

**PARTIAL POVERTY EXEMPTION GUIDELINES:**

STATE TAX COMMISSION POLICY REGARDING REQUESTS FOR PERCENTAGE REDUCTIONS IN TAXABLE VALUE FOR POVERTY EXEMPTIONS UNDER MCL 211.7u Public Act 253 of 2020 amended MCL 211.7u related to poverty exemptions.

PA 253 of 2020 lists the specific percentage reductions in taxable value that may be used by the board of review in granting a poverty exemption.

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted if between \$1.00 to \$2,500 over Income/Asset Test; or
2. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted if between \$2,501 to \$3,200 over Income/Asset Test; or
3. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted if between \$3,201 to \$4,500 over Income/Asset Test

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission. The Commission shall use the following process for the filing, review, and approval of local assessing unit requests to utilize a percentage reduction in taxable value when approving poverty exemptions under MCL 211.7u:

1. A local assessing unit that wants to use any other percentage reduction(s) in taxable value other than the reductions specifically authorized in statute must obtain permission for use of such percentage reduction(s) by filing Form 5738, Request For Approval of Percentage Reduction in Taxable Value For Poverty Exemptions Under MCL 211.7u with the State Tax Commission.
2. The local assessing unit must indicate on the Form the specific percentage reduction(s) in taxable value requested and an explanation of how the requested percentage reduction(s) will be calculated and applied when granting a poverty exemption. Based on case law, calculations that utilize any of the following are not permitted:



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- a. A limitation on the maximum value of the principal residence eligible to receive an exemption.
- b. A requirement that the principal residence must be owned for a certain number of years before a claim for exemption can be made.
- c. A limitation on the number of years an exemption can be claimed and received.

THE VOTE IN FAVOR OF THE RESOLUTION BEING AS FOLLOWS:

YEAS: 5

NAYS: 0

ABSENT: 0

RESOLUTION DECLARED ADOPTED.

DATED: 1/8/2024

CERTIFICATION

AS THE TOWNSHIP/CITY CLERK FOR, Newark TOWNSHIP/CITY  
Grand COUNTY, MICHIGAN I CERTIFY THAT THIS IS A TRUE AND COMPLETE  
COPY OF A RESOLUTION ADOPTED BY THE TOWNSHIP BOARD / CITY COUNCIL OF  
Newark TOWNSHIP/CITY AT ITS REGULAR BOARD MEETING OF  
1/8 2024.

Jamie Skinner, CLERK





TOWNSHIP/CITY HOUSEHOLD INCOME & ASSET STANDARDS TO 2024  
ELIGIBLE FOR A POVERTY EXEMPTION

MOTION BY: Tessa Zuker SUPPORTED BY: Chris Bovee TO ADOPT  
THE FOLLOWING RESOLUTION:

THE TOWNSHIP/CITY HAS ADOPTED THE FOLLOWING STANDARDS FOR THE 2024 YEAR

SIZE OF FAMILY	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
ANY ADDITIONAL PERSON	\$ 5,140

THE ASSET THRESHOLD FOR THE TOWNSHIP/CITY IS \$25,000 FOR ONE PERSON LIVING IN THE HOUSEHOLD AND \$35,000 FOR TWO OR MORE PEOPLE LIVING IN THE HOUSEHOLD.

EXAMPLES OF ASSETS ARE (THIS IS NOT AN EXHAUSTIVE LIST):

- \* A SECOND HOME, LAND, VEHICLES (LARGER THEN THE "FOOTPRINT" FOR THE HOME)
- \* RECREATIONAL VEHICLES SUCH AS CAMPERS, BOATS AND ATV'S
- \* BUILDINGS OTHER THEN RESIDENCE
- \* JEWELRY, ARTWORK, ANTIQUES
- \* BANK ACCOUNTS (OVER \$5,000) OR STOCKS
- \* MONEY RECEIVED FROM THE SALE OF PROPERTY, STOCKS, BONDS, CAR, OR HOUSE
- \* GIFTS, LOANS, LUMP-SUM INHERITANCES
- \* FEDERAL NON-CASH BENEFITS PROGRAM SUCH AS MEDICARE, MEDICAID, FOOD STAMPS

THE VOTE IN FAVOR OF THE RESOLUTION BEING AS FOLLOWS:

YEAS: 5 NAYS: 0 ABSENT: 0

RESOLUTION DECLARED ADOPTED. DATED: 1/8/2024

AS THE TOWNSHIP/CITY CLERK FOR Newark TOWNSHIP/CITY  
Gratiot COUNTY, MICHIGAN I CERTIFY THAT THIS IS A TRUE & COMPLETE COPY OF  
A RESOLUTION ADOPTED BY THE TOWNSHIP BOARD/CITY COUNCIL OF Newark  
TOWNSHIP/CITY AT ITS REGULAR BOARD/CITY MEETING OF 1/8 2024.

Tammy Skinner, CLERK



2024-3

Newark TOWNSHIP/ CITY  
GRATIOT COUNTY, MICHIGAN

RESOLUTION TO ADOPT PROCEDURES FOR GRANTING AND REMOVING REAL PROPERTY EXEMPTIONS

At a regular Township/City Meeting held on 1/8, 2024 the following resolution was offered by Tessa Zuker and supported by Chris Bovee;

To adopt procedures for granting and removing real property exemptions as described in Chapter 6 (Real- Estate Exemptions 206-1893): Property Tax Exemptions, Abatements and Tax Capture Authorities of the State Tax Commission Manual, Bulletin 7 of 2016 (Senior Citizen & Disabled Family Housing Exemption), Bulletin 26 of 2017 (Charitable Exemption), The Michigan Strategic Fund Board designates Tool and Die Renaissance Recovery Zones pursuant to MCL 125.2688d & Nonferrous Metallic Minerals Extraction Severance Tax Act, (Act 410 of 2012), as attached hereto making them part of the resolution.

The vote in favor of the resolution being as follows:

YEAS: 5

NAYS: 0

ABSENT: 0

Resolution declared adopted.

Tamey Skinner  
Township Clerk

CERTIFICATION

As the Township/City Clerk, for Newark Township/City, Gratiot County, Michigan, I certify that this is a true and complete copy of a resolution adopted by the Township/City of Newark, Gratiot County at its Regular board Meeting or City Commission meeting.

Date: 1/8/2024

Tamey Skinner  
Township/City Clerk

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1000000



2024-4

RESOLUTION TO ADOPT ALTERNATE START DATES FOR MARCH 2024, JULY 2024 AND DECEMBER 2024 BOARD OF REVIEW

MOTION BY: Tessa Zuker SUPPORTED BY: Chris Bovee TO ADOPT THE FOLLOWING RESOLUTION:

TO ADOPT THE ALTERNATE, START DATES AS FOLLOWS:

FOR THE MARCH BOARD OF REVIEW, SECOND MEETING IN MARCH WHICH CAN BE EITHER TUESDAY OR THE WEDNESDAY FOLLOWING THE SECOND MONDAY IN MARCH

FOR THE JULY BOARD OF REVIEW, AN ALTERNATE DATE DURING THE WEEK OF THE 3<sup>RD</sup> MONDAY IN JULY

FOR THE DECEMBER BOARD OF REVIEW, AN ALTERNATE DATE DURING THE WEEK OF THE 2<sup>ND</sup> MONDAY IN DECEMBER

THE VOTE IN FAVOR OF THE RESOLUTION BEING AS FOLLOWS:

YEAS: 5

NAYS: 0

ABSENT: 0

RESOLUTION DECLARED ADOPTED.

DATED: 1/8/2024

CERTIFICATION

AS THE TOWNSHIP/CITY CLERK FOR, Newark TOWNSHIP/CITY Grafton COUNTY, MICHIGAN I CERTIFY THAT THIS IS A TRUE AND COMPLETE COPY OF A RESOLUTION ADOPTED BY THE TOWNSHIP BOARD/ CITY COUNCIL OF Newark TOWNSHIP/CITY AT ITS REGULAR BOARD MEETING OF 1/8 2024.

Jamey Skinner CLERK

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2024-5

RESOLUTION TO ADOPT TAXPAYERS & NON-RESIDENT TAXPAYERS TO PROTEST IN WRITING BY LETTER OR EMAIL FOR BOARD OF REVIEW.

MOTION BY: Joseph Zuker SUPPORTED BY: Chris Bovee TO ADOPT THE FOLLOWING RESOLUTION:

TO ADOPT THE GOVERNING BODY OF TOWNSHIP/CITY TO PERMIT RESIDENT TAXPAYERS & NON-RESIDENT TAXPAYERS TO FILE A PROTEST TO THE BOARD OF REVIEW IN WRITING BY LETTER OR EMAIL WITHOUT PERSONAL APPEARANCE.

THE VOTE IN FAVOR OF THE RESOLUTION BEING AS FOLLOWS:

YEAS: 5

NAYS: 0

ABSENT: 0

RESOLUTION DECLARED ADOPTED.

DATED: 1/8/2024

CERTIFICATION

AS THE TOWNSHIP/CITY CLERK FOR, Newark TOWNSHIP/CITY Grafton COUNTY, MICHIGAN I CERTIFY THAT THIS IS A TRUE AND COMPLETE COPY OF A RESOLUTION ADOPTED BY THE TOWNSHIP BOARD/ CITY COUNCIL OF Newark TOWNSHIP/CITY AT ITS REGULAR BOARD MEETING OF 1/8 2024.

Raney Skinner, CLERK

