

CHARTER TOWNSHIP OF UNION
Resolution for Adoption of Poverty Exemption Guidelines

At a regular meeting of the Township Board of the Charter Township of Union, County of Isabella, Michigan held at 2010 S. Lincoln Rd, Mt. Pleasant, MI 48858 the 9th day of February 2022:

The following Resolution was offered by Thering and supported by Hauck and with the following members being present or absent:

PRESENT: Supervisor Mielke, Clerk Cody, Treasurer Rice, Trustee Brown, Trustee Hauck, and Trustee Thering
ABSENT: Trustee Bills

WHEREAS, the adoption of guidelines used by the Board of Review when reviewing applications for poverty exemptions is required of the Township Board; and

WHEREAS, the principal residence of persons, who the 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); and

WHEREAS, pursuant to PA 390 of 1994, the Charter Township of Union, Isabella County adopts the following guidelines for the Board of Review to utilize. 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. The Board of Review established the asset level not to exceed Thirty Percent (30%) of the True Cash Value of the Principal Residence.

In order to be eligible for the poverty exemption, the claimant **MUST** do all of the following *on an annual basis*:

1. Own and occupy as your principal residence, as defined in Section 7dd of the General Property Tax Act, the property for which the exemption is requested;
2. File a claim with the Board of Review after January 1st, but before the day prior to the last day of the Board of Review, on a form approved by the State Tax Commission (STC);
3. Provide federal and state income tax returns for all persons residing in the principal residence (also referred to as "household" or "homestead") These income tax returns are those filed in the current year or in the immediately preceding year. If you did not file a Tax Return, then you **MUST** get a statement of benefits paid from the Social Security Administration or Michigan Department of Social Services and/or file an affidavit to affirm you were not required to file a Federal or State Tax Return
4. Produce a valid driver's license or other form of identification.
5. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is being requested;
6. Meet the federal poverty income guidelines for the household, which are updated annually in the federal register by the United States Department of Health and Human Services; and

7. Meet the ***claimant and total household asset*** levels set by the Charter Township of Union

INCOME & ASSET GUIDELINES FOR POVERTY EXEMPTIONS

If your income exceeds the amounts shown or your assets exceed the amounts shown, you are NOT eligible for a Poverty Exemption.

Income Eligibility Updated Annually by the State Tax Commission (Income levels are updated annually)

Size of Family Unit	Poverty Guidelines
1	Set Annually by STC Bulletin.
2	
3	
4	
5	
6	
7	
8	
For Each Additional Person	

Asset Eligibility

Applicants shall not have combined assets exceeding 30% of the value of the principal residence to be eligible for consideration. Assets do not include the primary residence. Assets do not include 1 automobile per licensed driver residing in the primary residence.

GUIDELINES BY WHICH POVERTY EXEMPTIONS ARE DETERMINED

Completed application form and all required documents and attachments MUST be filed with the Assessor's Office after January first and before the final meeting of the Board of Review in December.

Sign the form when you return it to the Assessor's Office.

NOTE: The filing of a claim constitutes an appearance before the Board of Review. Also, the dates for filing will be updated annually in accordance with the State of Michigan Property Tax Calendar.

1. The Board of Review determines if Income Standards have been met.
2. The Board of Review determines if the Asset Test have been met.
3. The Board of Review has a right to inspect the property, if needed.
4. The Board of Review will consider all revenue and non-revenue producing assets of the owner, co-owner and all members of the household. Any attempt to hide and/or shift assets to another person, business or corporation shall be grounds for denial.
5. Applications must be filed every year. If granted, the exemption is for one year only.
6. Applications will be reviewed by the Board of Review. The Board may ask applicants, or their authorized agents, to be physically present to answer questions. Teleconferencing for the purpose of asking questions of the applicant is allowable if the applicant is not able to attend.
7. Applicants, or their authorized agents, may have to answer questions regarding such subject as

financial affairs, health and/or the status of people living in the principal residence at a meeting that is open to the public.

- 8. All applications will be evaluated based on data and statements given to the Board by the applicant. The Board may also use information gathered from any other source.
- 9. The Board of Review shall follow the policy and guidelines established herein when granting or denying an exemption.
- 10. Household income limits are adjusted annually to comply with the Federal Poverty Guidelines.
- 11. Applicants may appeal the Board of Review decision to the Michigan Tax Tribunal. Appeal information will be included with the Board of Review decision.

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. Pursuant to Public Act 253 of 2020, the Board of Review is not allowed to deviate from the adopted policy for any reason.

The foregoing resolution offered by Township Board Member Trustee Thering and supported by Township Board Member Trustee Hauck.

Upon roll call vote, the following voted:

	Aye	Nay
Mielke	X _____	_____
Cody	X _____	_____
Rice	X _____	_____
Hauck	X _____	_____
Thering	X _____	_____
Bills	_____ _____	_____
Brown	X _____	_____

The Supervisor declared the motion carried, and Resolution duly adopted: February 9th, 2022.

I, Lisa Cody, Clerk for the Charter Township of Union, do hereby certify that the forgoing is a true and complete copy of action taken by the Township Board of Trustee’s at a regular meeting held on Wednesday, February 9th, 2022.

Lisa Cody, Township Clerk