

CEDAR CREEK TOWNSHIP

RESOLUTION FOR POVERTY EXEMPTION GUIDELINES

Resolution #2025-05

WHEREAS, General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the Supervisor / Assessor and Board of Review, by reason of poverty, are unable to contribute to the public charges are eligible for exemption in whole or in part from taxation under the General Property Tax Act; and,

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

WHEREAS, Pursuant to MCL 211.7u, the Township of Cedar Creek, Muskegon 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 current or immediately preceding year.

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

1. Be owner of and occupy as a principal residence the property for which exemption is requested.
2. File claim with the Supervisor, Assessor, or Board of Review, accompanied by Federal and State income tax returns for all persons residing in principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
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 principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds etc. The asset limitation is \$10,000.00.
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 exemption is requested.
6. Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternate guidelines adopted by the governing body, providing the alternate guidelines do not provide eligibility requirements less than federal guidelines.
7. The application for an exemption shall be filed after January 1st, but one day prior to the last day of the December Board of Review (Tuesday after the second Monday in December). 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.

The following are 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.

| 2025 Federal Poverty Income Guidelines | | |
|--|--|----------------------|
| Size of Family / Household | | 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 |
| Additional Person | | \$5,380 |

The foregoing resolution offered by Board Member: Beeman

Second offered by Board Member: Jarvis

Upon the roll call vote the following voted:

Passed: Ayes: Unanimous

Nays: None

Absent: None

Heather Delimata
Heather Delimata, Cedar Creek Township Clerk

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by Cedar Creek Township Board, County of Muskegon, Michigan, at a regular meeting held on February 11, 2025.

Heather Delimata
Heather Delimata, Cedar Creek Township Clerk

February 12, 2025