

ELMIRA TOWNSHIP
POVERTY AND HARDSHIP RESOLUTION

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

Whereas, the primary residence of persons who, in the judgement of the 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) as amended by PA 620 of 2002; and

Whereas, pursuant to PA 390, 1994 as amended, Elmira Township, Otsego County adopts the following guidelines for the 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, filed 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 principal residence a property with home on 10 acres or less for which an exemption is requested. Additional acreage would not be eligible for exemption.
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 primary residence, 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, if requested.
5. Meet the federal poverty income guidelines as defined and determined annually by the U.S. Department of Health and Human Services.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review.
7. Any additional eligibility requirements as determined by the Township Board.

Approved Asset Test

1. Things of value that a person can own and are exempt from consideration in determining eligibility for a poverty exemption.
 - a. Applicants principle residence
 - b. One motor vehicle per working adult
 - c. Essential household goods
 - d. Personal assets of any nature with a total up to \$10,000.
2. Things of value that the Board of Review can consider in determining what percent exemption to grant:

- a. Real estate other than the principle residence
 - b. PERSONAL property
 - c. Motor vehicles in excess of one per working adult
 - d. Recreational vehicles and equipment
 - e. Certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, and retirement funds, etc.
3. The Board of Review shall consider the value of assets, or indebtedness, otherwise owned by the applicant. Assets (except those exempt from consideration as listed above), shall not exceed \$10,000.

NOW, THEREFORE BE IT HEREBY RESOLVED, that the Elmira Township Board of Review shall follow the above stated policy and guidelines in granting or denying an exemption for the 2021 tax year, 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.

Resolution offered by: Diane Franckowiak

Second By: Jessica Henke

Ayes: Diane Franckowiak, Susan Schaedig, Diane Purgiel, Jessica Henke, Dale Holzschu

Nays: None

Resolution declared adopted on January 13, 2021 by:

Elmira Township Clerk