

**CENTERVILLE TOWNSHIP
(LEELANAU COUNTY)
CEDAR, MICHIGAN 49621**

**Township Board Resolution to
Adopt Poverty Exemption Income Guidelines and Asset Test
Resolution # 2019-11**

WHEREAS, the homestead of persons who, in the judgment of the assessor 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 assessor 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.
2. File a claim with the assessor or the 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.
3. File a claim reporting that the combined assets of persons residing in the principal residence do not exceed the current guidelines. 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 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
4. Produce a valid drivers' license or other form of identification if requested.
5. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
6. Meet the 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 Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

BE IT ALSO RESOLVED that the assessor and the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the assessor and the Board of Review determine 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 Schwantes and supported by Board Member Pleva.

Upon roll call vote, the following voted "Aye:" "Nay:"

RON SCHAUB===== Yes

DAN HUBBEL===== Yes

DAVID WURM===== Yes

KATRINA PLEVA===== Yes

JAMES SCHWANTES= Yes

The Supervisor declared the resolution adopted.

David Wurm

Clerk, David Wurm

I, DAVID WURM, the duly elected and acting Clerk of CENTERVILLE 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 December 11, 2019, at which meeting a quorum was present by a roll call vote of said members as herein before set forth; that said resolution was ordered to take immediate effect.

David Wurm

Clerk, David Wurm