

**RESOLUTION OF GUIDELINES FOR APPLICANTS REQUESTING
CONSIDERATION FOR POVERTY EXEMPTION
RESOLUTION NO:**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the:

_____, County of _____

WHEREAS, the homestead of persons who, in the judgment 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 of 1994 (MCL 211.7u) and as amended by PA 620 of 2002 and as further amended by PA 253 of 2020; and

WHEREAS, PA 253 of 2020 removes the word “supervisor” from statute. Only the Board of Review may grant or deny a poverty exemption. The Board of Review must not deviate from the adopted policy guidelines. The Board of Review will grant full exemption for person who meets eligibility requirements; and

WHEREAS, pursuant to PA 267 of 1976, the Open Meetings Act, the Board of Review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veteran exemptions or any other appeal. Information contained in documents provided to the Board of Review that is exempt should be redacted before to the Board of Review; and

WHEREAS, pursuant to PA 390 of 1994 and PA 620 of 2002 and as further amended by PA 253 of 2020, _____, County of _____ 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.

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.

2. File a complete application for an exemption after January 1, but before the day prior to the last day of the December Board of Review with the Assessor's Office. The application must be completed on Treasury Form 5737 as approved by the State Tax Commission. Incomplete applications will be denied. The application must include federal and state income tax returns for all persons residing in the homestead. Per PA 135 of 2012, an affidavit (Treasury Form 4988) must be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year.
3. Produce a valid driver's 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 required, if requested.
5. Meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services. The local unit may also opt to increase the federal guidelines. If so, that percentage increase for will be:
_____ %
6. Have assets totaling no more than \$15,000, not including the primary residence and one vehicle.

NOW, THEREFORE BE IT HEREBY RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

Resolution approved and adopted this _____ day of _____, _____.