

**WINDSOR CHARTER TOWNSHIP
RESOLUTION TO ADOPT POVERTY EXEMPTION ELIGIBILITY
REQUIREMENTS, INCOME STANDARDS/ASSET TEST
AND APPLICATION FOR 2023
RESOLUTION # 23-002**

WHEREAS, the principal residence of persons who, in the judgment of the 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, the Windsor Charter Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions; and

WHEREAS, the following (1) Eligibility Requirements and (2) Income Standards/Asset Test have been developed to comply with MCL 211.7u:

(1.) ELIGIBILITY REQUIREMENTS

Unless a claimant is exempt from the annual reapplication requirement pursuant to a separate Resolution, 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 a principal residence the property for which the exemption is requested.
- 2) File a claim with the Board of Review after January 1, 2023 but before the day prior to the last day of the Board of Review on Form 5737, *Application for MCL 211.7u Poverty Exemption* is the approved application form.
- 3) Provide a completed and signed Form 5739, *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*.
- 4) Provide 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. All persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year must file Form 4988, *Poverty Exemption Affidavit*.
- 5) Produce a valid driver's license or other form of identification if requested.
- 6) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested, if requested.
- 7) Meet the poverty income level guidelines adopted by the governing body of the local assessing unit (which shall not be set lower than the federal poverty guidelines published in 2021 in the Federal Register by the United States Department of Health and Human Services).

- 8) Meet the asset levels set by the governing body of the local assessing unit.
- 9) Mail all application materials to Windsor Charter Township Assessor, 405 W. Jefferson St., Dimondale, MI 48821.

A claimant may Request a Poverty Exemption and Appeal the Property’s Assessment to the Windsor Charter Township Board of Review in the same year.

(2.) INCOME STANDARDS/ASSET TEST

The following are the federal poverty income guidelines that the United States Office of Management and Budget recommend that federal departments and agencies use. Windsor Charter Township has adopted these Income Guidelines for the basis of granting poverty exemptions. These amounts are adjusted annually.

To be eligible for a poverty exemption in Windsor Charter Township for 2023 the claimant’s household income MAY NOT exceed these guidelines. If household income exceeds the levels listed below, the claimant does not qualify for a Poverty Exemption:

1 person.....	\$ 13,590
2 persons.....	\$ 18,310
3 persons.....	\$ 23,030
4 persons.....	\$ 27,750
5 persons.....	\$ 32,470
6 persons.....	\$ 37,190
7 persons.....	\$ 41,910
8 persons.....	\$ 46,630
For Each Additional Person add.....	\$ 4,720

MAXIMUM ASSET STANDARDS TO BE ELIGIBLE FOR A POVERTY EXEMPTION
(PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test)

Windsor Charter Township has adopted the following MAXIMUM ASSET STANDARDS for a household to be eligible for a POVERTY EXEMPTION. The below asset levels DO NOT include the value of the claimant’s principal residence.

1 person	\$ 27,180
2 persons	\$ 36,620
3 persons.....	\$ 46,060
4 persons.....	\$ 55,500
5 persons.....	\$ 64,940
6 persons.....	\$ 74,380
7 persons.....	\$ 83,820
8 persons or more.....	\$ 93,260

If applicant household assets exceed this amount, the applicant is NOT eligible for a POVERTY EXEMPTION.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that **Windsor Charter Township, Eaton County**, adopts the above eligibility requirements, income standards, and asset test for the Board of Review to implement.

Kern Slucter, Windsor Charter Township Supervisor
February 14, 2023

Lisa Rumsey, Windsor Charter Township Clerk
February 14, 2023