

**Inwood Township Board Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test For 2025.**

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the principal residence of a person who, in the judgment of the Board of Review, by reason of poverty is 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, a Township Board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Inwood Township, Schoolcraft 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.

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

1) Own and occupy as their principal residence the property for which the exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing Michigan Dept. of Treasury Form #5739 with the Board of Review.

2) File a claim with the Board of Review on Michigan Dept. of Treasury Form #5737, 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. Persons residing in the principal residence who are 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 must file Michigan Dept. of Treasury Form 4988 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 Board of Review.

4) Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested if required by the Board of Review.

5) Meet (*the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget OR the current poverty income guidelines adopted by the Township Board*).

6) Meet additional eligibility requirements as determined by the Township Board including: Assets excluding the original homestead shall not exceed \$4,000 for individual applicants and/or \$6,000 per household if more than one financial contributor.


BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines when granting or denying a poverty exemption.

The foregoing resolution was offered by Board Member Brian Landis and supported by Board Member Bonnie Elliott

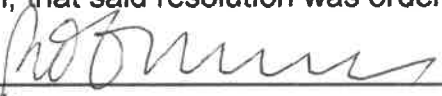
Upon roll call vote, the following voted "Aye:" "Nay:" Sherry Landis, Bonnie Elliott  
Brian Landis, Kelly Silkwood

The Supervisor declared the resolution adopted.

NAY 0

  
Clerk

I, Robin Doude, the duly elected and acting Clerk of Inwood Township, hereby certify that the foregoing resolution was adopted by the Township Board of said Township at the regular meeting of said Board held on 02/19, 2025, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

  
Clerk

**RESOLUTION NO:**

**The Township of Inwood, Schoolcraft County, MICHIGAN**

**RESOLUTION TO ALLOW PROPERTY OWNERS  
TO PROTEST TO BOARD OF REVIEW IN WRITING**

**WHEREAS**, the General Property Tax Act, MCL 211.30(4) states that, when appealing to the Board of Review, “a nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required”: and

**WHEREAS**, MCL 211.30(8) states that “The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review”; and

**THEREFORE BE IT RESOLVED** that, in order to ease the burden on taxpayers, the assessor and the Board of Review, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the *Inwood* Township Board hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

All notices of assessment change and all advertisements of board of review meetings must include a statement that the resident taxpayers may protest by letter to the board.

**NOW, THEREFORE, BE IT RESOLVED**, that the Supervisor and Board of Review shall follow the above stated policy and federal guidelines and these reasons are communicated in writing to the claimant until rescinded.

Motion by Brian Landis, supported by <sup>Bonnie</sup> Elliott, to adopt the Resolution, as presented.

Roll Call vote: *yes, Sherry Landis  
Bonnie Elliott  
BRIAN LANDIS  
Kelly Silkworth*      *opposed to*

**RESOLUTION DECLARED ADOPTED**

Kelly Silkworth  
Supervisor, Kelly Silkworth

**CLERK’S CERTIFICATION**

I, Robin Double, the duly elected, qualified, and acting Clerk of the Township of Inwood, Schoolcraft County, Michigan, do certify the forgoing is a true and complete copy of this Resolution adopted by the Board of Inwood Township at a regular meeting, held February 19, 2025 by a majority of the member of the Board present and voting. <https://elytownship.com/assessor/>

IN WITNESS WHEREOF, I have hereunto affixed my official signature on the 19 day of February, 2025.

Robin Double  
Clerk

# Inwood Township Property Exemption Policy & Procedures

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption. [*American Concrete Institute v State Tax Commission, 12 Mich app595;163 NW2d 508 (1968)*].

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's assessing office. (filed on or before March 1st).
2. ALL attachments/documents must be submitted with the application
  - Copy of instrument by which property was acquired (proof of ownership).
  - Copy of Articles of Incorporation.
  - Copy of by-Laws.
  - Copy of any pamphlet, other information, or literature describing the functions of the organization.
  - Copy of previous 3 years of Income Tax filings including 990 forms (charitable exemption applications).
  - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.
3. A file will be created for the review and approval process.
4. A field inspection of the property will be completed.
5. If necessary, the Township's attorney will be asked to review the file and give opinion.
6. The official notification of the taxable status will be the annual assessment change notice.
7. Taxpayers may appeal the assessor's determination at the March Board of Review.

Effective Date: 02/19/2025

POLICY DECLARED ADOPTED BY THE INWOOD TOWNSHIP BOARD FEBRUARY ON 02/19, 2025.

**INWOOD TOWNSHIP  
ASSESSING DEPARTMENT  
Personal Property Annual Canvas Policy**

The Township of Inwood Assessing Department, after printing a Personal Property Canvas Report from the BS&A system, will conduct a canvas utilizing said report by driving the Township to determine if businesses previously on the assessment roll currently exists or to add newly discovered businesses to the assessment roll. The canvas will be conducted annually during the month of December in order to determine the status of the property on Tax Day. \*

Following the Personal Property canvas, the assessing office will remove or add to the BS&A system any discontinued or new businesses discovered during the canvas. Mailings will follow of Personal Property Statement L-4175 (MI Dept of Treasury form 632) along with a Small Business Property Tax Exemption Claim Under MCL 211.9o (MI Dept of Treasury Form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties would be those who have previously filed 5076 forms claiming less than \$80,000 TCW and are no longer required to file forms 632 or 5076.

The deadline for filing the above stated forms and the EMPP Form 5278 with the assessing office is February 20th of each tax year. \*\*

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\*The General Property Tax Act defines "Tax Day" as December 31 of the immediately preceding year and states that the taxable status of persons and of real and personal property for a tax year shall be determined as of that day.

\*\*Persons or entities who either own or possess assessable personal property on Tax Day, or who have received a personal property statement, Form L-4175 (Treasury Form 632), from a city or township assessor, must complete and deliver the personal property statement to the local assessor by February 20 of the tax year. If February 20 is a Saturday, Sunday, or legal holiday, this form and accompanying personal property statement must be filed the next day that is not a Saturday, Sunday, or legal holiday of that year. This also pertains to the filing of Form 5076 and EMPP Form 5278.

**POLICY DECLARED ADOPTED BY THE INWOOD TOWNSHIP BOARD ON FEBRUARY 2/19, 2025.**

**INWOOD TOWNSHIP  
ASSESSING DEPARTMENT  
POLICY REGARDING PUBLIC INSPECTION OF ASSESSING RECORDS**

Assessing records are available for public inspection Monday through Friday between the hours of 8:00 A.M. and 5:00 P.M. The offices are closed during the following holidays:

New Years Day  
Good Friday  
Memorial Day  
Fourth of July  
Labor Day  
Thanksgiving Day  
The day after Thanksgiving Day  
Christmas Eve  
Christmas Day  
The day after Christmas  
New Years Eve

Any request made pursuant to Michigan's Freedom of Information Act, shall be subject to the statutory requirements of FOIA. MCL 15.234(1) provided that that township may charge a fee for a public record search, copying of public records, or for providing a copy of public records. Subject to subsection (3) and (4), the fee shall be limited to actual mailing costs, the additional cost of duplication including labor, the cost of search, examination, review, and the deletion and separation of exempt from non-exempt information.

**POLICY DECLARED ADOPTED BY THE INWOOD TOWNSHIP BOARD ON FEBRUARY 02/19, 2025.**

**INWOOD TOWNSHIP  
ASSESSING DEPARTMENT**

**Audit Procedures for Granting or Removal of Real Property  
Exemptions Policy**

The Township of Inwood Office of the Assessor, headed by the Township Assessor of Record, is charged with locating, identifying, and valuing all taxable real property and personal property within the Township of *Inwood* to provide a fair and equitable basis for taxation.

The office of the assessor maintains tax descriptions of real property, maintains maps showing the ownership and tax districts for the Township, and processes property tax exemptions.

Property tax exemptions are granted based on three (3) elements:

- 1) Property ownership,
- 2) Property use, and
- 3) Statutory definition

Taxpayers receiving an exemption may be required to apply through the assessing office or other designated office. Michigan State Law includes a range of mandatory exemptions and optional exemptions available for residential, commercial, and industrial property.

The office of the assessor conducts annual reviews and maintains information for those properties that are exempt from taxation to determine whether such properties continue to qualify for an exemption. The annual review of exemptions ensures that properties are correctly assessed and validates the ownership and usage of the properties; some mandatory exemptions are not reviewed since the assessing office has no option but to grant the exemption.

Active monitoring of changes to recorded title, public information review, and periodic field inspections is included as part of the annual review of exempt property. The primary elements of an exemption determination are based on the ownership and use of the property depending on the type of exemption.

Assessing staff reviews property ownership as part of the first consideration for an exemption determination. Secondly, assessing staff confirms that the property is in use for nonprofit exempt purposes. In the case of small business taxpayer exemption, poverty exemptions, disabled veterans and residential exemptions, there are specific requirements related to occupancy and other criteria related to each exemption. Assessing staff annually reviews exemption determinations employing three (3)

elements depending on the type of exemption as follows:

1. All property ownership records are monitored to confirm continuance of ownership to the exempt entity or person through review of ownership records held at the Schoolcraft County Register of Deeds.
2. Staff annually inspects 20% of properties throughout the Township of Inwood and notes any changes to exempt properties for review.
3. The office of the assessor monitors public information concerning exempt properties and owners.

The office of the assessor also strives to maintain exemption files with sufficient documentation to support the decision to grant exemptions.

Exemption records are maintained in two (2) ways. The primary system is the BS&A computerized data system that retains information regarding ownership, location, physical description, inspection dates, staff comments, and exemption status. This system is generally adequate and contains sufficient data to administer the exemptions.

The second data system is a paper file system that includes the original application, required documents and correspondence that supports the exempt status. The primary source for documenting an exemption is the paper application that is submitted along with supporting documentation.

Any exemption applications received by the Assessing Office, will be timely reviewed to determine if it is a completed application. If the application is incomplete, or missing required information or documents required for the exemption, the application will be returned as incomplete and will not be considered or processed. In the event an incomplete application is returned, a letter will accompany the incomplete application with a detailed list of what is needed for the application to be considered complete.

**POLICY DECLARED ADOPTED BY INWOOD TOWNSHIP BOARD FEBRUARY ON 02/19, 2025.**



**INWOOD TOWNSHIP  
ASSESSING DEPARTMENT  
Accessibility Policy Pursuant to PA 660 of 2018 & Copying of  
Assessing Records**

Subject to state tax commission guidelines the local unit is required to publish a policy under which its assessor's office is reasonably accessible to taxpayers.

The Township of Inwood Assessor's Office published policy is as follows:

- I. *A designation, by name, telephone number, and electronic mail address, of at least 1 official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or electronic mail.*

Assessor of Record: Dylan Jurasin, MCAO  
Telephone Number: cell: (906) 361-6787  
Electronic Mail Address: inwoodassessor@gmail.com

\*Additionally, all Inwood Township Assessor's Office employee contact information is provided on the Township website at <https://www.inwoodtownship.org>

- II. *An estimated response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days:*

The Inwood Township Assessor's Office estimates a response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days from the date of inquiry.

- III. *Information about how a taxpayer may arrange a meeting with an official or employee of the assessor's office for the purpose of discussing an inquiry in person:*

A taxpayer may arrange a meeting by contacting the Assessor during normal business hours, Monday through Friday 8am to 5pm for purposes of discussing an inquiry in person. Meeting dates and times need to be scheduled in advance by calling the Assessor at (906) 361-6787 or email: inwoodassessor@gmail.com

*\*Inwood Township board members or employees do not have normally scheduled office hours. All by appointment only\**

- IV. *Information about how requests for inspection or production of records maintained by the assessor's office should be made by a taxpayer and how those requests will be handled by the assessor's office.*

A taxpayer may contact the Inwood Township Assessor (Dylan Jurasin) during normal business hours, Monday through Friday, between 8am and 5pm, to request a property inspection or retrieve records maintained by the Assessor's Office. (906) 361-6787 or email: inwoodassessor@gmail.com

Inspection requests will be scheduled during normal business hours, Monday through Friday between 8am and 5pm, as determined and agreed upon between the taxpayer and the Assessor.

Records maintained by the assessor's office will be provided to the taxpayer by contacting the Inwood Township Assessor during normal business hours, Monday through Friday between 8am and 5pm, by mail, or by electronic mail, as determined and agreed upon between the taxpayer and the Assessor.

- V. *Information about any process that the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.*

Taxpayers may contact the Township's Assessor's Office at any time to informally question their assessment and/or request an inspection/review of data. The Assessor has no jurisdiction to change an assessment for the current year. Any changes after Tax Day (December 31st of the prior year) must be made by the Board of Review before their last scheduled meeting in March.

POLICY DECLARED ADOPTED BY THE INWOOD TOWNSHIP BOARD ON FEBRUARY 02/19, 2025.

Township of Inwood  
Guidelines for Poverty Exemptions Review

# Income and Asset Test Guidelines for Property Tax Relief

Pursuant to Section 211.7u  
Michigan Compiled Laws

The following income level and asset tests will be used by the Board of Review to help determine potential eligibility for a claim of hardship and relief from the payment of property taxes. The property owner pursuing this must file the State of Michigan Application for MCL 211.7u Poverty Exemption (Form 5737) and any other documentation requested by the Board of Review.

## General Overview

The Board of Review of the Township of Inwood recognizes the need to have available a procedure by which residents in need of assistance under MCL-211.7u, can make an application for property tax relief. The Board further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by the Inwood Township Board, to be used as standards when considering appeals made based on financial hardship. The Board of Review understands that these guidelines must be adhered to when reviewing hardship appeals and reserves the right to make individual considerations within their authority, as they feel necessary. **Any form submitted that is inaccurate or not fully completed will result in a denial of the appeal.** All information in the form is subject to verification from the Board of Review.

## Basic Filing Requirements

In order to be considered for exemption under MCL 211.7u each applicant must:

- a) Own and occupy the property as a homestead, as defined by law, for which the request is being made.

**Township of Inwood  
Guidelines for Poverty Exemptions Review**

- b) Complete and submit the State of Michigan Application for MCL 211.7u Poverty Exemption (Form 5737) and Affirmation of Ownership (Form 5739).
- c) Submit income verification as required. This must include current Federal and State Income Tax Returns, Social Security and pension statements, or any additional information requested by the Board of Review.

**Processing Applications**

Once the State Application (Form 5737) and supporting documentation is completed and returned to the Assessing Department, it will be reviewed by the assessor and prepared for presentation at the next meeting of the Board of Review. The applicant may be asked to attend this meeting to answer any questions in the matter being presented. The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject an application where the information contained in it appears fraudulent, misleading or incomplete.

**An Asset Test is required as part of the application process.**

The purpose of an asset test is to determine the resources available (cash and fixed assets and property that could be converted to cash) that could be used to pay property taxes in the year the poverty exemption is filed. The following asset test shall apply to all applications for poverty exemption.

It has been determined by the Township Board that additional assets are limited to a total of **\$4,000** for individual applicant and/or **\$6,000** per household if more than one financial contributor.

Please answer the following questions:

- 1. Do you own a second home or additional land? YES \_\_\_\_\_ NO \_\_\_\_\_
- 2. Do you own recreational vehicles such as campers or boats? YES \_\_\_\_\_ NO \_\_\_\_\_
- 3. Do you own other buildings other than your residence? YES \_\_\_\_\_ NO \_\_\_\_\_
- 4. Do you have bank accounts with a balance over \$4,000? YES \_\_\_\_\_ NO \_\_\_\_\_
- 5. Do you own equipment or other personal property of value? YES \_\_\_\_\_ NO \_\_\_\_\_
- 6. Have you received lump sum inheritances? YES \_\_\_\_\_ NO \_\_\_\_\_
- 7. Have you received one-time insurance payments? YES \_\_\_\_\_ NO \_\_\_\_\_
- 8. Do you own jewelry, antiques or artworks? YES \_\_\_\_\_ NO \_\_\_\_\_

## **Township of Inwood Guidelines for Poverty Exemptions Review**

Assets greater than the amounts stated above will result in a denial of the poverty exemption. All asset information, as requested in the Application for Poverty Exemption, must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may deny an application if the assets are not properly identified.

Cash and other assets may include but are not limited to:

- Bank accounts
- Stocks and bonds, pensions, IRAs and other investment accounts
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property
- Second home, rental property, or building/property other than the residence
- Excess or vacant land
- Extraordinary automobiles
- Jewelry, antiques, or artworks
- Recreational vehicles\*
- Equipment or other personal property of value
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms

*\* Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor home, jet ski, motorcycles, off road vehicles, or anything which may be considered a recreational vehicle.*

*\*Additional land is considered as property conveyed by separate deed or legal description that is not subject to the land division act.*

Income Guidelines Used in the Determination of Poverty Exemptions for 2025 Local governing bodies are required to adopt guidelines that set income levels for their poverty exemptions and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$25,820.00 to receive a 100% exemption which is the amount shown on the following chart for a family of 3.

Below are the federal poverty guidelines updated annually in the federal register by the US Department of Health and Human Services which were adopted in 2024. The Township of Inwood will follow these guidelines for establishing 2025 poverty exemptions:

**Township of Inwood  
Guidelines for Poverty Exemptions Review**

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For each additional person	\$5,380

The income guidelines shall include, but are not limited to, the annual income for the person claiming the exemption and all persons living in the principal residence.

Income includes:

- Money, wages, salaries before deductions, and regular contributions from persons not living in the residence
- Net receipts from non-farm and farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, and supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, and assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings.

*\*Meeting the income levels of the Township policy does NOT guarantee the approval of a poverty exemption. Income and assets are reviewed by the Board of Review during the decision-making process.*

**Township of Inwood  
Guidelines for Poverty Exemptions Review**

**CHECK LIST  
2025 POVERTY EXEMPTION ATTACHMENTS  
(Please submit copies only – not originals)  
THIS COMPLETED CHECK LIST MUST BE RETURNED  
WITH THE POVERTY EXEMPTION APPLICATION**

Note: Provide copies of the following as proof for **all occupants living in the home** even if not contributing to household income or expenses.

- \_\_\_\_\_ Timely filed and fully complete and signed Poverty Exemption Application.
- \_\_\_\_\_ Copies of 2024 Federal and State Income Tax Returns (or completed Form 4988, Poverty Exemption Affidavit, if you are not required to file income tax returns).
- \_\_\_\_\_ Copies of 2024 W-2 Forms, Social Security Statements (SSA-1099), Disability Statement or similar income verification for all household members
- \_\_\_\_\_ Copies of statements from additional income sources including unemployment, alimony, child support, ADC, Food Stamps, etc.
- \_\_\_\_\_ Copies of statements for checking account, savings account, certificate of deposit (CD's), stocks, bonds, pension (IRA, 401, etc.) account or any other asset/retirement account
- \_\_\_\_\_ Copy of 2024 mortgage/equity loan payment verification showing the current loan balance and principal and interest payment amounts.

**POLICY DECLARED ADOPTED BY THE INWOOD TOWNSHIP BOARD ON  
FEBRUARY 02/19, 2025.**