

## **RESOLUTION #**

### **SAINT JAMES TOWNSHIP POVERTY GUIDELINES**

Saint James Township  
Charlevoix County, Michigan

**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 in part, from taxation under Public Act 390, 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390, 1994, Saint James Township, Grand Traverse 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 and asset levels of the claimant and all persons residing in the household (income of students under the age of 18 years shall not be included), including any property tax credit returns filed in the current or immediately preceding year;

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

- 1) Own and occupy as your principal residence, as defined in Section 7dd of the General Property Tax Act, the property for which the exemption is requested.
- 2) File a claim with the Township Supervisor or Board of Review on an application provided by the Township Assessor. If you did not file a tax return, then you **MUST** get a statement of benefits paid from the Social Security Administration or Michigan Department of Social Services.
- 3) The claim shall be accompanied by federal and state income tax returns for all persons residing in the principal residence with all W-2's, 1099's, and the preceding twelve (12) months of bank statements. Property Tax Credit Returns (MI-1040CR) shall be filed for the immediately preceding year and 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. If a 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, an affidavit in a form prescribed by the State Tax Commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the Board of Review for the purpose of preserving the claimant's right to appeal the decision of the Board of Review regarding the claim.

- 4) Produce a valid driver's license or other form of identification if requested by the Township Supervisor or Board of Review.
- 5) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the Township Supervisor or Board of Review.
- 6) Meet the federal poverty guidelines updated annually in the Federal Register by the United States Department of Health and Human Services, or alternative guidelines adopted by the governing body of the local assessing unit provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.
- 7) The application for an exemption under this section shall be filed after January 1 but before the day prior to the last day of the Board of Review.

NOTE: Applications may be reviewed by the Board of Review without applicant being present. However, the Board of Review may request that any or all applicants be physically present to respond to any questions they may have. This means that you could be called to appear on short notice. You may have to answer questions regarding your financial affairs, health, the status of people living in your home, etc., before the Board of Review, at a meeting which is open to and may be attended by the public. Teleconferencing for the purpose of asking questions of the applicant is allowable if the applicant is not able to attend.

- 8) Additional eligibility requirements as determined by the Township Board:
  - a. The Board of Review shall follow the policy and guidelines established herein when granting or denying an exemption.
  - b. The Board of Review may deviate from the guidelines if it determines there are substantial and compelling reasons, which are to be communicated, in writing, to the applicant. Compelling reasons include, but are not limited to, excessive medical expenses or excessive expenses necessary for the care of elderly or handicapped persons, etc.
  - c. Applicants may be subject to investigation of their entire financial and property records by the Township. This would be carried out to verify information given or statements made to the Board of Review or Assessor in regards to the poverty tax claim.
  - d. All applicants will be evaluated based on data and statements provided to the Board of Review by the applicant. The Board of Review can also use information gathered from any source.
  - e. Asset Eligibility: The value of property in excess of what is considered part of the original homestead shall be considered an asset. Assets include, but are not limited to, real estate other than the principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposits, savings accounts,



checking accounts, cash, stocks, bonds, life insurance, coin collections, boats, jewelry, retirement funds, etc. Assets (except the original homestead, essential household goods, and the first \$5,000 of the market value of a motor vehicle) shall not exceed \$4,000 for an individual applicant and/or \$6,000 per household if more than one financial contributor.

- f. The Board of Review will consider all assets of the owner, co-owner(s), and all qualifying financial members of the household. Any attempt to hide and/or shift assets to another person, business or corporation shall be grounds for denial.

Handicapped or infirmed applicants may call the Assessing Office to make necessary arrangements for assistance.

If the applicant fails to supply the required documents and/or fails to complete the application in its entirety, or if the information supplied is found to be fraudulent, the application shall be denied.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Review shall follow the above-stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines, and these are communicated in writing to the claimant.

A motion to adopt the foregoing resolution was made by \_\_\_\_\_ and seconded by \_\_\_\_\_

Upon roll call vote, the following voted:

Yes:

No:

Absent:

Resolution declared adopted.

#### **Certificate**

I, Alice Belfy, Clerk of Saint James Township, Charlevoix County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Saint James Township Board of said municipality at a regular meeting held on December \_\_\_\_\_ 2017, relative to the adoption of Resolution #.

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Alice Belfy, Clerk