

**CENTERVILLE TOWNSHIP
CEDAR, MICHIGAN 49621
Township Board Resolution to
Adopt Poverty Exemption Income Guidelines and Asset Test
to Comply with Michigan Public Act 253 of 2020
Resolution # 2021 - 02
Adopted February 3, 2021**

WHEREAS, the homestead of persons who, in the judgment of the supervisor and the 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 Centerville Township, Leelanau County, adopts the following guidelines for the supervisor and 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 any property tax credit returns, filed in the current or immediately preceding year.

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

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested and shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the township.
2. File a claim with the Board of Review on a form prescribed by the state tax commission and provided by the township, 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. If a 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, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.
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. Show that household income does not exceed federal poverty guideline published in the prior calendar year in the Federal Register for each family size as defined and determined annually by the United States Department of Health and Human Services.
6. File a claim reporting that the combined assets of persons residing in the principal residence do not exceed the township guidelines listed below. Assets include, but are not limited to, real estate other 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.

- Cash assets for the total household may not exceed 10% of the federal poverty guideline published in the prior calendar year in the Federal Register for each family size.
- Non-cash assets for the total household may not exceed \$5,000.00. The following assets are excluded from this limit.
 - Applicant's homestead property
 - Applicant's household personal property
 - One vehicle used for personal transportation and one additional vehicle for each gainfully employed person in the household
 - Assets not accessible by the applicant or member of the household
 - Farm implements and equipment used to actively cultivate qualified agricultural property

7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and guidelines in granting or denying an exemption. If a person claiming an exemption under this section is qualified under the eligibility requirements stated above, the Board of Review shall grant the exemption in whole as follows:

- A full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.


FINALLY IT IS NOTED that a person who files a claim under this section is not prohibited from also appealing the assessment on the property for which that claim is made before the board of review in the same year.

Adoption of the foregoing resolution was moved by Schwantes and supported by Schaub.

Roll Call Vote: Chiles: Yes Hubbell: Yes Pleva: Yes Schaub: Yes Schwantes: Yes

Vote Count: Yes: 5 No: 0

The Township Supervisor declared the resolution adopted.



 James Schwantes, Supervisor

CERTIFICATION

I, Elizabeth Chiles, the duly elected and acting Clerk of Centerville Township hereby certify that the foregoing resolution was adopted by the township board at the regular meeting of said board held on February 3, 2021 at which meeting a quorum was present by a roll call vote of said members as herein before set forth.



 Elizabeth Chiles, Clerk