

ST. JAMES TOWNSHIP, BEAVER ISLAND  
CHARLEVOIX COUNTY, MICHIGAN  
Resolution 2023.02.08.23 #1

**Poverty Exemption Income Guidelines and Asset Test Policy**

At a regular meeting of the St James Township Board, held at the Beaver Island Community Center, located in St James Township, Michigan on February 8, 2023:

Present: Welke, McDonough, Gillespie, Fingeroat

Absent: Cole

The following resolution was made by McDonough and seconded by Gillespie.

WHEREAS the General Property Tax Act, MCL 211.7u(4) states that 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 the General Property Tax Act; and

WHEREAS the township board is required by MCL 211.7u(4) to adopt guidelines for the poverty exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor and Board of Review shall follow this stated policy and federal guidelines in granting or denying an exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines.

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.

Poverty exemption applications can be heard at the March, July, or December Board of Review. However, there can be one Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year.

To be eligible for exemption, a person must do all the following on an annual basis:

- (1) Own and occupy, as a principal residence, the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
- (2) File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, 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. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- (3) Produce a valid driver license or other form of identification if requested by the supervisor or board of review.
- (4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.
- (5) Meet the federal poverty income guidelines as defined and determined annually.
- (6) Meet additional eligibility requirements as determined by the township board, including:
  - a. If income exceeds the federal poverty income guidelines **or** assets exceed the amounts described below, a Poverty Exemption shall not be granted.
  - b. An exemption shall not be granted if any additional real property, whether improved or not, is owned in addition to their principal residence dwelling and minimal land footprint.
  - c. The Asset Level established under PA 390 of 1994 as described in State Tax Commission Bulletin 6 of 2017, shall be employed. This asset level test is adopted annually by the Township Board policy and the Board of Review:
  - d. Cash assets of the total household may not exceed an amount equal to two month's gross household income. This includes all forms of money generated, including income as described by the US Census Bureau, that is being held as: cash, money in checking/savings accounts, stocks/bonds, one-time insurance payments/cash-out option insurance policies, coin/antique/artwork collections, boats, ORV's, motorcycles, recreational vehicles, jewelry, retirement accounts, gifts, loans, lump-sum inheritances, money markets and other financial



institution accounts, an/or instruments or securities which can be readily converted to cash.

- e. Fixed Assets to the total household may not exceed \$5,000. Non-cash assets are defined as those, which are not considered to be cash assets, as defined above.
- f. Other Property, including real estate, of any value, that could be converted to cash and used to pay property taxes. Other real estate is defined as: real estate other than the primary dwelling and minimum footprint of land.
- g. The following assets are excluded from this limit:
  - i. Applicant's principal residence and adequate transportation,
  - ii. Applicant's household personal property,
  - iii. Assets not accessible by the applicant, co-owner, or any member of the applicant's household.

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.

Size of Family Unit	Poverty Guidelines
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

To request a poverty exemption, a taxpayer must file:

- (1) Form 5737 *Application for MCL 211.7u Poverty Exemption*
- (2) Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
- (3) All required additional documentation (such as federal/state income tax returns)

If a taxpayer qualifies for the poverty exemption, the Board of Review can grant a 100%, 50%, or 25% reduction in taxable value. No other percentage reductions are permitted unless approval is granted to the township by the State Tax Commission.

BE IT ALSO RESOLVED that the supervisor and board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

AYES: Welke, Fingeroot, Gillespie, McDonough  
NAYS: none

THE TOWNSHIP SUPERVISOR DECLARED THE RESOLUTION ADOPTED

By: Julie Gillespie Date: 2-8-23  
The above signed, Julie Gillespie hereby certifies that she is the duly elected and acting clerk of the Township of St James and further certifies that the foregoing resolution was duly adopted at a regular board meeting of the Township board held on February 8, 2023.

ST. JAMES TOWNSHIP, BEAVER ISLAND  
CHARLEVOIX COUNTY, MICHIGAN  
**Resolution 2023.02.08.23#2**

**Authorizing the Supervisor to execute and accept Subgrant No. SJX-1322**  
**FAA Airport Rescue Grant Program Grant Agreement (ARPA)**  
**FAA ARPA Grant No. 3-26-SBGP-132-2022**

At a regular meeting of the St James Township Board, held at the Beaver Island Community Center, located in St James Township, Michigan on February 8, 2023.

Present: Welke, McDonough, Fingeroot, Gillespie

Absent: Cole

The following resolution was made by McDonough and seconded by Gillespie.

WHEREAS St James Township is responsible to contract with the Michigan Department of Transportation (MDOT) for federal grants under the Block Grant Program for the purpose of granting the Beaver Island Airport an ARPA Subgrant in the maximum obligation payable of \$22,000,

WHEREAS St. James Township is responsible to participate in this MDOT contract with the Township of Peaine jointly and severally, and

WHEREAS St. James Township may use these funds to prevent, prepare for, and respond to the coronavirus disease 2019 (COVID-19) pandemic. ARPA Grant subgrant recipients shall follow the FAA's Policy and Procedures Concerning the Use of Airport Revenues ("Revenue Use Policy"), 64 Federal Register 7696 (64 FR 7696), as amended by 78 Federal Register 55330 (78 FR 55330). The Revenue Use Policy defines permitted uses of airport revenue. In addition to the detailed guidance in the Revenue Use Policy, the funds received under 3-26-SBGP-132-2022 or any associated subgrants may not be used for any purpose not related to the airport.

NOW THEREFORE, IT IS RESOLVED that the St James Township's legislative body authorizes and directs the Supervisor of St. James Township to execute the Grant Agreement and the Clerk is hereby authorized to attest said execution or impress the official seal, for the purpose of obtaining federal funds for the grant described above. In addition, the Beaver Island Airport Commission is hereby authorized and directed to accept the Grant.

AYES: Gillespie, McDonough, Fingeroot, Welke

NAYS: none.

RESOLUTION DECLARED ADOPTED



By: Julie Gillespie Date: 2-8-23

The above signed, Julie Gillespie, hereby certifies that she is the duly elected and acting clerk of the Township of St James and further certifies that the foregoing resolution was duly adopted at a regular board meeting of the Township board held on February 8, 2023.

ST. JAMES TOWNSHIP, BEAVER ISLAND  
CHARLEVOIX COUNTY, MICHIGAN  
**Resolution 2022.02.08.23#3**

**Authorizing the Supervisor to execute Grant Contract No. 2023-0232**  
**Federal Project No. B-26-0090-2721**

At a regular meeting of the St James Township Board, held at Beaver Island Community Center, located in St James Township, Michigan on February 8, 2023.

Present: Welke, Gillespie, McDonough, Fingerroot

Absent: Cole

The following resolution was made by McDonough and seconded by Fingerroot.

WHEREAS St James Township is responsible to contract with the Michigan Department of Transportation (MDOT) for a federal/state/local airport project under the Block Grant Program for the purpose of fixing the rights and obligations of the parties in agreeing to "Rehabilitate Runway 9/27 + Lighting, Tway, and Apron (PE 30% Plans)-Design" for the Beaver Island Airport, and

WHEREAS St. James Township is responsible to participate in this MDOT contract with the Township of Peaine jointly and severally, and

WHEREAS St. James Township is responsible for half the local share in the amount of \$0;

NOW THEREFORE, IT IS RESOLVED that the St James Township's legislative body authorizes and directs the Supervisor of St. James Township to execute the Grant Contract and the Clerk is hereby authorized to attest said execution or impress the official seal.

AYES: Gillespie, McDonough, Fingerroot, Welke

NAYS: none.

RESOLUTION DECLARED ADOPTED

By: Julie Gillespie Date: 2-8-23

The above signed, Julie Gillespie, hereby certifies that she is the duly elected and acting clerk of the Township of St James and further certifies that the foregoing resolution was duly adopted at a regular board meeting of the Township board held on February 8, 2023.