

**Millington Township Board Resolution to Adopt Poverty Exemption Income Guidelines and
Asset Test**
Resolution # 01-21

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 the General Property Tax Act; and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Millington Township, Tuscola 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 homestead 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 homestead, including any property tax credit returns filed in the immediately preceding year or in the current year, or by filing the attached affidavit (4988) for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.
- 3) Produce a 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 prior years *federal poverty income guidelines, EVERY YEAR, as defined and determined annually by the United States Department of Health and Human Services.*
- 6) Meet the asset test requirements as determined by the township board.

The following assets shall not be considered when applying an asset test to determine qualification for tax exemption.

- A. The value of the applicant's primary residence subject to the exemption request.
- B. The value of all furniture, clothing and other ordinary household items.
- C. The first \$5,000.00 (five thousand) dollars of the market value (established by Kelly Blue Book) of a motor vehicle.

The value of all additional assets which the Board Of Review shall consider include, but are not limited to: real estate other than principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, TV's, computers, jewelry, other electronics, trailers, boats, other outdoor equipment, ATV'S, dirt bikes, etc and the value shall not be reduced by any indebtedness owed on such asset, or indebtedness otherwise owed by the applicant's.

Assets shall not exceed \$4,000.00 (four thousand) dollars for an individual applicant and /or \$6000.00 (six thousand) dollars per household.

Also, additional property owned by a husband and wife either together or separate will be considered assets.

All asset information, as requested in the application for Property Tax Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if assets are not properly identified.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption. Exemptions may be granted as a full exemption equal to a 100% reduction in taxable value or a partial exemption to a 25% or 50% reduction in taxable value.

The foregoing resolution offered by Board Member R. Loomis and supported by Board Member S. Keimath

Upon roll call vote, the following voted "Aye:" "Nay:"

The Supervisor declared the resolution adopted.

Jackie L. Sabgash
Jackie L. Sabgash, Clerk

I, Jackie L. Sabgash, the duly elected and acting Clerk of Millington 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 February 15 2021, 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.

Jackie L. Sabgash
Jackie L. Sabgash, Clerk

ALL INFORMATION DISCLOSED ON A POVERTY EXEMPTION APPLICATION WILL REMAIN STRICTLY CONFIDENTIAL.
MILLINGTON TOWNSHIP POVERTY APPLICATION