## **TOWNSHIP OF SKANDIA**

## TOWNSHIP BOARD RESOLUTION REGARDING POVERTY APPEALS

Whereas P.A. 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993, being Section 211.7u of the Michigan Compiled Laws, requires the governing body of the assessing unit to determine and make available to the public the policy and guidelines for the granting of poverty exemptions under MCL 211.70;

Now, therefore be it resolved, that to be eligible for a poverty exemption pursuant to MCL 211.7u in the Township of Skandia, a person must be the owner and must occupy the property as a homestead, as defined, for which the exemption is requested; file a completed and notarized application; file copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit forms and/or Statement of benefits Paid from Michigan Department of Social Services or Social Security Administration; meet local (Township of Skandia) poverty income standards;

**Be it further resolved,** that the applicant must have an annual adjusted income less than the Federal Income guidelines that are adopted by the State Tax Commission annually;

**Be it further resolved,** that the applicant <u>must have</u> an annual taxable and/or non-taxable dividend income <u>less than \$3,000</u>;

**Be it further resolved,** that the applicant's asset level, excluding the homestead, <u>may not exceed \$50,000</u>;

**Be it further resolved,** that the applicant may not have ownership interest in any real estate other than the homestead:

**Be it further resolved,** that a poverty exemption may be granted for only one year (1 year) at a time;

Be it further resolved, that the board of review shall request identification of the applicant and/or proof of ownership of the homestead under consideration for poverty exemption request;

**Be it further resolved,** that the completed poverty exemption application must be filed after January 1, but before the day prior to the last day of the board of review in the year for which exemption is sought;

**Be it further resolved**, that the board of review shall administer an oath wherein the applicant testifies as to the accuracy of the information provided;

**Be it further resolved**, that the board of review may deviate from the established policy and guidelines only for substantial and compelling reasons. The applicant will be notified, in writing, the reasons for deviating from the policy and guidelines for poverty exemption;

**Be it further resolved,** that to conform to the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect.

Motion was made by M. Keto, seconded by A. Anderson to adopt Poverty Exemption Policy.

Roll Call Vote: Ayes: A. Lauren, A. Anderson, M. Keto, B. Bray and A. Erickson

Nays: 0 Absent: 0

Motion CARRIED.

Adopted this 15th day of January 2020.