

KENOCKEE TOWNSHIP
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Resolution 22-D1
Township of Kenockee
St. Clair County, Michigan

Resolution Setting Poverty Guidelines for 2022

Whereas, local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines; and

Whereas, those income levels shall not be set lower by a city or township than the Federal Poverty Guidelines updated annually by the U.S. Department of Health and Human Services; and

Whereas, the Federal Poverty Guidelines per STC Bulletin No. 17 of 2021, **PROCEDURAL CHANGES FOR THE 2022 ASSESSMENT YEAR**, November 16, 2021 state the income levels for use in setting the poverty exemption guidelines for 2022 and adopted by the Board of Trustees of Kenockee Township are as follows:

Size of Family Unit	Poverty Guidelines
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660
For each additional person	\$4,540

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

Resolves, that the asset level test shall meet the following requirements:

1. Applicants must own and occupy the property as their primary residence for which the exemption is requested. If requested by the Board of Review, a property owner must provide a deed, land contract or other evidence as proof of ownership. If requested by the Board of Review, a property owner must provide a driver's license or other acceptable method of identification.
2. The principal residence exemption percentage, as determined by the General Property Tax Law 211.7dd, will determine the percentage that can be considered for the exemption.

"Principal residence" means the one place where an owner of the property has his or her true, fixed and permanent home to which, when ever absent, he or she intends to return and that shall continue as a principal residence until another principal residence is established. All applicants must be the owner and resident of the property in which tax relief is filed on.
3. The combined assets of a person applying for a poverty exemption, excluding the principal residence, may not exceed \$50,000.00.
4. 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 not required to file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit or provide proof that they are not required to file.
5. All applicants must submit a copy of the W-2 Forms, Social Security Statements or similar income verification for all persons living in the homestead.
6. All applicants must fill out Form 5737 Application for MCL 211.7u Poverty Exemption in its entirety.
7. Applicant must meet annually the adjusted "Federal Poverty Exemption Guidelines" or alternative guidelines adopted by the Kenockee Township Board of Trustees. (attached to the poverty exemption application)
8. The Board of Review will consider all financial institution balances, stocks, bonds, vehicles, additional real estate owned, interest income and any additional assets.

9. Gifts and contributions by all persons whether living in the household or not will be taken into consideration for the purposes of establishing eligibility.
10. Non cash benefits such as Medicaid, WIC and food stamps shall be considered as household income for purposes of establishing exemption eligibility.
11. A review will be completed by the Kenockee Township Clerk of any persons that are currently registered to vote at the address of the property in which tax relief is filed on.
12. Your application for poverty exemption will be denied if:
 - A. Your application for Tax Exemption is not filled out completely or includes inaccurate information.
 - B. Savings Account, Checking Account, Investments, Interest Earnings, Dividends or other liquid assets not included in the application as required under Asset Information.
 - C. Applicant does not otherwise meet the asset levels set by the local governing body.
 - D. Total household income exceeds eligibility guidelines as adopted by the Kenockee Township Board of Trustees.

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
3. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

Now, therefore, be it hereby resolved that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying a poverty exemption, and the approval or denial will be communicated in writing to the claimant.

The following resolution was offered by Clerk Hill and supported by Trustee Schieweck

Vote on this Resolution, 5 members being present as follows:

Ayes: 5 Schieweck, Moresworth, Hill, Shappee, Hawks

Nays: 0

Motion Passed 5-0

Duly adopted this the 8th day of February, 2022.

RESOLUTION DECLARED AND ADOPTED

CERTIFICATION

I Brenda Hill, Clerk of Kenockee Township, County of St Clair, Michigan do hereby certify that the foregoing is a true and complete copy of this Resolution adopted by the Township Board of Trustees at a meeting on the 8th day of February, 2022 and that said meeting was conducted with a quorum present by a roll call vote of said members, public notice of said meeting given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting are kept and will be or have been made available as required by said Act; that said resolution was ordered to take immediate effect.

Brenda Hill

Brenda Hill, Clerk