

**TOWNSHIP OF SCIO
WASHTENAW COUNTY, MICHIGAN
RESOLUTION #2021-45**

Resolution for Poverty Exemption Guidelines

At a Regular Meeting of the Township Board of Scio Township, Washtenaw County, Michigan, held at the Scio Township Hall, 827 N Zeeb Road, in said Township, on December 14, 2021, at 7 pm.

Members Present: Hathaway, Palmer, Flintoft, Courteau, Jerome, Knol, Vogel

Members Absent: None.

The following preamble and resolution were offered by Trustee Jerome and supported by Trustee Vogel.

Whereas the adoption of guidelines for poverty exemptions is required of the Township Board of Trustees; and

Whereas, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

Whereas, pursuant to PA390 of 1994, The Township of Scio, Washtenaw 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 the property for which an exemption is requested.
- 2) File a claim with the assessor or Board of Review, 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.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.

- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application, Michigan Department of Treasury form 5737 (01-21) shall be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal; and

WHEREAS, the following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income from all persons residing in the principal residence.

2022 Federal Poverty Guidelines for 2022 Assessments

SIZE OF FAMILY UNIT	POVERTY GUIDELINES
1	\$ 25,760.00
2	\$ 34,840.00
3	\$ 43,920.00
4	\$ 53,000.00
5	\$ 62,080.00
6	\$ 71,160.00
7	\$ 80,240.00
8	\$ 89,320.00

For each additional
Person, add \$ 9,080.00

Asset Test

The value of property in excess of what is considered to be part of the original homestead shall be considered an asset.

Assets include, but are not limited to:

1. Gifts, inheritances, one-time payouts from insurance companies, income tax refunds and money received from the sale of property, such as stocks, bonds, house, car (unless the applicant or a member of the applicant's household is in the business of selling such property), shall be included as assets of the applicant and /or members of the applicant's household
2. If the applicant and/or members of the applicant's household shall transfer assets to another for less than full and adequate consideration in money or money's worth within sixty (60) months before

date of the application for exemption, such exemption shall be denied. Such transfer shall include, but not limited to, giving up all or partial ownership in an asset, selling an asset, giving an asset away, refusing or disclaiming a gift or inheritance, or giving up the right to receive income. Such transfers shall not include transfers in the amount of \$100 or less

Assets excluding the original homestead shall not exceed \$50,000 for individual applicant plus each member of the applicant's household; and

WHEREAS, if the Board of Review determines that an applicant:

1. Does not have income in excess of the total income allowed under paragraph 5(A) or the Board waives the income test under paragraph 5(A)(3); and;
2. Does not have assets which can reasonably be invested, sold, or used to pay the property taxes under paragraph 5(B); and,
3. Does not receive or reasonably expect to receive contribution toward taxes from other sources under paragraph 5(C),

then, the Board of Review may grant a full or partial poverty exemption. If not full (100%), the Board of Review may grant a 50%, 25%, or some other partial exemption if prescribed by the State Tax Commission.

NOW, THEREFORE, BE IT RESOLVED THAT, that the Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, 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 reasons are communicated in writing to the claimant.

ROLL CALL VOTE:

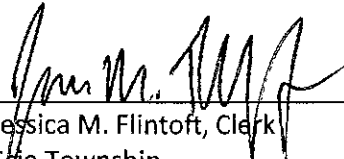
YES: Hathaway, Palmer, Flintoft, Courteau, Jerome, Knol, Vogel

NO: None

ABSENT: None

ABSTAIN: None

RESOLUTION DECLARED ADOPTED 7-0.

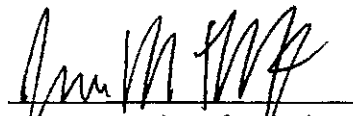


Jessica M. Flintoft, Clerk
Sudro Township

DATED: December 14, 2021

CERTIFICATE

I, Jessica M. Flintoft, hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Scio Township, County of Washtenaw, State of Michigan, at a Regular Meeting held on December 14, 2021 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



Jessica M. Flintoft, Clerk
Scio Township

DATED: 12/16/21