

**CLEMENT TOWNSHIP  
1497 EAST M-30  
ALGER, MI 48610**

**RESOLUTION #3-2023  
RESOLUTION TO SET POVERTY GUIDELINES  
FOR 2023 POVERTY EXEMPTION**

WHEREAS, the adoption of guidelines for poverty exemptions is required of the

**Clement 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 exemption in whole or in part from taxation under Section 211.7u(1) of the Michigan General Property Tax Act; and

WHEREAS, pursuant to PA 390 of 1994, the Township of Clement, Gladwin 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 using *Form 5737 and Form 5739* with the 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. If the applicant is not required to file a tax return, then they may complete the Poverty Exemption Affidavit (form 4988).
- 3) File an *Asset Test Form* reporting that the combined assets of all persons in the household do not exceed \$10,000. The asset test shall exclude the value of the principal residence and the value of one automobile.
- 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. **The income guidelines shall include, but are not limited to, the annual income for the person claiming the exemption and all persons living in the principal residence.**

According to the United States Census Bureau “income” includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person’s own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker’s compensation, veteran’s payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling, or lottery winnings

7) The application and supporting documentation must be submitted after January 1, 2023, but before the December Board of Review.

8) Poverty applications are reviewed by the March, July, of December Board of Review. The Board of Review may approve a poverty exemption at 100% or 0%. Appeals can be made to the State Tax Commission.

The following are the 2023 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. (See attached STC Bulletin No. 19 of 2022 for use for poverty exemption guidelines for 2023 assessments.)

Size of Family Unit	2023 Poverty Guidelines
1	\$ 13,590
2	\$ 18,310
3	\$ 23,030
4	\$ 27,750
5	\$ 32,470
6	\$ 37,190
7	\$ 41,910
8	\$ 46,630

For each additional person add \$ 4,720

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

Motion by: Karon Hoffman Supported by: Carolyn Ochab

**Roll Call Vote:** Eric House yes; Albert Lee yes; Karon Hoffman Yes; Kim Davis Absent; Carolyn Ochab Yes

Aye: 4 Nays \_\_\_\_\_ Absent 1

We hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Clement Township Board at the Clement Township Hall, 1497 E. M-30, Alger, MI 48610, on Wednesday, June 14, 2023, 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 1967 PA 267; that a quorum of the Clement Township Board was present and voted on this Resolution as indicated in the minutes of said meeting which were kept and will be or have been made available as required by said Open Meetings Act.

\_\_\_\_\_  
Karon Hoffman      Date  
Supervisor

\_\_\_\_\_  
Eric House      Date  
Clerk

**Resolution #3-2023 Adopted June 14, 2023**