Resolution #1012

A Resolution Adopting Poverty Guidelines for Property Tax Exemptions

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,of 1994 and further amended by PA 620 of 2002, and further amended by PA 253 of 2020 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994 and further amended by PA 620 of 2002 and further amended by PA 253 of 2020, **Zeeland Charter Township**, Ottawa County adopts the following guidelines for the supervisor and board of review to implement. The guidelines shall include the specific income and asset levels of the claimant and all persons residing in the household filed in the current or immediately preceding year;

THEREFORE, IT IS HEREBY RESOLVED that to be eligible for a poverty exemption in Zeeland Charter Township, 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 or board of review using Michigan Department of Treasury Form 5737, Application for MCL 211.7u Poverty Exemption along with all documents required by Form 5737, including income tax returns for all persons residing in the principal residence filed in the immediately preceding year or in the current year; or a signed State Tax Commission Form 4988 Poverty Exemption Affidavit, for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.

3) Produce a valid driver's 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 required by the supervisor or board of review.

5) 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.

6) Meet the following Asset Test: The total value of assets of the applicant and each member of the applicant's household, combined, shall not exceed the subject property's prior year property taxes (combined summer and winter annual amount), plus 5% to account for potential inflation. This asset value excludes the property for which the exemption is requested and the principal vehicle for each driver, BUT includes all other property. Property shall include but is not limited to the following: cash, savings, mutual funds, certificates of deposit, insurance commodities, coin collections, boats, jewelry, art/collectibles, motor vehicles, recreational vehicles, second homes, any other saleable property or tangible items.

7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of 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.

BE IT FURTHER RESOLVED that if a person meets all eligibility requirements in statute, the board of review shall grant a full exemption equal to 100% reduction in taxable value. No partial exemptions will be granted.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

BE IT FURTHER RESOLVED that to conform to the provisions of P.A. 390 of 1994 as amended, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

BE IT FURTHER RESOLVED that all prior resolutions of the board adopting a policy relative to the review and granting of poverty exemptions by Port Sheldon Township are hereby repealed and rescinded.

The foregoing resolution was offered by Board Member Barry and supported by Board Member Salisbury.

Upon roll call vote, the following voted

"Aye:" Oonk, Kraak, Sallsbury, Bosma, Beute and Barry _____

"Nay:" none _____

The Supervisor declared the resolution adopted.

I, Kate Kraak, the duly appointed and acting Clerk of **Zeeland Charter Township**, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on October 21, 2025 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Kate Kraak
_____

Clerk, Kate Kraak