

**MACKINAW TOWNSHIP**  
**JANUARY 19, 2021**

**Resolution to Adopt 2021 Poverty Exemption Income Guidelines and Asset Test**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Township of Mackinaw; 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 Township of Mackinaw, Cheboygan 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 of 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 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.
- 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 drivers' 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) Meet the Federal poverty guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review. 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 2021 Federal poverty 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.

# MACKINAW TOWNSHIP

## Resolution to Adopt 2021 Poverty Exemption Income Guidelines and Asset Test

STC Bulletin No. 17 of 2020

### FEDERAL POVERTY GUIDELINES FOR 2021 ASSESSMENTS

Size of Family Unit	Poverty Guidelines
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120

For each additional person \$4,480

\*Assets are not to exceed \$15,000

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Supervisor/Assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution offered by Township Board Member Falor and supported by Township Board Member Brew.

Upon roll call vote, the following voted:  
Aye: Falor, Closs, Darrow, Brew, Smydra  
Nay: None

The Supervisor declared the resolution adopted.

I, Ashely Darrow, the duly appointed and acting Clerk of Mackinaw 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 January 19, 2021 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.

  
Clerk