

# RESOLUTION NUMBER 2025-01

## OVID TOWNSHIP, CLINTON COUNTY, MICHIGAN

### A RESOLUTION TO MODIFY GUIDELINES FOR POVERTY EXEMPTION FROM PROPERTY TAXES

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Township Board; and

**WHEREAS**, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390 of 1994, the Township of Ovid, Clinton 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 shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the Supervisor/Assessor or Board of Review, accompanied by 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 or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, et cetera.
- 4) Produce a valid driver's license or other form of identification, if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the Federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the Federal guidelines.

7) The application for an exemption shall be filed after January 1, but at least 5 days prior to the Board of Review meeting. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the 2024 poverty income guidelines. The amounts in the table are the poverty rates which are updated annually by the United States Department of Health and Human Services, plus an additional 25%. The annual allowable income includes income for all persons residing in the principal residence.

**Federal Poverty Guidelines Used in the Determination of Poverty Exemptions**

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
<b>1</b>	<b>\$15,060</b>
<b>2</b>	<b>\$20,440</b>
<b>3</b>	<b>\$25,820</b>
<b>4</b>	<b>\$31,200</b>
<b>5</b>	<b>\$36,580</b>
<b>6</b>	<b>\$41,960</b>
<b>7</b>	<b>\$47,340</b>
<b>8</b>	<b>\$52,720</b>
<b>For each additional person</b>	<b>\$5,380</b>

In addition to the income limits, applicants cannot exceed \$25,000 in total household assets.


**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing Resolution was offered by Clerk Claudia Barrett Pluger and supported by Trustee Kurt Wolf.

Roll call vote was as follows:

- Trustee Kurt Wolf – Yes
- Treasurer Nancy Hughson – Yes
- Supervisor Jennings West – Yes
- Trustee Bobby Byles – Yes
- Clerk Claudia Barrett Pluger – Yes

The Township Clerk declared the resolution adopted.

  
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Claudia Barrett Pluger, Clerk

Ovid Township

1-23-2025  
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Date