

# RESOLUTION 2022-08

#### **RESOLUTION TO ADOPT 2022 POVERTY EXEMPTION GUIDELINES AND STANDARDS**

WHEREAS, the adoption of guidelines for poverty exemption is required of the Township Board; and

WHEREAS, the principal residence of persons, who in the judgment of the 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 253 of 2020 (MCL211.7u); and

WHEREAS, pursuant to PA 253 of 2020, the Township of Springfield, Oakland County, adopts the following guidelines for the Board of Review to implement. The guidelines shall include the specific income and asset levels of the claimant and all persons residing in the household.

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 the Federal and State income tax returns for all persons residing in the principal residence, filed in the immediately preceding year or in the current year. If a person was not required to file a Federal or State income tax return, an affidavit prescribed by the state tax commission may be accepted.
- 3. File a claim reporting that the combined assets of all persons residing in the principal residence 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, retirement funds, etc. Assets reported do not include the value of the principal residence.
- 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 guidelines and standards adopted by the Springfield Township Board.
- 7. The application for an exemption must be filed after January 1, but one day prior to the last day of the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

#### NOW, THEREFORE, BE IT HEREBY RESOLVED that:

- 1. The applicant and ALL persons that reside in the household must have a combined annual income less than the amounts shown in Attachment A;
- 2. The applicant be an owner of and occupy as a principal residence, the property for which an exemption is requested, as of December 31, 2021.
- 3. The applicant's total net assets (excluding the principal residence) shall not exceed \$125,000;
- 4. If an applicant meets all eligibility requirements, the Board of Review must grant an exemption equal to a 25%, 50%, or 100% reduction in taxable value for the tax year in which the exemption is granted;
- 5. The Board of Review or Assessor may request verification of information submitted, statements made, and qualifications of the applicant. Failure to supply the verification requested may be grounds for the Board of Review to deny the exemption.

Upon a call of the roll, the vote:

Yes: Dubre, Hopper, Miller, Moreau, Pliska, Vallad, Whitley

No: None Absent: None

#### RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN ) ss.
COUNTY OF OAKLAND )

I, Sean R. Miller, the duly qualified and elected Clerk of Springfield Charter Township, Oakland County, Michigan, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted at a Special Meeting of the Township Board of Trustees held on June 22, 2022, the original of which is on file in my office.

CHARTER TOWNSHIP OF SPRINGFIELD

SEAN-R. MILLER, Clerk

### ATTACHMENT A

## 2022 POVERTY TAX EXEMPTION GUIDELINES AND STANDARDS

For any applicant whose income is below the following income levels, a full or partial exemption from ad-valorem property taxes may be granted:

Family of 1 \$28,000 yearly	Family of 5	\$43,200 yearly
Family of 2 \$32,000 yearly	Family of 6	\$46,400 yearly
Family of 3 \$36,000 yearly	Family of 7	\$49,600 yearly
Family of 4 \$40,000 yearly	Family of 8	\$52,800 yearly
	Each addnl	\$ 3,200 yearly