

ALAIEDON TOWNSHIP BOARD OF TRUSTEES  
RESOLUTION OF GUIDELINES FOR APPLICANTS REQUESTING  
CONSIDERATION FOR POVERTY EXEMPTION for 2023

At a regular meeting the Township Board of Trustees of Alaiedon Township, Ingham County, Michigan, held at the Alaiedon Township Hall, on the 13th of February, 2023 at 8p.m., Eastern Standard Time.

PRESENT: Supervisor Lott, Clerk Leonard, Treasurer Everett, Trustee Smith and Trustee Kranz  
ABSENT: NONE

The following amendment to the Poverty Exemption Resolution was made by Treasurer Everett and supported by Trustee Kranz.

BY LAW ALL BOARD OF REVIEW MEETINGS AND THE INFORMATION DISCUSSED ARE OPEN TO THE PUBLIC. DOCUMENTATION SUBMITTED TO THE BOARD OF REVIEW OR THE ASSESSOR IS SUBJECT TO THE RULES PRESCRIBED IN THE FREEDOM OF INFORMATION ACT AND REQUESTS FOR INFORMATION MAY BE RELEASED TO THE PUBLIC.

**POVERTY EXEMPTION GUIDELINES FOR 2023**  
(UNDER MCL 211.7u - NEW REQUIREMENTS)  
**NEW POVERTY EXEMPTION REQUIREMENTS EFFECTIVE 2023**

A claimant may Request a Poverty Exemption and Appeal the Property's Assessment to the Board of Review in the current year.

**FEDERAL POVERTY INCOME STANDARDS:**

The following are the prior tax year (2023) federal poverty income standards that the United States Office of Management and Budget recommend that federal departments and agencies use. *Alaiedon Township* has adopted these Income Levels for the basis of granting "Poverty Exemptions." These amounts are adjusted annually.

***To be eligible for a poverty exemption in the Township of Alaiedon FOR 2023 your gross income may NOT exceed these guidelines. If your gross income exceeds the levels listed below you do not qualify for a Poverty Exemption:***

<i>Size of Family Unit</i>	<i>Poverty Guidelines</i>
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

**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 the use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above the amount should be considered as available. Please see STC Bulletin 14 of 2019 for more information on poverty exemptions.

2023 Asset level (2010 level x rate of inflation) is as follows:

1 person	\$33,201
2 person	\$41,221
3 person	\$49,109
4 person	\$56,856
5 person	\$64,877
6 person	\$72,765
7 person	\$80,787
8 person	\$88,674
9+person	\$96,005

**Note:** P.A. 135 of 2012 changes the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

**Note:** P.A. 253 of 2020 removes the word “supervisor” from statute. Only BOR grant/deny poverty exemption. BOR must not deviate from adopted policy guidelines for “substantial & compelling reasons”, BOR must grant (full) 100%, 50%, and 25% for person who meets eligibility requirements or the Township will need STC approval for any other percentage reduction.

BE IT RESOLVED that this resolution shall be effective upon its adoption by the Alaiedon Township Board of Trustees on February 13, 2023

Yeas: Lott, Leonard, Everett, Smith and Kranz  
Nays: NONE  
Absent: NONE

RESOLUTION DECLARED ADOPTED.



David Leonard, Alaiedon Township Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Trustees of the Township of Alaiedon, County of Ingham , Michigan at a regular meeting held on February 13, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



David Leonard, Alaiedon Township Clerk

## Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

**To be considered complete, this application must:** 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

<b>PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.</b>				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
<b>PART 2: REAL ESTATE INFORMATION</b>				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

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<b>PART 4: EMPLOYMENT INFORMATION</b> — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
<b>PART 5: INCOME SOURCES</b>					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.					
Source of Income			Monthly or Annual Income (indicate which)		
<b>PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION</b>					
List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
<b>PART 7: LIFE INSURANCE</b> — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
<b>PART 8: MOTOR VEHICLE INFORMATION</b>					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
Make	Year	Monthly Payment	Balance Owed		

<b>PART 9: HOUSEHOLD OCCUPANTS</b> — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

<b>PART 10: PERSONAL DEBT</b> — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

<b>PART 11: MONTHLY EXPENSE INFORMATION</b>			
The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.			
Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

**NOTICE:** Per MCL 211.7u(2)(b), 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 must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

**PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT**

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

**PART 12: CERTIFICATION**

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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**This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.**

**Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.**

Michigan Tax Tribunal  
 PO Box 30232  
 Lansing MI 48909

Phone: 517-335-9760  
 E-mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date