

**Annual Adoption of Poverty Exemption Income Guidelines and Asset Test**

WHEREAS, the homestead of persons who, in the judgment of the Supervisor and Board of Review of Gerrish Township, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the Gerrish Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Gerrish Township, Roscommon 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. The Gerrish Township Board has determined the current asset level test to be no more than \$10,000.

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 current Gerrish Township Application for Principal Residence Poverty Exemption Income and Asset Test Application 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 in the current year.
- 3) Produce a valid drivers' license or other form of valid identification if requested.
- 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 current year federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.
- 6) Complete and submit the Gerrish Township Application for Principal Residence Poverty Exemption Income and Asset Test Application after January 1 but prior to the last day of the Board of Review.
- 7) Meet additional eligibility requirements as determined by the Gerrish Township board, including those listed in the Application.

BE IT ALSO RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial, compelling and documentable reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution offered by Board Member Tulgetske and supported by Board Member Lippert

Upon roll call vote, the following voted:

"Aye:" Homola, Tulgetske, Patchin, Lippert, Link  
"Nay:" None

I, Kathleen Patchin, the duly elected and acting Clerk of Gerrish Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on Tuesday, January 13, 2015, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

THE SUPERVISOR DECLARED THE RESOLUTION ADOPTED.

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Kathleen Patchin, Clerk