

Elmira Township

Poverty Exemption Resolution

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

WHEREAS, the principal residence 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, 1994 (MCL 211.7u) as amended by PA 620 of 2002; and

WHEREAS, pursuant to PA 390 of 1994, the Elmira Township Board, Otsego County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but are not be limited to the specific income and asset levels of the claimant and all persons residing in the household filed in the current or immediately preceding year;

To be eligible, a person shall do all the following for the year the exemption is being requested:

- 1) Be an owner of and occupy as a principal residence a property for which an exemption is requested.
- 2) File Form 5737 Application and Affirmation for MCL 211.7u Poverty Exemption.
- 3) For all persons residing in the primary residence provide federal and state income tax returns including any property tax credit returns filed in the immediately preceding year or in the current year, or file Form 4988 Poverty Exemption Affidavit for each person not required by law to file Federal and/or State income tax return(s).
- 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 requested, if requested.
- 6) Meet the federal poverty guidelines published in the Federal Register by the United States Department of Health and Human Services for the prior calendar year to the year the exemption is being requested and also published by the State Tax Commission in the annual Procedural Changes bulletin for the year the exemption is being requested.
- 7) Meet the following asset level test:
Things of value that the applicant and persons in the household can own and are exempt from consideration in determining eligibility for a poverty exemption.
 - a. Applicant's principal residence
 - b. One motor vehicle per adult
 - c. Essential household goods
 - d. Personal assets of any nature with a total value up to \$10,000.
- 8) The application for an exemption shall be filed after January 1 of the year the exemption is being requested for, but before the day prior to the last day of the Board of Review of the immediately succeeding year.

WHEREAS, pursuant to PA 253 of 2020, if a person claiming an exemption qualifies under the eligibility requirements, the board of review shall grant a full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.

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

The foregoing resolution was offered by Diane Franchouit and supported by Sue Schaedig
Feb. 11, 2026

A roll call vote of the Elmira Township Board was as follows:

"Aye": Jessica Nerke, Dale Holychar, Diane Purgiel, Diane Franchouit, Susan Schaedig
"Nay": _____

The Township Clerk declared the resolution adopted.

Susan Schaedig