

# **Koehler Township**

## **Guidelines for Granting Full or Partial Property Tax Exemption**

**Whereas**, Under PA253 of 2020, the governing body of a local tax collecting unit may grant full or partial property tax exemptions for reason of poverty.

Pursuant to PA253 of 2020, The Koehler Township Board, Cheboygan County authorizes the Koehler Township Board of Review to grant property tax exemption for reason of poverty under the following conditions:

- 1) Property is owned and occupied by claimant.  
Michigan Department of Treasury Form 5739
- 2) File Application form: Michigan Department of Treasury Form 5737
- 3) Provide copies of federal and state income tax forms for current and immediately preceding year, including tax credits, for all persons residing in the principal residence. If applicable, Michigan Treasury Form 4988 may be filed if income tax filing is not required.
- 4) Produce proof of identity, if requested.
- 5) Produce proof of ownership of property, if requested.
- 6) Meet federal poverty guidelines published in the prior year in the Federal Register by the United States Department of Health and Human Services to receive 100% exemption. OR,
- 7) Meet 125% of federal poverty guidelines published in the prior year in the Federal Register by the United State Department of Health and Human Services to receive 75% exemption. OR
- 8) Meet 150% of federal poverty guidelines published in the prior year in the Federal Register by the United State Department of Health and Human Services to receive 50% exemption. OR
- 9) Meet 175% of federal poverty guidelines published in the prior year in the Federal Register by the United State Department of Health and Human Services to receive 25% exemption.
- 10) And Meet: Disposable assets of less than \$5000 excluding principal residence and furnishings, and personal vehicles.