

2022 Homestead Township Board Resolution 03072022-04
to
Adopt Poverty Exemption Income Guidelines
Amended at a Regular Board Meeting on 7/6/22

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the supervisor and 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 the General Property Tax Act; and

WHEREAS a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Homestead Township, Benzie County, adopts the following guidelines for the supervisor and board of review to implement.

The guidelines shall include but not be limited to the specific income of the claimant and all persons residing in the household.

To be eligible for exemption under this section, a person must do all the following on an annual basis.

- 1) Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing form (2368) Principal Residence Exemption Affidavit, prescribed by the state tax commission with the local assessing unit.
- 2) File a claim with the board of review on form (5737) Application for MCL 211.7u Poverty Exemption, prescribed by the state tax commission and provided by the local assessing unit, 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.~~ Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file 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, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- 3) Produce a valid driver license or other form of identification if requested by the supervisor or board of review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.
- 5) Meet (the *federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget* OR the *current poverty income guidelines adopted by the township board*).
- 6) Meet additional eligibility requirements as determined by the township board if any have been adopted.

Size of Family Unit	Poverty Guidelines
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660
for each additional person	\$4,540

BE IT ALSO RESOLVED 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 Cooley and supported by Board Member Butler.

Upon roll call vote, the following voted

"Aye:" – Mallon, Mead, Cooley, DeLorme, Butler

"Nay:" - none

The Supervisor declared the resolution adopted.

Karen Mead
Clerk

I, Karen Mallon, the duly elected and acting Clerk of Homestead 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 July 6, 2022, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Karen Mead
Clerk

amended - 0307 2022-04

#/6/2022

HOMESTEAD TOWNSHIP
RESOLUTION 07062022-01

ADOPTING
POVERTY EXEMPTION ASSET TEST

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 supervisor and 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, 1994(MCL 211.7u); and further Amended by PA 620 of 2002.

WHEREAS, pursuant to PA 390,1994, PA 620, 2002, and PA 135 of 2012 Homestead Township, Benzie County adopts the following guidelines for the Assessor and 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.

REQUIREMENTS OF HOMESTEAD TOWNSHIP FOR EXEMPTION OF TAXES BY REASON OF
POVERTY FOR 2022 ASSESSMENT;

- 1) Ownership of not more than the minimum parcel size per zoning district that is part of the primary residence, if it can be legally split according to the Michigan Land Division Act and the Homestead Township Zoning Ordinance.
- 2) No more than \$10,000 in additional personal property including but not limited to vehicles, jewelry, firearms, art, etc.
- 3) Household income is determined by the addition of any income of each person living in the household, including government program payments.

The following Rules shall apply in determining exemption qualifications:

- A. The burden of providing poverty rests with the applicant.
- B. The determination of qualification for a poverty exemption shall be based on:
 - 1) The adjusted income level of the household.
 - 2) The size of the family unit.
 - 3) The Assets and availability of income to the household.
- C. In determination of the granting of any poverty exemptions, all assets of the applicant (excluding the applicant's primary residence and minimum footprint), as well as all available sources of income of funds, shall be considered. The maximum assets allowed for a poverty exemption shall not exceed the income level set by the State of Michigan in conjunction with the requirements set by Homestead Township resolution, (assets will include, but are not limited to, additional homes, property other than your homestead property, automobiles, boats, trailers/RV's, any motorized equipment, stocks and bonds).

NOW, THEREFORE, BE IT HERBY RESOLVED 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; Cooley and supported by Board Member; DeLorme

Upon roll call vote, the following voted "Aye:" Mallon, Mead, Cooley, DeLorme, Butler


Upon roll call vote, the following voted "Nay:" none

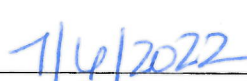
Abstain:

Absent/Excused:

The Supervisor declared the resolution adopted.

I, Karen Mallon, the duly elected and acting Clerk of Homestead 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 July 6, 2022 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.


Karen Mallon, Clerk


Date

**RESOLUTION # 08082022-01 TO WAIVE PENALTY ASSOCIATED WITH NOT FILED PROPERTY
TRANSFER AFFIDAVITS (PTA) – FORM 2766**

08082022-01

WHEREAS, the Michigan General Property Tax Act, Act 206 of 1893 established in MCL 211.27b a requirement for local unit compliance regarding the levy of a penalty for failure to file a PTA – Form 2766, commonly known as a transfer affidavit, or the adoption of a resolution waiving the penalty; and

WHEREAS, MCL 211.27b requires the levy of a penalty upon the buyers of property if a PTA – Form 2766 is not filed within 45 days of all transfers or ownership; and

WHEREAS, enforcing the MCL 211.27b required levy of \$5.00 per day up to \$200 for residential property and \$20.00 per day up to a maximum of \$1000.00 for industrial and commercial property is cost prohibitive for the Township of Homestead because of the cost of tracking and collecting penalties is certain to be greater than penalty revenue; and

WHEREAS, the Township of Homestead has a strong compliance rate of transferees filing Property Transfer Affidavits;

WHEREAS, MCL 211.27b allows for the governing body of a local tax collecting unit to waive, by resolution, the penalty;

THEREFORE, BE IT RESOLVED that the Homestead Township Board waives the penalty for failure to file PTAs - Form 2766 as required by MCL 211.27b.

THEREFORE, BE IT FURTHER RESOLVED THAT this resolution supersedes any previous Township Board resolutions concerning this topic.

Township Board Member Tia Kurra-Coxley, Supervisor and supported by

Township Board Member Karen Mallon, Clerk

Upon roll call vote, the following voted:

“Aye”: Mallon, Mead, Cooley, Delorme, Bulter

“Nay”: _____

The Township Clerk declared the resolution Adopted.

Karen Mallon, Clerk
08-08-2022