Royalton Township Board Resolution
Poverty Exemption Income Guidelines and Asset Level Test
Resolution # 2/1241

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

WHEREAS, the principal residence of persons, who the 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 Royalton, Berrien 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;

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 Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence.

3) 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.

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 one day prior to the last day of the 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 2024 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.

STC Bulletin No. 18 of 2023
Changes for 2024
November 14, 2023

Size of Family Unit	Poverty Guidelines
1	$14,580
2	$19,720
3	$24,860
4	$30,000
5	$35,140
6	$40,280
7	$45,420
8	$50,560
For each additional person	$5,140

Following is an asset level guideline to be followed upon determining approval for a Poverty Exemption. Total assets of everyone in the household not to exceed a value of $15,000.

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.

The foregoing resolution offered by Township Board Member Eisenhart and supported by Township Board Member Bernard.

Upon roll call vote, the following voted:
"Aye": Basselman, Eisenhart, Marsh, Ackerman and Bernard
"Nay": none The

Township Clerk declared the resolution adopted.

Rachel Bernard
Rachel Bernard, Clerk Date