

BURT TOWNSHIP
Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

RESOLUTION (2025- I)

WHEREAS, the homestead 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 the General Property Tax Act; and

WHEREAS, the Burt Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u) to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u that Burt Township, Cheboygan County, adopts the following guidelines for the Supervisor and the Board of Review to implement.

The following criteria must be met to be eligible for the Poverty Exemption:

1. The applicant must own and occupy the property and have a valid Principal Residence Exemption filed with the Assessor's Office.
2. File a Poverty Exemption Application with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by federal and state income tax returns for all persons residing in the principal residence including any property tax credit forms. These income tax returns shall include those filed in the current year or in the immediately preceding year. IMPORTANT: Treasury Form 4988 shall be filed with the Poverty Application 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.
3. Produce a valid driver's license or other valid form of identification.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested.
5. Meet the federal poverty income standards for the 100%, 75%, 50% and 25% levels as defined, determined and published annually by the United States Department of Health and Human Services.
6. Meet the Asset Level test. Household assets **shall not exceed \$50,000**. The Board of Review will consider all revenue and non-revenue producing assets during its deliberation as to whether relief shall be granted.

Household assets do not include: The value of the applicant's primary residence subject to the exemption request and the value of personal property, such as furniture, clothing and one automobile.

Household assets include but are not limited to: Stocks, Bonds, Mutual Funds, Insurance Policies, Boats, ORVs, Motorcycles, Recreational Vehicles, Second Homes, Salable Property, Retirement Accounts and Art or Coin Collections and Jewelry.

NOW THEREFORE, BE IT RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting a or denying an exemption.

The foregoing resolution offered by Board Member Reimann and supported by Board Member Hodulik.

Upon roll call vote, the following voted:

"Aye" Hodulik, Parker, Reimann, Kozlowski, Koviaik

"Nay" None

The Supervisor declared the resolution adopted.



HAROLD KOVIAIK Supervisor

I, CHRISTY KOZLOWSKI, the duly elected and acting Clerk of Burt Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on February 6, 2025 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.


CHRISTY KOZLOWSKI, Clerk