

# Township Board Resolution Regarding Poverty Appeals

Resolution # \_\_\_\_\_  
Charter Township of Chocolay  
County of Marquette, Michigan

## Resolution establishing guidelines for granting of poverty exemptions from property taxes pursuant to MCL 211.7u

At a regular meeting of the Board of Trustees of the Charter Township of Chocolay, County of Marquette, State of Michigan, held on October 20, 2008, the following Resolution was moved, supported and adopted.

Recitals:

**Whereas:** P.A. 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993, being Section 211.7u of the Michigan Compiled Laws, requires the governing body of the assessing unit to determine and make available to the public the policy and guidelines for the granting of poverty exemptions under MCL 211.70;

**Now, therefore be it resolved:** The board recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief

The Board further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines (*Attachment A*) for the Chocolay Township Board of Review, to be used as standards when considering appeals made based on financial hardship. These guidelines must be adhered to when reviewing hardship appeals, and grants the right to the Board of Review to make individual considerations within their authority, as they feel necessary.

**Be it further resolved** that to be eligible for a poverty exemption pursuant MCL 211.7u in the Township of Chocolay, a person must be the owner and must occupy the property as a homestead, as defined, for which the exemption is requested; file a completed and notarized application (*Attachment B*); file copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit forms and/or Statement of benefits paid from Michigan Department of Social Services or Social Security Administration; meet local (Chocolay Township) poverty income standards.

**Be it further resolved** that the applicant must have an annual adjusted income equal to or less than that of the current year Federal Poverty Income Guidelines;

**Be it further resolved** that the applicant may not have ownership interest in any real estate other than the homestead;

**Be it further resolved** that a property exemption may be granted for only one year at a time;

**Be it further resolved** that the Board of Review shall request identification of the applicant and/or proof of ownership of the homestead under consideration for poverty exemption;

**Be it further resolved** that the board of review may request from the applicant any supporting documents which may be utilized in determining a poverty exemption request;

**Be it further resolved** that the completed poverty exemption application must be filed after January 1, but before the day prior to the last day of the board of review in the year for which exemption is sought;

**Be it further resolved** that the board of review shall administer an oath wherein the applicant testifies as to the accuracy of the information provided;

**Be it further resolved** that the board of review may deviate from the established policy and guidelines only for substantial and compelling reasons. The applicant will be notified, in writing, the reasons for deviating from the policy and guidelines for poverty exemption;

**Be it further resolved** that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect.

**RECOMMENDED MOTION:**

Motion by Trudeau and seconded by, Britton, to accept the Township Board Resolution establishing guidelines for granting poverty exemptions from property taxes pursuant to MCL 211.7u.

Ayes: 6 Nays: 0