

TOMPKINS TOWNSHIP RESOLUTION FOR POVERTY EXEMPTION 2025
December 5, 2024

WHEREAS, the adoption of guidelines for poverty exemption is required of the Township Board; and
WHEREAS, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for the exemption in whole or in part from taxation under Public Act 253 of 2020 (MCL 211.7u), and
WHEREAS, pursuant to PA 253 of 2020, the Township of Tompkins, Jackson County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific amount 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 Assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current Guidelines amount of \$20,775. 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, etc. . (The asset value shall be determined by the Assessor and the Board of Review. The asset limit shall be indexed annually by the CPI as used to determine the annual asset cap. (Base year was 1995 at \$10,000)
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is filed, if 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 Tompkins Township 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, and a minimum of one day prior to the last day of March, July or December Board of Review. 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 2025 Federal Poverty Income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

<u>Number of Persons Residing In the Principal Residence</u>	<u>Poverty Exemption Annual Allowable Income</u>
1 person	\$15,060
2 persons	\$20,440
3 persons	\$25,820
4 persons	\$31,200
5 persons	\$36,580
6 persons	\$41,960
7 persons	\$47,340
8 persons	\$52,720
For each additional person	\$5,380

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NOW, THEREFORE, BE IT HEREBY RESOLVED that the Assessor and Board of Review shall follow the above stated policy, state, and federal guidelines on denying an exemption.

The forgoing resolution offered by Township Board Member Tuttle and seconded by Township Board Member Curran.

Upon roll call vote, the following voted:

"Yes": Baldwin, Woodburn, Seydell, Tuttle, Curran.

"No": None.

The Township Supervisor declares the resolution passed.



Melanie J. Curran, Tompkins Township Clerk 12-05-2024