

## Lake Township

### RESOLUTION NO. # -2021

#### TO ADOPT UPDATED POVERTY EXEMPTION INCOME GUIDELINES AND ASSET TEST

WHEREAS, the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u) states that the principal resident of persons who, in the judgment of the township 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 MCL 211.7u to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT RESOLVED, pursuant to MCL 211.7u, that Lake Township, Missaukee County, Michigan, adopts the following guidelines for the township 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, 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 township supervisor 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 tax 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) Produce a valid drivers' license or other form of identification if requested by the township supervisor or board of review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is sought, if requested.
- 5) Meet the annual/published 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 a maximum asset value amount of \$ 10,000.00 in real and personal property.

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

The foregoing resolution was made by Board Member \_\_\_\_\_, and supported by Board Member \_\_\_\_\_.

Upon Roll Call vote the following voted:

“Aye”: \_\_\_\_\_

“Nay”: \_\_\_\_\_

The Supervisor declared the resolution adopted.

\_\_\_\_\_  
Rob Hall, Township Supervisor

#### CERTIFICATION

I, Korinda Winkelmann, the duly elected and acting Clerk of Lake Township, hereby certify that the foregoing is a true copy of Resolution No. \_\_-2021 and that said resolution was adopted by the Lake Township Board at a regular meeting held on February 10, 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.

\_\_\_\_\_  
Korinda Winkelmann  
Lake Township Clerk