

Resolution Number 2021-
Mikado Township Board Resolution to Adopt
Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the principal residence 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, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Mikado Township, Alcona 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.

To be eligible for exemption under this section, a person must do all of the following on an annual basis.

- 1) Own 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 board of review on a form prescribed by the state tax commission and provided by the local assessing unit. The application, including the supplemental asset test information form, must be completed in its entirety and submitted after January 1st, but before the day prior to the last day of the local units' December Board of Review. Applicants must submit the following information for all persons residing in the principal residence.
 - a.) Federal and state income tax returns, including any property tax credit returns, filed in the immediately preceding year or in the current year. For any persons residing in the principal residence who are not required to file Federal and/or state income tax returns in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, an affidavit in a form prescribed by the state tax commission must be provided in place of the federal or state income tax return.
 - b.) Proof of gross annual income from all sources as defined by the Bureau of Census.
 - c.) Last three (3) months bank statements
- 3) Produce a valid driver license or other form of identification if requested by the supervisor or board of review.

4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.

5) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.

6) Meet additional eligibility requirements as determined by the township board, including all parts of the following asset test:

a.) Must not have assets which total more than One and One Half (1.5) times the federal poverty income guidelines, excluding the principal residence with maximum five (5) acre footprint, the residence furnishings and equipment and the cash value of one automobile.

b.) Liquid assets must be less than four times the amount of the current annual property tax obligation.

c.) Must not own or be purchasing other real estate, excluding the principal residence.

7) Applications must be returned in person to the Assessor Office and the applicant's signature must be witnessed by the Assessing Officer or Board of Review. Individuals with disabilities may contact the Assessor's Office to make necessary arrangements for assistance.

8) Applications may be reviewed by the Board of Review without the applicant being present. However, the Board may request that an applicant be present to respond to any questions the Board or Assessor may have. This means you may be called to appear on short notice.

BE IT ALSO RESOLVED, that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

Moved by: _____

Supported by: _____

Yeas: _____

Nays: _____

Absent: _____

Adopted this _____, day of _____

CERTIFICATION

Mikado Township Resolution 2021-
8 November 2021

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Mikado Township, County of Alcona, and State of Michigan, at a meeting held on _____, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act 267 of the Public Acts of Michigan 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: _____

Mandy McDonald, Clerk