

## GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

**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 Leoni, Jackson 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 and property tax credit returns, filed in the current of immediately preceding year;

To be eligible, a person shall do all the following:

- 1) Be an owner of and occupy as a principal residence the property for which an 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 or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 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 of 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. The Board of Review shall review the listed assets to assist in the determination of the ability of the applicant to pay their property taxes. Not to exceed \$15,000.
- 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) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December 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.

**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 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 Township Board Member Manke and supported by Township Board Member Cox.

Present:

Jerry Cox, Mike Villarreal, Michele Manke, Lori Stack, Howard Linnabary, Kurt Cole & Corey Kennedy

Absent: None

Dated: 01-09-2018

LEONI TOWNSHIP 913 FIFTH STREET MICHIGAN CENTER, MI 49254

WHEREAS, the General Property Tax Act, MCL 211.7u, 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 a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption.

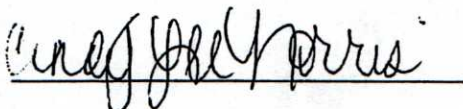
NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Leoni Township, Jackson County, adopts the following guidelines for the supervisor and board of review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household. To be eligible for exemption under this section, 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 by the United States Office of Management and Budget.*

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption. The foregoing resolution offered by Board Member Kinch and supported by Board Member King. Upon roll call vote, the following voted "Aye:" "Nay:" The Supervisor declared the resolution adopted.

7 Ayes: Linnabary, Norris, King, King, Hill, Cox and Horning

Leoni Township Clerk I Cindy Norris, the duly elected and acting Clerk of Leoni 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 February 9, 2021, 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