

LYNN TOWNSHIP
13995 Yale Road
Yale, MI. 48097
Phone: (810) 387-3358 Fax: (810) 387-3359

Resolution 23-01
Township of Lynn
St. Clair County, Michigan

Resolution Setting Poverty Guidelines for 2023

Whereas, local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines; and

Whereas, those income levels shall not be set lower by a city or township than the Federal Poverty Guidelines updated annually by the U.S. Department of Health and Human Services; and

Whereas, the Federal Poverty Guidelines per STC Bulletin No. 19 of 2022, PROCEDURAL CHANGES FOR THE 2023 ASSESSMENT YEAR, November 15, 2022 state the income levels for use in setting the poverty exemption guidelines for 2023 and adopted by the Board of Trustees of Lynn Township are as follows:

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

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available; and

Resolves, that the asset level test shall meet the following requirements:

ASSET TEST FOR POVERTY EXEMPTION OF LYNN TOWNSHIP

1. The combined assets of a person applying for a poverty exemption shall not exceed \$125,000.00.
2. If applicant has assets under \$125,000.00 and has an IRA or a retirement account and they still have an income lower than Federal Poverty Guidelines, the Board of Review shall deem them eligible for a Poverty Exemption.
3. Public Act 253 of 2020 amended MCL 211.7u related to poverty exemptions. PA 253 of 2020 lists the specific percentage reductions in taxable value that may be used by the board of review in granting a poverty exemption. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:
 1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
 2. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
 3. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

Now, therefore, be it hereby resolved that the Board of Review shall follow the above stated policy, 2023 Federal Poverty Guidelines and Asset Level Test in granting or denying a poverty exemption, and the approval or denial will be communicated in writing to the claimant.

The following resolution was offered by Budd and supported by Drain.

Vote on this Resolution, 4 members being present as follows:

Ayes:

Ferrett

Drain

Budd

Miller

Nays: _____

Absent: Kauffleisch

Duly adopted this the 11th day of January, 2023.

RESOLUTION DELCARED AND ADOPTED

CERTIFICATION

I Annette Ferrett, Clerk of Lynn Township, County of St Clair, Michigan do hereby certify that the foregoing is a true and complete copy of this Resolution adopted by the Township Board of Trustees at a meeting on the 11th day of January, 2023 and that said meeting was conducted with a quorum present by a roll call vote of said members, public notice of said meeting given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting are kept and will be or have been made available as required by said Act; that said resolution was ordered to take immediate effect.

Annette Ferrett, Clerk