

**2022 POLICY AND GUIDELINES FOR PROPERTY TAX  
POVERTY EXEMPTIONS MARKEY TOWNSHIP**

**RESOLUTION NO.**

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the Township; 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 in part from property taxation under Public Act 390, 1994 (MCL 211.7a); and

**WHEREAS**, pursuant to PA 390, 1994 (MCL 211.7u), the Township of Markey, Roscommon County, adopts the following guidelines for the Assessor 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 credit returns, filed in the current or immediately preceding year; and

**WHEREAS**, changes to these guidelines may be made by the Township of Markey.

NOW, THEREFORE, IT IS RESOLVED that to be eligible for such poverty exemptions in whole or in part, more clearly described as property tax reductions in the Township of Markey, the Assessor and Board of Review shall follow the below stated guidelines 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 those are communicated in writing to the claimant.

A property owner shall do all of the following on an annual basis:

1. Be an owner of and occupy a principal residence on the property for which a Poverty Exemption is requested.
2. Applicants will not be eligible for consideration if they do not meet the Federal and Township Poverty Guidelines.
3. Per MCL 22.7u(2b) **All** persons residing in the homestead must submit last year's copies of the following: Federal Income Tax Return – 1040 or 1040A, State Income Tax Return – MI-1040, Homestead Property Tax Claim – MI-1040CR. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, bridge cards, cash advances from credit cards, and all other income sources must be provided at time of application. If applicant(s) is not required to file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit (PA 135 of 2012).

4. An explanation will be required for all household members over 18 years of age who are not cited as contributing to the household income.
5. All applicants MUST submit a copy of a Valid Driver's License or other photographic identification as allowed by statute.
6. Applicants will produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, ONLY if not already on file with the Township Assessor's office.
7. To be eligible for exemption the applicant(s) must meet ALL of the following income and asset standards:
  - a. A 100% exemption may be granted if household income is equal to or less than the Federal Poverty Guidelines, or a 50% exemption may be granted if household income is more than the Federal Guidelines and equal to or less than the Township Poverty Guidelines.
  - b. Maximum Limit on total worth of all assets, **excluding** the 'net asset value' of the homestead property, cannot be more than 2 times the federal poverty income level.
  - c. May NOT own or have interest in property other than the homestead for which the poverty exemption is applied for ("homestead" includes adjacent parcels granted an "adjacent" Principal Residence Exemption).
8. Submit a fully completed application for an annual exemption, including a witnessed signature and all of the required income and income tax forms, after January 1 of the tax year in question, **but no later than one day** prior to, the last day of the March, July or December Board of Review, to enable assessing staff to verify applications for completion and eligibility.

**POVERTY EXEMPTION - ANNUAL INCOME QUALIFICATIONS**

Each year exemption limits for annual income shall be revised based on the Federal Poverty Income Guidelines published annually by the Michigan State Tax

<b>Size of Family Unit</b>	<b>2022 Federal Guidelines</b>	<b>2022 Markey Township Guidelines</b>
1	\$12,880	\$14,812
2	\$17,420	\$20,033
3	\$21,960	\$25,254
4	\$26,500	\$30,475
5	\$31,040	\$35,696
6	\$35,580	\$40,917
7	\$40,120	\$46,138
8	\$44,660	\$51,359
For each addition person	\$4,540	\$5,221

**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 reasons are communicated in writing to the claimant.

Revised for the 2022 Assessment and Tax year on January 14, 2022.

By the Markey Township Board.

The following resolution was offered by Clerk Tussey, and supported by Supervisor Pray.

Upon roll call vote, the following voted:

“Aye”: Supervisor Pray, Treasurer Engle, Clerk Tussey, Trustee Bell, and Trustee Donaldson

“Nay”: None.

DULY RESOLVED AND ORDAINED THIS 14<sup>th</sup> DAY OF February, 2022.

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Robert Pray, Township Supervisor

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of Markey Township, Roscommon County, Michigan, at a regular meeting held on January 14, 2022.

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Sheryl Tussey, Township Clerk