

Mastodon Township Board Resolution No. 2025-0211B

To Adopt Poverty Exemption Income Guidelines
Amended at a Regular Board Meeting on February 11, 2025

WHEREAS, the General Property Tax Act, MCL 211.7u, states that 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, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Mastodon Township, Iron County, adopts the following guidelines for the supervisor and board of review to implement.

The guidelines shall include but not be limited to the specific income of the claimant and all persons residing in the household.

To be eligible for exemption under this section, a person must do all of the following on an annual basis per extension(s) as allowed under MCL 211.7u(6) and (8).)

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing form (2368) Principal Residence Exemption Affidavit, prescribed by the state tax commission with the local assessing unit.
2. File a claim with the Supervisor/Assessor or Board of Review, on form (5737) Application for MCL 211.7u Poverty Exemption, 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. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
3. Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.
5. Meet the Federal Poverty Income Guidelines as defined and determined annually by the *United States Department of Health and Human Services* OR the current poverty income guidelines adopted by the township board.
6. Meet additional eligibility requirements as determined by the township board if any have been adopted.

Number of Persons Residing in the Principal Residence	Maximum Total Income
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
for each additional person	\$ 5,380

BE IT ALSO 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 Board Member Stacey Watters and supported by Board Member Chad Skinner.

Upon roll call vote, the following voted:

Aye: Jan Lemke, Chad Skinner, Stacey Watters, Dave Smith

Nay: None

Abstain:

Absent/Excused: Trustee Mike Bjork

The Supervisor declared the resolution adopted.



Janet Lemke, Clerk

I, Janet Lemke, the duly elected and acting Clerk of Mastodon Township, hereby certify that the foregoing resolution was adopted by the Township Board of Mastodon Township at the regular meeting of said Board held on February 11, 2025, at which 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.



Clerk

Mastodon Township Board Resolution No. 2025-0211C

To Adopt Poverty Exemption Asset Test
Amended at a Regular Board Meeting on February 11, 2025

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 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 further Amended y PA 620 of 2002.

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002 and PA 135 of 2012 Mastodon Township, Iron County Michigan, adopts the following guidelines for the assessor and board of review to implement. The guidelines shall include but not be limited to specific income and asset levels of the claimant and all persons residing in the household.

REQUIREMENTS OF MASTODON TOWNSHIP FOR EXEMPTION OF TAXES BY REASON OF POVERTY FOR 2025 ASSESSMENT:

1. Ownership of not more than the minimum parcel size per zoning district that is part of the primary residence, if it can be legally split according to the Michigan Land Division Act and Mastodon Township Zoning Ordinance.
2. No more than \$10,000.00 in additional personal property including by not limited to vehicles, jewelry, firearms, art, etc.
3. Household income is determined by the addition of any income of each person living in the household, including government program payments.

THE FOLLOWING RULES SHALL APPLY IN DETERMINING EXEMPTION QUALIFICATIONS:

- A. The burden of providing proof of poverty rests with the applicant.
- B. The determination of qualification for a poverty exemption shall be based on:
 - 1) The adjusted income level of the household.
 - 2) The size of the household unit.
 - 3) The assets and availability of income in the household
- C. In determination of the granting of any poverty exemptions, all assets of the applicant (excluding the applicant's primary residence and minimum footprint), as well as all available sources of income of funds, shall be considered. The maximum assets allowed for a poverty exemption shall not exceed the income level set by the State of Michigan in conjunction with the requirements set by Mastodon Township resolution, (assets will include, but are not limited to, additional homes, property other than a homestead property, automobiles, boats, trailers/RVs, any motorized equipment, stocks and bonds).

BE IT ALSO 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 Board Member Stacey Watters and supported by Board Member Chad Skinner.

Upon roll call vote, the following voted:

Aye: Chad Skinner, Stacey Watters, Dave Smith, Jan Lemke

Nay: None

Abstain:

Absent/Excused: Trustee Mike Bjork

The Supervisor declared the resolution adopted.



Janet Lemke, Clerk

I, Janet Lemke, the duly elected and acting Clerk of Mastodon Township, hereby certify that the foregoing resolution was adopted by the Township Board of Mastodon Township at the regular meeting of said Board held on February 11, 2025, at which 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.



Clerk