

FAIRGROVE TOWNSHIP GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guideline for poverty exemptions is required by the Township Board; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994(MCL 211.7u amended by Public Act 253 of 2020 MCL 211.7u(5) ; and

WHEREAS , pursuant to the General Property Tax Act 390 of 1994 (MCL211.7u) the Township of Fairgrove, Tuscola County adopts the following guideline for the Board of Review to implement. The guideline shall include but not limited to the specific income and asset levels of the claimant and all persons residing in the household.

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. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
- 2) File a claim with the supervisor/assessor or Board of Review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property 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, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- 3) File a claim reporting that the combined assets of all person do not exceed the current guideline. 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 account, checking accounts, stock, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services.

- 7) Meet eligibility requirements as determined by the Township Board including: limit for assets at \$15,000.
- 8) PA 253 of 2020 made changes related to granting full or partial poverty exemptions. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements the Board of Review shall grant, in whole or in part, as follows: A full exemption equal to a 100% a partial exemption equal to 75%, 50% or 25% reduction in taxable value for the year in which the exemption is granted.

NOW, THEREFORE, BE IT HEREBY 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 Sarah Donovan and supported by Board Member Justin Edwards

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

Aeder absent
Gebhardt Aye
Donovan Aye
Hadeway Aye
Edwards Aye

The Clerk declared the resolution adopted.

Clerk

I, Katie Gebhardt, the duly elected and acting Clerk of Fairgrove Township, hereby certify that foregoing resolution was adopted by the Township Board of said township at the regular meeting of said Board held on 1/15/2024 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.

Katie Gebhardt
Clerk