

**Sciota Township**  
**Poverty Exemptions Guidelines**  
**Resolution 2022-07**

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 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); and

WHEREAS, pursuant to PA 390 1994, Sciota Township, Shiawassee 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 homestead 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 homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' 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 requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.

*John*

If **asset levels exceed** the items/amounts below, the individual/property owner **shall not be eligible for a Property Tax Poverty Exemption.**

Applicants shall not be eligible for consideration if total household assets exceed twenty-five thousand dollars (**\$25,000**) excluding the primary residence.

The following are the federal poverty income standards, which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually compiled and published by the Bureau of the Census, which refers to them as "poverty thresholds."

**FEDERAL POVERTY INCOME STANDARDS FOR 2022 ASSESSMENTS** The following are the federal poverty income standards as of 12-31-21 for use in setting poverty exemption guidelines for 2022 assessments.

Size of Family Unit Poverty Guidelines

- 1 - \$12,880
- 2 - \$17,420
- 3 - \$21,960
- 4 - \$26,500
- 5 - \$31,040
- 6 - \$35,580
- 7 - \$40,120
- 8 - \$44,660

For each additional person, add \$ 4,540

**Note:** P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

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, if asset levels exceed the items/amounts below, the individual/property owner **shall not be eligible for a Property Tax Poverty Exemption.**

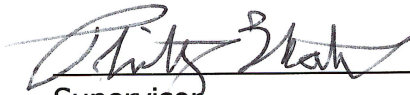
Applicants shall not be eligible for consideration if total household assets exceed twenty-five thousand dollars (**\$25,000**) excluding the primary residence.


At a regular meeting of the Board of Trustees for the Township of Sciota held on the 10 th day of Jan 2022, Board member all moved for adoption of the foregoing resolution and Board member all supported the motion.

Voting for: **Mike Reed Kimerly Palmer Jamie Parker-Wing  
Phillip Matthews**

Voting Against: **None ABSENT-Vaughn Vondrasek**

The Supervisor declared the resolution adopted.

  
Supervisor

  
Clerk 1/10/22

  
gms  
1/10/22

## POVERTY GUIDELINES

### ELIGIBILITY REQUIREMENTS OF SCIOTA TOWNSHIP, SHIAWASSEE COUNTY

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested, this may include vacant contiguous property as long as it is considered their principal residence.
- 2) File application (form 5737 & form 5739) with the Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' 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 requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
- 7) Applications may be reviewed by the BOR and Assessor without applicant being present. However, the BOR **may request** that any or all applicants be physically present to respond to any questions the Board or Assessor may have. This means that an applicant could be called to appear on short notice.
- 8) Sciota Township offers 100% exemption of property taxes for hardship.

gms  
1/10/22