

RESOLUTION

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Township Board; and

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 Public Act 390, 1994 (MCL 211.7u): and

WHEREAS, pursuant to PA 390, 1994 Erie Township, Monroe 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, filled 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, for a minimum of two years or more.
- 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.
- 5.) Not exceed 200% of the federal poverty income standards as defined and determined annually by the U. S. Department of Health & Human Service for total household income.
- 6.) Liquid assets shall not exceed five times the annual household income, not including the homestead or any personal property.
- 7.) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Review shall follow the above stated policy and federal guidelines (attached) 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 names of the Erie Township Board members and their votes are as follows:

NAMES	YES	NO
<u>Wisbon</u>	<u>✓</u>	<u> </u>
<u>Perry</u>	<u>✓</u>	<u> </u>
<u>Wilmoth</u>	<u>✓</u>	<u> </u>
<u>Mishka</u>	<u>✓</u>	<u> </u>
<u>Cousino</u>	<u>✓</u>	<u> </u>
ABSENT <u> — </u>	ABSTAIN <u> — </u>	

The resolution was declared adopted.

Kimberly Cousino
Kimberly Cousino, Clerk

CERTIFICATE

I, Kimberly Cousino, the duly elected Clerk of Erie 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 1/12/2021 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 starting January 12, 2021 to the close of the 2021 December Board of Review.

Kimberly Cousino
Kimberly Cousino, Clerk

1/13/2021
Date

ATTEST:
Gary Wilmoth
Gary Wilmoth, Supervisor

1/13/2021
Date

Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and shall be adhered to unless accompanied by special circumstances. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. In general, however, these guidelines shall assist the Board of Review in their decisions.

<u>Persons in Household</u>	<u>Household Income</u>	<u>Recommended Board Action</u>
1	\$0 - \$12,760	Consideration from not more than 3.5% of net tax liability to total removal from assessment roll.
	\$12,761 - \$25,520	Try to establish SEV so that total tax liability is 3.5% of income plus the maximum relief granted by the Homestead Credit.
	over \$25,520	Generally, no hardship relief will be granted unless accompanied by unusual circumstances.
2	\$0 - \$17,240	Consideration from not more than 3.5% of net tax liability to total removal from assessment roll.
	\$17,241 - \$34,480	Try to establish SEV so that total tax liability is 3.5% of income plus the maximum relief granted by the Homestead Credit.
	over \$34,480	Generally, no hardship relief will be granted unless accompanied by unusual circumstances.

For each additional person over 2 in the household, add \$4,480 to income levels to determine income qualifications.