

**VERNON TOWNSHIP
ISABELLA COUNTY**

Resolution: Resolution No. 005 - 2018 : Resolution to Establish a Poverty Exemption Application, Application Review Procedures and Guidelines for Granting a Poverty Exemption from Real Property Tax in the 2018 Property Tax Year.

WHEREAS, the adoption of guidelines for poverty exemptions is required by the Vernon Township Board, and

WHEREAS, the principle residence of persons, who the Supervisor/Assessor and 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 PA 390 of 1994, the Township of Vernon of the County of Isabella adopts the following policies and guidelines for the Board of Review to implement. The policies and guidelines shall include but not be limited to specific income and asset levels of the claimant and all person residing in the household, including any property tax credit returns, filed in the current or immediately preceding year, and

WHEREAS, 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 Supervisor/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 or a signed State Tax Commission Form 4988. Poverty Exemption Affidavit.
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 the 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 Vernon Township providing the alternative guidelines do not provided eligibility requirements less than the federal guidelines.
7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the December 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.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines stated below in granting or denying an exemption, unless 1) in the alternative the Vernon Township poverty guidelines state below are above the stated federal poverty guidelines, in which case the Vernon Township poverty guidelines shall apply or 2) the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines or Vernon Township guidelines and these reasons are communicated in writing to the claimant.

Size of Family Unit	2018 Federal Poverty Guidelines	2018 Vernon Township Poverty Guidelines
1	\$12,060	\$ <u>12060</u>
2	\$16,240	\$ <u>16240</u>
3	\$20,420	\$ <u>20420</u>
4	\$24,600	\$ <u>24600</u>
5	\$28,780	\$ <u>28780</u>
6	\$32,960	\$ <u>32960</u>
7	\$37,140	\$ <u>37140</u>
8	\$41,320	\$ <u>41320</u>
Each additional	\$4,180	\$ <u>4180</u>

BE IT FURTHER RESOLVED, that this resolution be adopted this 2nd day July, 2018 and is properly adopted by the Township Board at the Regular Monthly Board Meeting on said date.

Moved by Board Member, Loren Cole
 Supported by Board Member, Ben Browning

Upon a Roll call vote, the following voted:
 J. Bean (Supervisor) Yes
 S. Allen (Treasurer) Yes
 Loren Cole (Clerk) Yes
 B. Browning (Trustee) Yes
 Lee Cole (Trustee) Yes

Aye votes cast: 5
 Nay votes cast: 0

The Supervisor declared this resolution passed.

Loren Cole
 Loren Cole, Clerk