## Williams Charter Township Poverty Exemption Guidelines Resolution

## Resolution No. 02-12-2019-P/E/G/R

Adopted February 12, 2019 Amended: June 11, 2024

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Williams Township Board; and

WHEREAS, the homestead of persons who, in the judgment of the supervisor and board of review, by reason of poverty, and unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211. 7u); and

WHEREAS, pursuant to PA 390, 1994 Williams Township, Bay 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, 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 supervisor or 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 the current year. Applicants that do not file a Tax Return must submit a statement of benefits paid from the Social Security Administration or the Michigan Department of Social Services.
- 3) Produce a valid driver's 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 federal poverty income standards as defined and determined annually by the United States office of management and budget. Income includes:
  - a. Money, wages and salaries before any deductions.
  - b. Net receipts from nonfarm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)
  - c. Net receipts from farm self employment. (With the same provisions as above for self-employment.)
  - d. Regular payments from social security, railroad retirement, unemployment, workers' compensation, veterans' payments, and public assistance.
  - e. Alimony, child support, and military family allotments.

- f. Private pensions, government pensions, individual retirement accounts, and regular insurance or annuity payments.
- g. College or university scholarships, grants, fellowships, and assistantships.
- h. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- 6) Meet the asset levels set by the Williams Charter Township Board of Trustees.
  - a. The total current fair market value of all cash and non-cash assets of the total household may not exceed \$10,000. The following assets are excluded from this limit:
    - i. the applicant's homestead property,
    - ii. the applicant's normal household personal property and clothing,
    - iii. one vehicle used for personal transportation and titled to a member of the household
    - iv. assets not accessible to the applicant, co-owner, or any member of the applicant's household.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution was moved by B. Jean and seconded by S. VanTol.

Ayes: T. Charbonneau, J. Putt, J. Gower, B. Jean, J. Plant, S. VanTol

Nays: None

Excused: W. Butterfield

Jeromo E. Dutt Jerome E. Putt, Clerk

I, Jerome E. Putt, Clerk of Williams Charter Township, hereby certify this to be a true and accurate copy of a resolution adopted by the Board of Trustees of Williams Charter Township at a regular meeting held on Tuesday the 11<sup>th</sup> day of June 2024.

Jeromo E. Putt, Clerk