

Resolution 2-10-25 A

**Ingersoll Township Board Resolution to Adopt Poverty Exemption Income Guidelines and**

**Asset Test**

WHEREAS the homestead of persons who, in the judgment of the 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 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 Ingersoll Township, Midland 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 homestead the property for which an exemption is requested.

2) File an Application for Poverty Exemption with the board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.

3) Produce a valid drivers' license or other form of identification if requested.

4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.

5) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. To be eligible for a poverty exemption in Ingersoll Township for 2025 your income may NOT exceed guidelines as outlined in "Exhibit A" - 2025 Taxable Value Reduction Table See attached.

6) Meet additional eligibility requirements as determined by the township board, including: the asset test which will not include value of the applicant's primary residence, value of the applicant's primary vehicle and all personal property such as clothing and furniture. Applicants with a value of assets equal to or greater than \$10,000 will receive a 0% exemption. Applicants with an asset value less than \$10,000 are subject to an exemption.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption. Board of Review must grant (full) 100%, 50%, and 25% for person who meets eligibility requirements or the Township will need State Tax Commission approval for any other percentage reduction.

The foregoing resolution offered by Board Member R. Alexander and supported by Board Member Fakeo Tomwilligan

Upon roll call vote, the following voted "Aye:" "Nay:"  
Aye: Tomwilligan, Healey, Keel, Barrett, Fakeo Tomwilligan  
Nay: 0  
The Supervisor declared the resolution adopted.

Mary Joann Keel  
Clerk

I, Mary Joann Keel the duly elected and acting Clerk of Ingersoll 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 Feb 10, 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.

Mary Joann Keel  
Clerk

**"EXHIBIT A" – 2025 TAXABLE VALUE  
REDUCTION TABLE**

<b>Full Exemption Income Levels equal to 100%</b>	
1 person	\$15,060
2 person	\$20,440
3 person	\$25,820
4 person	\$31,200
5 person	\$36,580
6 person	\$41,960
7 person	\$47,340
8 person	\$52,720
<b>Partial Exemption Income Levels equal to 50%</b>	
1 person	\$22,590
2 person	\$30,660
3 person	\$38,730
4 person	\$45,000
5 person	\$54,870
6 person	\$62,940
7 person	\$71,010
8 person	\$79,080
<b>Partial Exemption Income Levels equal to 25%</b>	
1 person	\$26,355
2 person	\$35,770
3 person	\$45,185
4 person	\$52,500
5 person	\$64,015
6 person	\$73,430
7 person	\$82,845
8 person	\$92,260
<i>For each Additional Person over 8 add.....</i>	
	\$ 5,380