

**HOMESTEAD TOWNSHIP**  
**RESOLUTION 03072022-4**  
**ADOPTING**  
**POVERTY EXEMPTION POLICY AND GUIDELINES**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

WHEREAS, 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 Public Act 390, 1994(MCL 211.7u); and further Amended by PA 620 of 2002.

WHEREAS, pursuant to PA 390,1994, PA 620, 2002, and PA 135 of 2012 Homestead Township, Benzie County adopts the following guidelines for the Assessor and 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.

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

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a completed application and all required forms with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead.
- 3) Produce a valid drivers' 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 requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
- 7) Any additional eligibility requirements as determined by the township board.

**A. APPENDIX A; FEDERAL POVERTY LEVELS FOR 2022**

The following are the Federal HHS poverty income standards for use in setting poverty exemption guidelines for 2022 assessments:

Size of Family Unit	Poverty Guidelines
1	\$12,880.00
2	\$17,420.00
3	\$21,960.00
4	\$26,500.00
5	\$31,040.00
6	\$35,580.00
7	\$40,120.00
8	\$44,660.00
For each additional person	\$4,540.00

B.

APPENDIX B

ADDITIONAL REQUIREMENTS OF HOMESTEAD TOWNSHIP FOR EXEMPTION OF TAXES BY REASON OF POVERTY FOR 2022 ASSESSMENT;

- 1) ~~Ownership of not more than 1 (one) vehicle per licensed driver living in the household.~~
- 2) Ownership of not more than the minimum parcel size per zoning district that is part of the primary residence, if it can be legally split according to the Michigan Land Division Act and the Homestead Township Zoning Ordinance.
- 3) No more than \$10,000 in additional personal property including but not limited to vehicles, jewelry, firearms, art, etc.
- 4) Household income is determined by the addition of any income of each person living in the household, including government program payments.

The following Rules shall apply in determining exemption qualifications:

- A. The burden of providing poverty rests with the applicant.
- B. The determination of qualification for a poverty exemption shall be based on:
  - 1) The adjusted income level of the household.
  - 2) The size of the family unit.
  - 3) The Assets and availability of income to the household.
- C. In determination of the granting of any poverty exemptions, all assets of the applicant (excluding the applicant's primary residence and minimum footprint), as well as all available sources of income of funds, shall be considered. The maximum assets allowed for a poverty exemption shall not exceed the income level set by the State of Michigan in conjunction with the requirements set by Homestead Township resolution, (assets will include, but are not limited to, additional homes, property other than your homestead property, automobiles, boats, trailers/RV's, any motorized equipment, stocks and bonds).
- D. The granting of a poverty exemption may be 100, 50, or 25%.
- E. Income shall be considered to include all of the following:
  - 1) Money wages and salaries before deductions.
  - 2) Net receipts from non-farm self-employment. These receipts from a person's own business, professional enterprise, or partnership, after deduction for business expenses.
  - 3) Net receipts from farm self-employment. These receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.
  - 4) Regular payments from Social Security, railroad retirement, unemployment compensation, strike benefits from union funds, workers compensation, veteran's payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income., Emergency Assistance money payments, and non-federally funded general relief money payments).

