

**STATE OF MICHIGAN  
COUNTY OF SANILAC**

**LEXINGTON TOWNSHIP**

**RESOLUTION #24-01**

**AMENDMENT OF RESOLUTION 96-14  
POVERTY EXEMPTION GUIDELINES UPDATED 5/23/2024**

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

**WHEREAS**, the homestead of persons who, in the judgment of the 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 Lexington Township, Sanilac County adopts the following guidelines for the 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 of immediately preceding year;

To be eligible, as 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 a claim with the 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 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.
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 township board;
  - Previous year's Federal Income Tax Returns (1040)
  - Previous year's Michigan Income Tax Returns (MI-1040)
  - Previous year's Homestead Property Tax Credit Form (MI-1049 CR)
  
8. Applicants are allowed to own 1 vehicle and \$1,000 in assets and still be eligible for the exemption.

**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.

This resolution replaces Resolution #23-03 in its entirety.

The foregoing resolution offered by Board Member *McAllister* and supported by Board Member: *Milletics*

Upon roll call vote, the following

voted:

AYE: McAllister, Milletics, Paradoski, Jahn, Partaka

NAY: None

The supervisor declared the resolution adopted.

*Katherine Paradoski*

Katherine Paradoski, Clerk

I, Katherine Paradoski, the duly elected Clerk of Lexington 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 May 23, 2024 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.

*Katherine Paradoski*

Katherine Paradoski, Clerk

## FEDERAL POVERTY INCOME STANDARDS FOR 2005 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2023 for use in setting poverty exemption guidelines for 2024 assessments.

Size of family Unit	Poverty Guidelines
1	\$ 14,580
2	\$ 19,720
3	\$ 24,860
4	\$ 30,000
5	\$ 35,140
6	\$ 40,280
7	\$ 45,420
8	\$ 50,560

For each additional person, add \$5,140

These are the guidelines that were in Effect on Tax Day December 31, 2023. Also, please note that these new standards Figures based on age.

See State Tax Commission Bulletin 5 of 1995 regarding the administration of the Poverty Exemption.