

2023 POVERTY RESOLUTION

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 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 390, 1994 (MCL 211.7u) and as amended by PA 620 of 2002 and further amended by PA 253 of 2020; and

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002 and PA 253 of 2020, Twp of Dallas, Clinton 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, including any property tax credit returns, filed in the immediately preceding year,

To be eligible, a person shall meet all the following requirements:

- 1) Be an owner of and occupy as a principal residence of the property for which an exemption is requested.
- 2) File a claim with the Supervisor, Assessor 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 UNLESS the attached affidavit is completed for each person that is not required by law to file Federal and/or State income tax return(s).
- 3) Produce a valid driver's license or other form of identification.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget (see attached).
- 6) Have assets totaling no more than \$15,000, not including the primary residence.
- 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 in the year that the exemption is being requested.
- 8) Any additional eligibility requirements allowed by law as determined by the Township 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 offered by Board Member S. Schafer and supported by Board Member E. Douglass.

Upon roll call vote, the following number of Board Members voted "Aye": 5.

The following number of Board Members voted "Nay": 0.

The Supervisor declared the resolution adopted.

CERTIFICATE

I, Melinda Schaffer, the duly elected and acting Clerk of Dallas Twp, hereby certify that the foregoing resolution was adopted by the Township Board of said Dallas at the regular meeting of said Council held on July 10, 2023 at which meeting a quorum was present by a roll call vote of said members and hereinbefore set forth; that said resolution was ordered to take immediate effect.

Melinda Schaffer
NAME
Township Clerk

FEDERAL POVERTY INCOME STANDARDS FOR 2023 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2022, for use in setting poverty exemption guidelines for 2023 assessments.

<u>Federal Poverty Income Guidelines a</u>	
Number of Persons Residing in the Principal Residence	Maximum Total Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
Each Additional Person \$4,720	

Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994. In determining qualifications for the exemption, the Board of Review shall consider every variable on the application including total household income, the nature and duration of the income stream, the current taxable and state equalized values of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. These guidelines shall assist the Board of Review in their decisions. When outside the listed range below, hardship relief may only be granted when accompanied by unusual circumstances.

2022 Poverty Income Guidelines Range for Dallas Township

Number of Persons Residing in the Principal Residence	Household Income	Recommended Board Action Exemption % Percentage Granted
1	\$0 - \$12,880 \$16,100 Max \$19,320	Maximum 100 % At this range point 50 % At this range point 25 %
2	\$0 - \$17,420 \$21,775 Max \$26,130	Maximum 100 % At this range point 50 % At this range point 25 %
3	\$0 - \$21,960 \$27,450 Max \$32,940	Maximum 100 % At this range point 50 % At this range point 25 %
4	\$0 - \$26,500 \$33,125 Max \$39,750	Maximum 100 % At this range point 50 % At this range point 25 %
5	\$0 - \$31,040 \$38,800 Max \$46,560	Maximum 100 % At this range point 50 % At this range point 25 %
6	\$0 - \$35,580 \$44,475 Max \$53,370	Maximum 100 % At this range point 50 % At this range point 25 %
7	\$0 - \$40,120 \$50,150 Max \$60,180	Maximum 100 % At this range point 50 % At this range point 25 %
8	\$0 - \$44,660 \$55,825 Max \$66,990	Maximum 100 % At this range point 50 % At this range point 25 %
Each Additional Person \$ 4,480		

Resolution No. 2023-3
DALLAS TOWNSHIP
CLINTON COUNTY, MICHIGAN

RESOLUTION TO ADOPT 2023 FEDERAL POVERTY EXEMPTION
GUIDELINES

WHEREAS, Act 390 of Michigan Public Acts of 1994 (effective for all 1995 assessments) requires the governing body of the assessment unit to determine the policy and guidelines for granting hardship exemptions; and

WHEREAS, said Act, as implemented by the State Tax Commission (STC Bulletin No. 11, November 29, 2006), imposes requirements of and limitations to any policy and guidelines, and

WHEREAS, in accordance with State Tax Commission Bulletin No. 19 of 2022 dated November 15, 2022 requires local government approval of guidelines and an asset level test

WHEREAS, the DALLAS Township Board desires to comply with said Act and said State Tax Commission bulletin;

NOW THEREFORE, IT IS RESOLVED THAT:

1. The following policy and guidelines are hereby adopted and shall be followed by the DALLAS Township Assessor and Board of Review Members in granting any poverty exemptions.

These resolutions were offered by Member S. Schafer, supported by Member E. Douglass. The resolutions were adopted by a vote of Yes: 5; No: 0; Absent: 0.

CERTIFICATION

I certify that this is a complete copy of resolutions adopted by the Township Board at a public meeting held on July 10, 2023. The original resolutions are on file in my office and available to the public. Public notice of the meeting was given in compliance with the Open Meetings Act.

Dated: July 10, 2023

Melinda Schaffer
DALLAS Township Clerk

2023 POVERTY EXEMPTION QUALIFICATIONS

Size of Family Unit	Federal Guidelines
1 person	\$13,590
2 Persons	\$18,310
3 Persons	\$23,030
4 Persons	\$27,750
5 Persons	\$32,470
6 Persons	\$37,190
7 Persons	\$41,910
8 Persons	\$46,630
For each additional person	\$4,720

POVERTY EXEMPTION GUIDELINES FOR DALLAS TOWNSHIP

1. **Purpose.** The principal residence of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole from taxation.
2. **Eligibility.** To be eligible for the poverty exemption:
 - (a) The applicant must be an owner of, and occupy as a principal residence, the property for which the exemption is requested;
 - (b) Total annual household income shall not exceed the amounts set forth under the Federal Poverty Guidelines as defined and determined annually by the United States Office of Management and Budget; and
 - (c) Total assets, except the homestead being claimed, essential household goods, and the first \$5,000 of the market value of a motor vehicle, should not exceed:
 - (i)\$8,000 for the claimant;
 - (ii)\$12,000 for the household.

Assets include, but are not limited to real estate other than the principal residence, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, and retirement funds. Assets do not include essential household goods such as furniture, appliances, dishes, and clothing.

The Board of Review will not reduce the value of the assets by the amount of any indebtedness owed on such assets, or any indebtedness otherwise owned by the applicant.

If the applicant meets these eligibility requirements, the applicant will be entitled to a 100% poverty exemption and must comply with the remaining requirements and procedures set forth in these guidelines. No partial exemptions will be granted.

3. Application. To apply for the poverty exemption, a person shall do all of the following on an annual basis:

- (a) File a Poverty Exemption Application with the Assessor or Board of Review. Applicants must obtain the application from the Assessor's Office. Handicapped or infirmed applicants may call the Assessor's Office to make necessary arrangements for assistance.
- (b) Submit copies of Federal and State Income Tax Returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year.
- (c) Produce a valid driver's license or other form of identification.
- (d) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if such proof of ownership is requested by the Board of Review.
- (e) Provide evidence of other assets including investments, real property, and retirement accounts.

4. Deadline. The application must be submitted after January 1, but before the day prior to the last day of Board of Review.

Appearance before the Board of Review. The applicant or an authorized representative of the applicant will be required to appear before the Board O of Review to respond to any questions that the Board or Assessor may have concerning the exemption application.

(a) An applicant may be called to appear before the Board on short notice.

(b) An applicant may have to answer questions regarding the applicant's financial affairs, health, or the status of people living in the applicants' home before the Board at a meeting that is open to and may be attended by the public.

(c) Applicants appearing before the Board may be administered an oath as follows:

"Do you swear and affirm that the evidence and testimony you will be giving on your own behalf before the Board of Review is the truth, the whole truth, and nothing but the truth?"

(d) The Assessor may tape record and shall keep minutes of all proceedings before the Board of Review.

(e) If called to appear before the Board, physically challenged or infirmed applicants may call the Assessor's office to make necessary arrangements for assistance.

(f) The Board of Review may, in its discretion, review poverty exemption applications without the applicant or the applicant's authorized representative being physically present.

6. Evaluation of Application. Applications for poverty exemptions will be evaluated based on information submitted to the Board of Review by the applicant, testimony taken from the applicant, and information gathered by the Board from any other source.

(a) The Board of Review is not required to grant a poverty exemption for property owned by multiple owners as long as at least one owner is not eligible for the poverty exemption.

(b) The Board of Review may conduct an investigation to verify the information submitted or statements made to the Assessor or Board of Review in regard to the applicant's poverty exemption claim.

(c) The Board of Review may not deny a poverty exemption based upon mere speculation regarding the level of an applicant's income or assets.

The poverty exemption, if granted, shall remain in effect for one year. An applicant's eligibility for the poverty exemption shall be re-determined each year.