

Township Board Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

WHERE AS, the principal residence of persons who, in the judgement of 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

WHERE AS, 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 TI HEREBY RESOLVED, pursuant to MCL 211.7u, that GREENLEAF TOWNSHIP, SANILAC COUNTY, adopts the following guidelines for the board of review to implement.

The guidelines shall include specific income and asset levels of the claimant and all persons residing in the household during the current or immediately preceding year. Form 4988 is to be filed for all persons residing in the principal residence who were not required to file federal or state income tax returns 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 required.
- 2) File Michigan Dept. of Treasury Form 5737 Application for MCL 211.7u Poverty Exemption with the board of review, accompanied by federal and state income tax returns for all persons residing in the principal residence, file in the immediately preceding year or in the current year, or complete an affidavit testifying applicant was not required to file said income tax.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Be at or below 100% of the *federal poverty income guidelines as defined and determined annually by the United States Department of Health and Humam Services.*
- 6) Meet additional eligibility requirements as determined by the township board, including: \$15,000 maximum asset value level. Assets exclude the principal residence dwelling and the footprint of land on which the principal residence dwelling is located. The footprint is considered to be the minimum lot size required by the zoning district in which the principal residence is located. Additional land beyond the minimum lot size on which the principal residence dwelling is situated is considered an asset for purposes of determining the asset value of the applicant. Additional assets include but are not limited to: Additional vehicles, a second home, equipment, or other personal property of value (camper, motor home, ATV, snowmobile), Bank Account(s), additional land, antiques, jewelry, stocks, bonds. (This is not an exhaustive list.)

MCL 211.7u statue will be followed; if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follow:

- 1) A full exemption equal to 100% reduction in taxable value for thy er in which the exemption is granted; or
- 2) Public Act 191 of 2023 amends MCL 211.7u and MCL 211.53b allowing local units to grant a partial exemption equal to 75% reduction in taxable value for the year in which the exemption is granted; or
- 3) A partial exemption equal to 50% reduction in taxable value for the year in which the exemption is granted; or
- 4) A partial exemption equal to 25% reduction in taxable value for the year in which the exemption is granted.

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 Trustee Schuette and supported by Board Member Trustee Brown
 Upon roll call vote the following voted "Aye": X KB, X RS, A DM, X JK, Ab RD
 Upon roll call vote the following voted "Nay": _____ KB, _____ RS, _____ DM, _____ JK, _____ RD
 Absent: Deb McCloye, Robert Brown

The Supervisor declares the resolution adopted:
Koort DeLong, Supervisor

I, Judy Keller, the duly elected and acting Clerk of Greenleaf Township, hereby certify that the foregoing resolution was adopted by the township board of said township at a regular meeting of said board held on 3-5 2024, at which the meeting of 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.

Judy Keller, Clerk