



**Assessing Department**

# Memo

**To:** Township Board  
**From:** Jeanine A Smith, Assessor  
**Date:** November 10, 2021  
**Re:** Poverty Guidelines for 2022 Board of Review

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**Comments:** Attached are the poverty guidelines to be used by the Board of Review for the 2022 and future Assessment years. The State Law was changed last year requiring changes to our policy.

If you have any questions regarding this please contact me at (248) 698-3300 ext. 117.

**RESOLUTION OF THE TOWNSHIP BOARD  
OF THE CHARTER TOWNSHIP OF WHITE LAKE,  
RESOLUTION FOR POVERTY EXEMPTION FOR PROPERTY TAXES  
#21-047**

At the regular meeting of the Township Board of the Charter Township of White Lake, County of Oakland, Michigan, held on the 16<sup>th</sup> day of November, 2021, in the Township Annex at 7:00 p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by \_\_\_\_\_ and supported by \_\_\_\_\_.

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Township Board of the Charter Township of White Lake: and

**WHEREAS**, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in full or in part from taxation under Public Act 390 of 1994 (MCL 211.7u) as amended.

**WHEREAS**, pursuant to PA 390 of 1994, the Charter Township of White Lake, Oakland 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) Must pay 75% of the property taxes. This allows for the 25% reduction allowable by state law.
- 2) Be an owner of and occupy as a principal residence the property for which an exemption is requested. A poverty exemption shall not be granted to any applicant who owns real estate, whether singly or jointly, regardless of location, other than his/her primary residence.
- 3) File a claim with the 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 immediate preceding year or in the current year. A Homestead Property Tax Credit must be filed with the State of Michigan.
- 4) File a claim reporting that the combined assets of all persons do not exceed the current guidelines excluding the primary residence and primary vehicle. Assets include but are not limited to personal property, motor vehicles other than the primary vehicle, recreational vehicles and equipment, certificates of deposit, cash, savings accounts,

checking accounts, stocks, bonds, life insurance, retirement funds, etc. A poverty exemption shall not be granted to any applicant whose assets exceed \$10,000. An applicant's principal residence and primary vehicle shall be excluded from consideration as an asset. Further, a poverty exemption shall not be granted to an applicant whose investments will produce an income which when added to the applicant's household income exceeds 25% over the federal poverty guidelines.

- 5) Produce a valid Michigan drivers license or Michigan ID.
- 6) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 7) Meet the annual income guidelines which is set at 25% above the Federal Government Poverty Income Standards. The annual allowable income is for all persons residing in the principal residence.
- 8) Application must be made on the form required by the State Tax Commission. The form must be fully completed in order to be submitted to the Board of Review.
- 9) The application for an exemption must be filed after January 1, but two days 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 to appeal to the Michigan Tax Tribunal.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

In accordance with Public Act 390 of 1994, as amended, the Township Board of White Lake, Oakland County, Michigan, hereby certifies the above guidelines for Poverty appeals to the Board of Review.

AYES :

NAYS:

ABSENT:

**RESOLUTION DECLARED ADOPTED.**

STATE OF MICHIGAN )  
  )ss.  
COUNTY OF OAKLAND )

I, the undersigned duly qualified Township Clerk of the Charter Township of White Lake, Oakland County, Michigan, do hereby certify the foregoing is a true and complete copy of the proceedings taken by the Township Board of the Charter Township of White Lake at a meeting held on the 16<sup>th</sup> day of November, 2021.

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ANTHONY L NOBLE, Clerk  
Charter Township of White Lake

Dated: November 17, 2021