

# Resolution No. 2016-001

## A Resolution to Modify Guidelines ("Exhibit A") for Poverty Exemptions from Property Taxes

At a regular meeting of the Delhi Charter Township Board of Trustees of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan 48842 on Tuesday, the 2<sup>nd</sup> day of February, 2016, at 7:30 p.m.

PRESENT: Supervisor C.J. Davis, Clerk Evan Hope, Treasurer Roy Sweet, Trustees Jon Harmon, John Hayhoe, Megan Ketchum, DiAnne Warfield

ABSENT: None

The following Resolution was offered by Hope.

### WHEREAS:

1. 1994 PA 390, which amended Section 7u of Act No. 206 of the Public Acts of 1993, being Section 211.7u of the Michigan Compiled Laws, requires that the local governing body of the unit to determine and make available to the public the policy and guidelines for granting of poverty exemptions;
2. The adoption of guidelines for poverty exemptions is within the purview of the Township Board;
3. The principal residence of persons, who the Supervisor/Assessor and 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 390 of 1994 (MCL 211.7u);
4. Section (5) of the Guidelines for Poverty Exemptions from Property Taxes provides for the establishment of maximum standards in Exhibit A;
5. Based on the Federal Poverty Income Standards, the maximum standards set in Exhibit A may be modified from time to time by resolution of the Delhi Charter Township Board of Trustees; and
6. Pursuant to PA 390 of 1994, the Charter Township of Delhi, Ingham County adopts the following guidelines and policy as provided in Exhibit A 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 credits, returns filed in the current or immediately preceding year.

**THEREFORE BE IT RESOLVED THAT:** to be eligible for a property poverty exemption in Delhi Charter Township, an applicant must:

1. Own or occupy as a principal residence the property for which an exemption is requested;

2. File a completed application in the form required by the Township Assessor that has been witnessed and signed by the Supervisor, Assessor, Board of Review Member, or Notary Public;

3. File copies of federal income tax returns, state income tax returns (MI-1040), or a Poverty Exemption Affidavit, as appropriate and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3, or 4), and documentation for all income sources, including any property tax credit forms and/or statement of benefits paid from Michigan Department of Social Services or Social Security Administration for all persons residing on the property/homestead;

4. Demonstrate that the applicant's and any persons residing in the homestead, assets shall not exceed the amounts in Exhibit A, excluding the principal residence and one automobile. The applicants and any persons residing on the property shall not have an annual income level that does not exceed the federal poverty income guidelines and maximum asset standards provided in Exhibit A;

5. Produce a valid driver's license or other form of identification if requested;

6. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested; and

7. Have on file with the Assessor's Office a current Principal Residence Exemption (PRE) affidavit.

**BE IT FURTHER RESOLVED THAT:**

1. The Board of Review may request from the applicant any supporting documents that may be utilized in determining a property poverty exemption request;

2. The completed property poverty exemption application must be filed after January 1, but one day prior to the last day of the Board of Review in the year for which the exemption is sought;

3. The Supervisor/Assessor and the Board of Review shall follow this Resolution and Delhi Charter Township's 2016 guidelines and policy for property tax poverty exemption in granting or denying an exemption, unless the Supervisor/Assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and these reasons are communicated in writing to the claimant;

4. That the Board of Trustees rescinds all prior resolutions that are inconsistent with or in conflict with this Resolution; and

5. That to conform to the provisions of 1994 PA 390, this Resolution is hereby effective February 2, 2016.

AYES: Harmon, Hayhoe, Hope, Ketchum, Sweet, Warfield, Davis  
NAYES: None  
ABSENT: None

The foregoing Resolution declared adopted on the date written above.

  
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Evan Hope, Township Clerk

**STATE OF MICHIGAN)  
COUNTY OF INGHAM)§**

I, the undersigned, the duly qualified Clerk for the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 2<sup>nd</sup> day of February 2016.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 2<sup>nd</sup> day of February 2016.

  
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Evan Hope, Township Clerk

**EXHIBIT A**  
**DELHI CHARTER TOWNSHIP**  
**POVERTY EXEMPTION GUIDELINES**

**Minimum Income Standards**

To be eligible for a poverty exemption, the applicant and all persons residing in the principal residence/homestead (combined) must have an annual income level that does not exceed the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. Income sources include, but are not limited to, salaries, Social Security, rents, pensions, IRA's (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, and any other source of income. The guidelines are as follows:

**2016 Federal Poverty Income Guidelines**

Number of Persons Residing in the Principal Residence	Maximum Total Income
1 person	\$11,770
2 persons	\$15,930
3 persons	\$20,090
4 persons	\$24,250
5 persons	\$28,410
6 persons	\$32,570
7 persons	\$36,730
8 persons	\$40,890
Each Additional Person	\$4,160

### Minimum Asset Standards

To be eligible for a poverty exemption, the applicant and all persons residing in the principal residence/homestead (combined) must not have assets that exceeds the Maximum Asset Standards, excluding the principal residence, one vehicle, and monies received pursuant to MCL 206.520 (homestead property tax credit). Assets include, but are not limited to, real estate other than the principal residence, personal property, recreational vehicles, checking/savings accounts, stocks, bonds, life insurance, retirement funds, etc. The Maximum Asset Standards are as follows:

Number of Persons Residing in the Principal Residence	Maximum Total Assets
1 person	\$25,000
2 persons	\$31,000
3 persons	\$37,500
4 persons	\$43,750
5 persons	\$50,000
6 persons	\$56,250
7 persons	\$62,500
8 persons	\$68,750
9 or more persons	\$75,000