

Skandia Township Board Resolution Regarding Poverty Appeals

**Skandia Township
County of Marquette**

Resolution establishing guidelines for granting poverty exemptions from property taxes pursuant to MCL.211.7u

Recitals:

Whereas Public Act 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 a 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: The Township Board recognizes the need to have available a policy by which residents in need of assistance under MCL. 211.7u can make application for property tax relief.

The Board further recognizes that pursuant to the statute as well as case law, they must adopt procedures and guidelines for the Township Board of Review to be used as standards when considering appeals made based on financial hardship. These guidelines must be adhered to when reviewing hardship appeals and grants the Board of Review to make individual considerations within their authority, as they find necessary.

Be it further resolved that to be eligible for a poverty exemption pursuant MCL.211.7u in Skandia Township, a person must be the owner and must occupy the property as a homestead, file a completed and notarized application, file copies of federal and state income tax returns for all persons residing in the principal residence, including homestead property tax credit forms and or a statement of benefits paid by the Michigan Department of Social Services or Social Security Administration: meet local (Skandia Township)poverty income standards.

Be it further resolved that the applicant must have an annual adjusted income equal to or less than the current year Federal Poverty Income Guidelines;

Be it further resolved that the applicant may not have ownership interest in any real estate equal to or less than that of the current year Federal Poverty Income Guidelines; Assets may not be greater than \$ 5,000 for each individual living in the principal residence

Be it further resolved that a poverty exemption may only be granted one 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 the poverty exemption;

Be it further resolved that the Board of Review may request from the applicant any supporting documents which may be utilized in determining a poverty exemption request;

Be it further resolved that the completed poverty exemption application must be filed after January 1 but before the last day of the Board of Review in the year in which the 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 to conform with the Provisions of Public Act 390 of 1994, this resolution is hereby given immediate effect:

Skandia Township Board