

Office of the Clerk
248-634-9331 ext. 301
Fax: 248-634-5482



George A. Kullis, Supervisor
Karin S. Winchester, Clerk
Mark Freeman, Treasurer
Derek Burton, Trustee
Steve Ruth, Trustee

RESOLUTION 2021-03: GUIDELINES FOR POVERTY EXEMPTIONS

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

WHEREAS, the homestead of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 253 of 2021 (MCL 211.7u); and

WHEREAS, pursuant to PA 253 of 2021, Holly Township, Oakland County adopts the following guidelines for the 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;

To be eligible, a person shall do all of 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 Board of Review accompanied by two years Federal and State income tax returns, Senior Citizens Homestead Property Tax Credit Form MI-1040CR-1 or General Homestead Property Tax Claim form MI-1040CR-4 for all persons residing in the homestead.
3. Produce a valid drivers' license or other form of valid identification.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
5. Meet the federal poverty income standards for the prior tax year as defined and determined annually by the United States Department of Health and Human Services.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
7. Any additional eligibility requirements as determined by the Township Board of Trustees.
8. Applicant must provide a current pay stub, if employed or other documented sources of income such as a Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year, and a signed Form 4988 (attached).
9. The total value of assets owned by the applicant and each member of the applicant's household shall not exceed \$50,000.00.

WHEREAS, the applicant's total household income cannot exceed the most current Federal Poverty Guidelines from the prior tax year set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.

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WHEREAS, a poverty exemption shall not be granted to any applicant whose assets exceeds \$50,000.00. An applicant's homestead and principal vehicle(s) shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

WHEREAS, a poverty if a person meets all eligibility requirements in the statute, the Board of Review must grant an exemption equal to a 100% reduction in taxable value.

WHEREAS, in order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Township of Holly hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

NOW, THEREFORE, LET IT BE RESOLVED that in order to conform with the provisions of P.A. 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

ADOPTED by the Holly Township Board of Trustees this 17th day of February 2021.

Motion by: M. Freeman

Supported by: S. Ruth

Ayes: 5

Nays: 0

Absent: 0

Certification

I, Karin S. Winchester, duly elected Clerk of Holly Township, Oakland County, Michigan, do hereby certify that the foregoing is a true and correct copy of a resolution 2021-03 adopted by the Holly Township Board of Trustees at its regular meeting held on the 17th of February at which a quorum was present.

Karin S. Winchester, MMC
Holly Township Clerk
Oakland County, Michigan