



**CHARTER TOWNSHIP OF TEXAS  
KALAMAZOO COUNTY, MICHIGAN  
Resolution # 22-33**

**Resolution Adopting Poverty Exemption and Asset Level Test  
Guidelines for 2023 Assessment Year  
December 12, 2022**

**WHEREAS**, the adoption of guidelines for poverty exemptions and Asset Level Test is within the purview of the Township Board; and

**WHEREAS**, the homestead of persons who, in the judgment of the 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 MCL 211.7u; and

**WHEREAS**, pursuant to MCL 211.7u, the Charter Township of Texas, Kalamazoo 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 the following:

- (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 a valid driver's license or another 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 the Board of Review.
- (7) Meet the township's additional eligibility requirements, as established in the Poverty Asset Level Test Guidelines.

**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.

The following income levels are the poverty thresholds in setting poverty exemption guidelines for 2023 assessments:



Number of Persons Residing in Homestead	2023 Federal Poverty Threshold	Qualifying Income Level +50% above Federal Threshold per Township Policy 100% Exemption	Qualifying Income Level up to +75% above Federal Threshold per Township Policy 50% Exemption	Qualifying Income Level up to +100% above Federal Threshold per Township Policy 25% Exemption
1 person	13,590	20,385	23,783	27,180
2 persons	18,310	27,465	32,043	36,620
3 persons	23,030	34,545	40,303	46,060
4 persons	27,750	41,625	48,563	55,500
5 persons	32,470	48,705	56,823	64,940
6 persons	37,190	55,785	65,083	74,380
7 persons	41,630	62,445	72,853	83,260
8 persons	46,630	69,945	81,603	93,260
For each additional person add:	4,720	7,080	8,260	9,440

## POVERTY ASSET LEVEL TEST GUIDELINES

In addition to being at or below the Township Poverty Policy for income, the total value of assets owned by the applicant should not exceed the income amount of the Township Poverty Policy for the number of persons in the household. The asset level does not include the primary residence for which the exemption is being sought.

It does include but is not limited to:

- A second home, additional land not associated with the primary residence, or other buildings other than the primary residence being sought for exemption.
- Vehicles and other recreational vehicles such as motor homes, campers, ATVs, boats, and motorcycles.
- Jewelry, antiques, artwork, equipment, and other personal property of value.
- Bank accounts, stocks, bonds, and investments. This also includes the money received from the sale of stocks, bonds, investments, cars, and houses unless a person is in the specific business of selling such property.



- Withdrawals of bank accounts and borrowed money.
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches.
- The total interest income in all accounts (checking, savings, CDs, IRAs, 401Ks, money market, annuities, etc.)
- The applicant shall not have an ownership interest in any real estate other than the primary residence being considered for exemption.

The asset level does not include:

- Additional vehicles equal to the number of licensed drivers in the home.
- More land than a minimum “footprint” for the home up to a size that allows the division of the land for a building site.

If the applicant qualifies for the poverty exemption, the Board of Review is permitted to approve a 100%, 50% or 25% reduction in taxable value. No other percentage is allowed.

The Board of Review is not allowed to deviate from these guidelines.

The foregoing Resolution was offered by Board Member Loeks and supported by Kerr.

Upon Roll call vote, the following voted “Aye”: Beutel, Hammon, Kerr, Loeks, Mazer, Roberts

The following voted “Nay”: None

The following abstained: None

Absent: Boven

The Supervisor Declared the Resolution adopted.



7110 West Q Avenue  
Kalamazoo, MI 49009  
[www.texastownship.org](http://www.texastownship.org)

A handwritten signature in black ink, appearing to read "Emily Beutel", written over a horizontal line.

Emily Beutel, Clerk  
Charter Township of Texas

#### CLERKS CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Charter Township of Texas Board, held on December 12, 2022, at which meeting a quorum of members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

A handwritten signature in black ink, appearing to read "Emily Beutel", written over a horizontal line.

Emily Beutel, Clerk  
Charter Township of Texas