

**COOPER CHARTER TOWNSHIP  
KALAMAZOO COUNTY, MICHIGAN**

**RESOLUTION NO. 23-236**

**POVERTY EXEMPTION RESOLUTION**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the Township Board; and

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

**WHEREAS**, pursuant to PA 390 of 1994, the Township of Cooper, 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 on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which the exemption is requested.
- 2) File a claim with the supervisor/assessor or 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 immediately preceding year or in the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) An asset test considering all assets owned by the applicant other than the applicant's homestead, one vehicle, and normal household goods will be used in determining whether relief should be granted. Homeowners with assets in excess of \$10,000.00 may not be eligible for tax exemption consideration.
- 8) The application for an exemption shall be filed after January 1, but one day 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 of appeal to the Michigan Tax Tribunal.

- 9) Poverty Exemptions granted in 2019 or 2020 may remain exempt for 2021, 2022, and 2023 without reapplication if the person received fixed income solely from public assistance. (PA253 of 2020)

The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

**2023 POVERTY INCOME GUIDELINES**

Test 1: Poverty Income Guidelines "Table 1" How Much Income a Person Can Receive Per Year and Be Eligible For the Poverty Exemption Using the 2023 Federal Poverty Income Guidelines	
Size of Family/Household	Maximum Total Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
Additional Person	\$4,720

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the supervisor/assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these reasons are communicated in writing to the claimant.

The foregoing resolution offered by: \_\_\_\_\_, second offered by: \_\_\_\_\_

Upon roll call the vote was as follows:

"Yes":

"No":

"Absent":

Resolution declared \_\_\_\_\_.

COOPER CHARTER TOWNSHIP

\_\_\_\_\_  
DeAnna Janssen, Township Clerk

1590 West D Avenue  
Kalamazoo, MI 49009  
(269)382-0223

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Charter Township of Cooper Board held at the Cooper Township Office on Monday, February 13, 2023 and said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.

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DeAnna Janssen, Clerk