

TOWNSHIP OF COURTLAND
COUNTY OF KENT, MICHIGAN

RESOLUTION 2024-01

RESOLUTION TO ESTABLISH POLICY AND GUIDELINES
FOR USE BY THE BOARD OF REVIEW FOR GRANTING POVERTY EXEMPTIONS

WHEREAS, Act 191 of the Michigan Public Acts of 2023, amends Act 206 of 1893 with an effective date of November 7, 2023 (MCL 211.7u) requires the governing body of the local assessment unit to determine the policy and guidelines for granting poverty exemptions, and

WHEREAS, said Act, as directed by the State Tax Commission (STC, Bulletin No. 3 of 2021, February 9, 2021), imposes requirements of and limitations to any policy and guidelines, and

WHEREAS, the Courtland Township Board desires to comply with said Act and said State Tax Commission bulletin, now therefore,

BE IT RESOLVED that the following policy and guidelines are hereby adopted and shall be followed by the Courtland Township Board of Review in granting any poverty exemptions:

1. The Total Assets, other than a vehicle, personal property and the homestead being claimed, should not exceed:
 - a. \$6,321 for the claimant and
 - b. \$12,642 for the household seeking exemption

2. Total annual income shall not exceed the following amounts according to household size for Courtland Township 2024 (Federal Poverty Guidelines from Bulletin 18 of 2023):

Courtland Township 2024 Federal Minimum 2024

a.	Claimant, as sole householder:	\$19,003	14,580
b.	Two persons:	\$21,922	19,720
c.	Three persons:	\$26,132	24,860
d.	Four persons:	\$30,899	30,000
e.	Five persons:	\$35,956	35,140
f.	Six persons:	\$41,470	40,280
g.	Seven persons:	\$47,272	45,420
h.	Eight persons:	\$52,291	50,560
i.	For each additional person, add:		5,140

3. The dollar amounts in item numbered 1 above, being asset limits, shall, beginning with the 2018 assessments, be changed to reflect changes in the cost of living, as published by the State Tax Commission. The changes are reflected above.
4. The dollar amounts in item numbered 2 above, being income limits, shall, beginning with the 2018 assessments, be changed to reflect changes in the cost of living, as published by the State Tax Commission or equal the Federal Minimum amount if the local unit amount is lower than the Federal minimum amount. The changes are reflected above.

5. The Board of Review shall follow the above policy and guidelines when granting or denying a poverty exemption. The same standards shall apply to each claimant in the unit for the assessment year and, if granted, shall be at 100%.
6. Applicants, except as stated above, shall satisfy all requirements of said Public Act and the said State Tax Commission bulletin, both of which are adopted herein and made a part of this Resolution.

Offered by: Andersen

Supported by: McIntyre

AYES: Andersen, Brown, Frandsen, Hartman, McConnon, McIntyre and Porter

NAYS: None

ABSENT: None

RESOLUTION DECLARED ADOPTED.


Susan K. Hartman, Clerk

I, Susan K. Hartman, Clerk of the Township of Courtland, Kent County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution offered at the regular Courtland Township Board Meeting held on the 3rd day of January 2024, and that public notice of such meeting was given as provided by law.


Susan K. Hartman, Clerk