Lincoln Township

LINCOLN TOWNSHIP POVERTY GUIDELINES FOR 2023

RESOLUTION 020723-1

Whereas, the adoption of guidelines for poverty exemptions is within the purview of the Lincoln Township Board; and

Whereas, the homestead of persons who, in the judgment of the township 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 Public Act 390, 1994 (MCL. 211.7u); and

Whereas, pursuant to PA 390, 1994, Lincoln Township, Midland County adopts the following guidelines for the township supervisor and 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 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 township supervisor or 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 standards as defined and determined annually by the United States Office of Management and Budget. See Appendix A on Page 2.
6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
7) Any additional eligibility requirements as determined by the Lincoln Township Board; See Appendix B on Page 2.

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, unless the 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 Board Member: _____

and seconded by Board Member: _____

Upon a roll call vote, the following voted "Aye": _____

"Nay": _____

"Absent": _____

The Supervisor Declared the resolution adopted.

I, Mark Trinklein, the duly elected Clerk of Lincoln Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held February 7, 2023, at which meeting a quorum was present by roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

_____
Mark Trinklein, Clerk

Lincoln Township

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APPENDIX A

FEDERAL POVERTY GUIDELINES FOR 2023 ASSESSMENTS

The following are the federal poverty income standards of 11-15-2022 for use in setting poverty exemption guidelines for 2023 assessments.

Size of Family Unit	Poverty Guidelines
1	$13,590
2	$18,310
3	$23,030
4	$27,750
5	$32,470
6	$37,190
7	$41,910
8	$46,630
For Each additional person	$4,720

APPENDIX B

ADDITIONAL REQUIREMENTS FOR LINCOLN TOWNSHIP POVERTY EXEMPTION OF PROPERTY TAXES;

1.   Ownership of 1 (one) car per licensed driver living in household.

2.   Ownership of not more than 5 (five) acres unless additional land is being farmed.

3.   No more than $5,000 in additional personal property.

4.   Percentage of exemption to be determined by the Board of Review.

5.   Household income is determined by the addition of any income of each person living in the household, including government program payments.