - Antiques.
  - Works of Art.
  - Other personal property of value.
  - Gifts, loans, lump-sum inheritances, and one-time insurance payments.

Assets do not include essential household goods such as basic furniture, appliances, dishes, and clothing, federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches, and one vehicle per household member of driving age.

### INCOME GUIDELINES 2023

Size of Household	Maximum Total Income
1	\$12,720
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
Each additional person	\$ 4,480

### POVERTY INCOME GUIDELINES BASED ON ANNUAL FEDERAL GUIDELINES

#### Asset exemptions

#### Non Exempt Asset Level \$5,000

#### Documentation required from all household members

- Last filed Federal Income Tax Forms
- Current Income verification for 1 month (check stubs, direct deposit statements)
- Utility Billing Statements
- Bank Statements
- Home & Auto Insurance Policies listing insured limits
- Supplemental Insurance Policies on individual assets

The Board of Review meet in March, July, and December. It is a Michigan Statutory requirement that citizens may petition at these meetings for tax exemption. An application and extensive documentation is required, including tax returns. Some communities require/recommend appearance before the Board of Review and allow you to explain medical expenses and other special circumstances. Tax exemptions (partial or total) are only for the current year, not back taxes. You must reapply each year. Tax exemptions are typically approved if your income from the current or previous year was/is below the income level

**BE IT ALSO RESOLVED** that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption. The foregoing resolution offered by Board Member Podzikowski, seconded by Bissonette.

Ayes: Podzikowski, Bissonette, Scott, Moll, and Lindsey  
Nays: None

The Supervisor declared the Amended Resolution adopted.

I, Suzanne Scott, the duly elected and acting Clerk of Greenwood Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on 1-10-2023 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

---

Suzanne Scott, Clerk