

**TOWNSHIP OF BIRCH RUN
SAGINAW COUNTY, MICHIGAN**

**BIRCH RUN TOWNSHIP
RESOLUTION TO APPROVE THE POVERTY EXEMPTION GUIDELINES
NO. 2016-08**

At a Regular Meeting of the Birch Run Township Board, Township of Birch Run, Saginaw County, Michigan, held at the Township Meeting Room on the 12th day of April, 2016, at 7 o'clock Eastern Standard Time.

PRESENT: Letterman, Trinklein, Parlberg, Moore, Magnus, Sheridan, Totten

ABSENT: None

The following resolution was made by Totten and seconded by Moore:

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 supervisor and 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

WHEREAS, pursuant to PA 390, 1994 Birch Run Township, Saginaw 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 by completing the Birch Run Township Application for Hardship Property Tax Reduction, 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 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 issued by the United States Department of Health and Human Services pursuant to 42 U.S.C. Section 9902.**
- 6) Meet the following Asset Eligibility Limitations;
In order to meet the requirements for assets, the total current fair market value of the claimant's household assets cannot exceed \$4,500.00. Definition of Assets (Non-**

Inclusive) Assets include, but are not limited to the cash value of savings accounts and shares, certificates of deposits, investments such as stocks, bonds, mutual funds, deferred compensation accounts, equity in real estate other than the homestead for which the exemption is claimed, motor vehicles other than one primary transportation vehicle, jewelry, coins and other collectibles, precious metals, and other similar possessions which are not essential to the subsistence or health and well-being of the claimant. Gifts, lump-sum inheritances, dividends, interest, rental proceeds, royalties, and other receipts received in the form of a gift, or as a result of asset divestment, shall be considered an asset if received on a one-time lump-sum basis and shall be included in the determination of asset eligibility. Divestment of Assets means a transfer of a resource. Transfer of a resource means giving up all or partial ownership in (or rights to) a resource. Examples include, but are not limited to, selling an asset, giving an asset away, refusing an inheritance, giving up the right to receive income, and other similar divestment actions. If an application for property tax exemption has divested any assets during the period of 36 months preceding the date of the application, then such divestment shall be considered in the determination of eligibility.

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.

8) Any additional eligibility requirements as determined by the township board;

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, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

RESOLUTION DECLARED ADOPTED.

YEAS: Sheridan, Totten, Trinklein, Moore, Magnus, Parlberg

NAYS: None

**STATE OF MICHIGAN)
COUNTY OF SAGINAW)**

I, the undersigned, the fully qualified and acting Clerk of the Township of Birch Run, Saginaw County, Michigan, do hereby certify that the foregoing is a true and complete Copy of a resolution adopted at a regular meeting of the Township Board of the Township of Birch Run, Michigan, held on the 12th day of April, 2016, the original of said meeting was given to and in compliance with Act 267, Public Acts of Michigan, 1976.

IN WITNESS WHEREOF, I have hereunto fixed my official signature on this 13th day of April 2016.

**Corey Trinklein, Clerk
Birch Run Township**