

Township Board Resolution to Adopt 2009 Poverty Exemption Income Guidelines and Asset Test

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 Larkin Township, Midland 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.

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) 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.
- 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) Meet (the *federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget* OR *the current poverty income guidelines adopted by the township board*). **[NOTE: If you plan to adopt guidelines other than the federal guidelines, the alternative guidelines adopted by your unit may be higher than the federal poverty guidelines—making it easier for a person to be eligible for the exemption—but cannot be lower than the federal poverty guidelines—making it harder to be eligible.]**
- 6) Meet additional eligibility requirements as determined by the township board, including: **[insert maximum asset value level/amount and asset test policies here];**

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 Moe and supported by Board Member Atton.
Upon roll call vote, the following voted "Aye:" "Nay:"

The Supervisor declared the resolution adopted.

Lisa K. Johnson
Clerk

I, Lisa Johnson, the duly elected and acting Clerk of Larkin 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 2-10, 2009, 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.

Lisa K. Johnson
Clerk