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**HAYNES TOWNSHIP**  
**Resolution for Poverty Guidelines #22-001**

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These Guidelines approved and adopted by the Haynes Township Board on: 1/05/2022  
**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Twp. 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 PA 390 of 1994, PA 620 of 2002, and PA 253 of 2020 (MCL 211.7u), and

**WHEREAS**, pursuant to PA 390 of 1994 the **Township of Haynes, Alcona 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 preceding year

**To be eligible, a person shall meet the following requirements on an annual basis:**

- 1.** Applicant must own and occupy the principal residence for which the exemption is requested.
- 2.** File a claim with the Supervisor or Board of Review on a completed Michigan Department of Treasury's Form 5733 Application Poverty Exemption, this application must be accompanied by the Townships Supplemental Asset Test form & federal and state income tax returns for all persons residing in the principal residence &/or file an affidavit (Form #4988) for all persons residing in the residence who were not required to file federal or state income tax returns, for the current &/or immediately preceding tax year. Including any property tax credit returns filed in the immediately preceding &/or current year.
- 3.** File a claim reporting that the combined assets of all persons residing in the home do not exceed the current guidelines (\$20,000). Assets include but are not limited to: real estate other than the principle residence, personal property, motor vehicles, recreational vehicles, equipment, certificates of deposit, savings, checking, retirement, money market accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4.** Provide proof of ownership, deed, land contract etc.
- 5.** Produce a valid driver's license or other form of legal identification.
- 6.** Meet federal poverty income guide lines as defined and annually determined by the United States Department of Health and Human Services or standards adopted by the local assessing unit's governing body (if the local assessing unit's standards are less strict than the federal guidelines).
- 7.** The application for exemption claim shall be filed after January 1<sup>st</sup>, but one day prior of the December Board of Review and must be completed in its entirety. The filing of the claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal

**Income: The total income of the household may not exceed the annually adjusted Federal Poverty Guidelines**

The income shall include, but is not limited to, the specific income for the person claiming the exemption, and also includes anyone else who is living at the claimant’s household.

- Money, wages, and salaries before deductions & any outside contributions.
- Net receipts from non-farm self-employment. (These are receipts from a person’s own business, professional enterprise, or partnership, after deductions for business expenses.)
- Net receipts from farm self-employment. (the same provisions as above for self-employment.)
- Regular payments from social security, railroad retirement, unemployment, worker’s compensation, veteran’s payments, public assistance, & SSI.
- Alimony, child support, and military family allotments.
- Private &/or governmental pensions, private &/or governmental disability payments and regular insurance or annuity payments,
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, royalties, receipts from estates &/or trusts, and gambling or lottery winnings.
- Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments, and State &/or Federal non-cash benefit programs such as Medicare, Medicaid, food stamps, school lunch, etc.

*It is possible that a claimant may meet the income test for the poverty exemption for all the persons living at the claimant’s household but the claimant does not meet the asset level test of the entire household. In this situation the claimant would **not qualify** for the poverty exemption even though the income level for the entire household test was met.*

**Federal Poverty Income Guidelines as annually updated by the U.S. Department of Health and Human Services to be used in determination of 2022 Poverty Exemptions. The annual allowable income includes income for all persons residing in the principal residence and may not be deviated from.**

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

**The Household may have combined Assets up to \$20,000**

Assets include but are not limited to:

- A second home    Land    Vehicles
- Recreational vehicles such as campers, motor-homes, boats, jet-skis, motorcycles, ATV's, etc
- Buildings other than the residence
- Jewelry    Antiques    Artworks
- Equipment    Other personal property of value
- Bank accounts    Stocks    Life Insurance Equity
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property.
  
- Withdrawals of bank deposits and borrowed money.
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, & school lunches.

**Households with assets over \$20,000  
may result in less than 100% Poverty Exemption  
providing all other guidelines are met.**

The claimants Primary Residence, while not considered in the asset test, may be taken into consideration only if: The residence's SEV is greater than **\$120,000** and/or the Land Division Act allows for the creation/division/& sale of new child parcels from the Primary Parent, and could be considered for a 50% or 25% exemption providing all other guidelines are met.

Households with 2+ people & assets from \$20,000 to \$25,000 **may** qualify for a 50% reduction  
Households with 2+ people & assets from \$25,000 to \$30,000 **may** qualify for a 25% reduction

**Per PA 253 of 2020**

**All Poverty Exemptions granted by the Board of Review will receive either a full or partial exemption of 100%, 50%, or 25%, reduction in Taxable Value for the year the exemption is granted, no other calculation can be utilized without prior approval from the State Tax Commission.**

**The local Board of Review is not allowed to deviate from the adopted policy & guidelines.**

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

The foregoing resolution

Was offered by Haynes Township Board Member \_\_\_\_\_

And supported by Haynes Township Board Member \_\_\_\_\_

Upon roll call vote, the following voted:

Aye: \_\_\_\_\_

Nay: \_\_\_\_\_

The Township Clerk declared the Resolution #22-001 adopted

\_\_\_\_\_  
Tamara Quick, Clerk

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The foregoing resolution

Was offered by Haynes Township Board Member Supervisor Jim Effrick

And supported by Haynes Township Board Member Treasurer Ginger Campbell

Upon roll call vote, the following voted:

Yes: Jesse Campbell, Jim Quick, Jim Effrick, Ginger Campbell and Tamara Quick

No: Ø

The Township Clerk declared the Resolution #22-001 adopted

Tamara Quick  
Tamara Quick, Clerk