

SAGOLA TOWNSHIP / RESOLUTION #2019-1

Poverty Exemption Income Guidelines and Asset Level Test Resolution

WHEREAS, 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 Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Sagola Township, Dickinson 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, including any property tax credit returns, filed in the current or immediately preceding year.

The Board of Review may request from the applicant any supporting documents, which may be utilized in determining a poverty exemption request.

The Board of Review may administer an oath wherein the applicant testifies as to the accuracy of the information provided.

The completed poverty exemption application must be filed after January 1, but before the day prior to the last day of the Board of Review in the year for which exemption is sought.

The Board of Review may deviate from the established policy and guidelines only for substantial and compelling reasons. The applicant will be notified, in writing, the reasons for deviating from the policy and guidelines for poverty exemption.

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) May not have ownership interest in any other real estate other than the principal residence.
- 3) Total acreage area of the principal residence parcel may not exceed 80 acres.
- 4) May not have ownership in more than two (2) motorized/licensed vehicles and value of these vehicles must not exceed \$20,000 total.
- 5) File a claim with the supervisor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 6) Produce a valid drivers' license or other form of identification if requested.
- 7) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 8) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.
- 9) Applicant's asset level, excluding the principal residence, may not exceed \$10,000.

BE IT ALSO RESOLVED that the 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 are communicated in writing to the claimant.

The foregoing resolution offered by Board Member J. Roell and supported by R. Rotter.

Upon roll call vote, the following voted "Aye": M. Kroll, T. Roell, R. Rotter, J. Roell

The following voted "Nay": None

Absent: D. Minerick

The Clerk declared the resolution adopted.

Clerk

I, Julie Roell, the duly elected and acting Clerk of Sagola 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 7, 2019, 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.

Julie Roell, Clerk