

**Resolution 2022-05**

EATON TOWNSHIP  
POVERTY GUIDELINES RESOLUTION

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

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 (MCL 211.7u) as amended by Public Act 253, 2020; and

WHEREAS, pursuant to (MCL 211.7u) as amended by Public Act 253, 2020 Eaton Township, Eaton 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 a owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the Board of Review, accompanied by federal and state income tax returns for all persons residing in the residence, including any property tax credit returns filed in the immediately preceding year or current year. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year. An affidavit in a form prescribed by the state tax commission will be accepted in place of the federal or state income tax return.
- 3) Produce 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 published in the prior calendar year in the Federal income at or below 110% of what is Register by the United States Department of Health and Human Services .
- 6) Meet the Township guidelines for asset level for all persons residing in the residence. The guideline for assets is no more than 60 % of the federal poverty guidelines published in the prior calendar year in the Federal Register by United States Department of Health and Human Services for size of the family unit, but in no case to exceed \$10,000.00. Some assets would be exempt; they would include the residence and one automobile. In special circumstances such as two residents working in separate locations, two automobiles could be exempt at the discretion of the Board of Review.
- 7) The application for the exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 8) The Board of Review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section. If a person claiming an exemption under

this section is qualified under the eligibility requirements, the Board of Review shall grant the exemption in whole or in part, as follows,

- (a) a 100% reduction in taxable value for the tax year.
  - (b) A partial exemption equal to a 75%, 50%, or 25% reduction in taxable value for the tax year in which the exemption is granted.
- 9) A person who files a claim for a poverty exemption is not prohibited from also appealing the assessment on the property for which that claim is made before the Board of Review in the same year.

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

The foregoing resolution offered by Board Member Supervisor and supported by Board Member Bankhead.

Upon roll call vote, the following voted "Aye;" Droscha, Dolman, Morris, Bankhead, Roberts "Nay;" none.

The Supervisor declared the resolution adopted.



Corie Morris  
Eaton Township Clerk

I, Corie Morris, the duly elected and acting Clerk of Eaton Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on March 3, 2022 at which meeting a quorum was present by roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.



Corie Morris  
Eaton Township Clerk