

GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

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

and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and 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 City/Township of Onondaga, Ingham 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 principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. 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) Produce the additional following information before the Board of Review will act on a poverty exemption application:
 - Full year of bank account statements
 - Proof of monthly/yearly income
 - Full year of electric bill copies
 - Full year of heating bill copies
 - Full year of garbage bill copies
 - Full year of phone bill copies
 - Full year of cable bill copies
 - Full year of Internet bill copies
 - Documentation of food stamp/bridge card payments
 - And copies of any other monthly bills

7) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services OR by alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines. Alternative guidelines are set forth in Exhibit A

8) 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. A copy of this application is set forth in Exhibit B.

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. See Exhibit A for the 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.

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

Sara Ammerman and supported by City Council Member/Township Board

Member John Myers. Upon roll call vote, the following

voted: "Aye":

John Myers, Marcie Seavolt, Phil Hutchison, Sara Ammerman, Pete Garner "Nay":

_____ The

City/Township Clerk declared the resolution approved

Marcie Seavolt Clerk

Exhibit A

2026 Poverty Exemption Guidelines – Onondaga Township, Ingham County

(To be used for 2026 applicants per STC)

INCOME GUIDELINES

Size of Household	U.S. Federal Income Poverty Guidelines	Onondaga Township Income Poverty Guidelines
1	\$15,650	\$16,000
2	\$21,150	\$21,500
3	\$26,650	\$27,000
4	\$32,150	\$32,500
5	\$37,650	\$38,000
6	\$43,150	\$43,500
7	\$48,650	\$49,000
8	\$54,150	\$54,500
Each Additional Person	\$5,500	\$5,600

*Income includes, but is not limited to income from employment, Social Security benefits, Veterans benefits, worker’s compensation, unemployment benefits, income from renters or boarders, farm income, alimony or child support, farm income, etc.

ASSET TEST

Size of Household	Total Value of Assets (Adopted by Onondaga Township 2026)
1	\$18,595
2	\$24,720
3	\$30,985
4	\$37,185
5	\$43,390
6	\$49,575
7	\$55,770
8	\$61,965

*Assets include, but are not limited to stocks, bonds, vehicles (allowed one primary vehicle), boats, campers, farm equipment, motorcycles, trailers, real estate other than the primary residence, Individual Retirement Accounts (IRA), uncashed checks, money held by others, gaming/lottery winnings, etc.

PARTIAL POVERTY GUIDELINES

A partial poverty exemption is an exemption of only a part of the taxable value of the property rather than the entire taxable value. Onondaga Township Board of Review has the authority to grant a full 100% reduction in taxable value OR a partial exemption equal to a 25% or 50% reduction in taxable value OR any other percentage reduction in taxable value approved by the STC.