

RESOLUTION # 2024-02

**BUCHANAN CHARTER TOWNSHIP, BERRIEN
COUNTY, MICHIGAN**

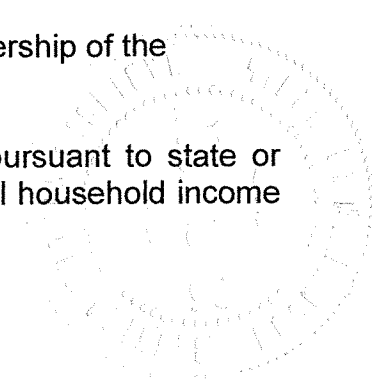
**Adopted Policy Relative to The Review and Granting of
Poverty Exemptions by the
Buchanan Charter Township Board of Review**

WHEREAS Public Act 253 of 2020, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as "Poverty Exemptions."

THEREFORE, BE IT RESOLVED that in order to be eligible for poverty exemption in Buchanan Charter Township, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
2. The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence Exemption (PRE) currently in effect.
3. Submit a completed Application for MCL 211.7u Poverty Exemption (Forms 5737 and 5739).
4. Submit the most recent year's copies of the following for all persons residing in the homestead:
 - a. Federal Income Tax Return-1040 or 1040A.
 - b. State of Michigan Income Tax Return-MI1040 or MI1040A.
 - c. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4.
 - d. Statement from Social Security Administration and/or Michigan Social Services as to monies paid to you during previous year along with Form 4988-Poverty Exemption Affidavit.
 - e. Produce a valid driver's license, Michigan State Identification card or other form of legal identification for all persons residing in the household.
 - f. Produce a deed, land contract or other evidence of legal ownership of the property for which the exemption is requested.

BE IT FURTHER RESOLVED that unless otherwise exempt pursuant to state or federal law, in order to be eligible for exemption, the applicant's total household income



cannot exceed **the most current Federal Poverty Guidelines** from the prior tax year set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission, to be updated annually.

BE IT FURTHER RESOLVED that the total value of the assets of the applicant and each member of the applicant's household shall not exceed \$15,000. Excluding the property for which the exemption is requested BUT including all other property, including from all other persons residing in the household. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, cottages or any other saleable real property or other tangible items.

BE IT FURTHER RESOLVED that a person who files a claim for poverty exemption shall not be prohibited from also appealing the assessment on the property for which that claim is made before the Board of Review in the same year.

BE IT FURTHER RESOLVED that any reduction in the Assessed Value of a property is granted for one year only and must be applied for and reviewed annually based on the applicant's current situation.


BE IT FURTHER RESOLVED that the Board of Review shall follow the stated policy and Federal guidelines in granting or denying an exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines.

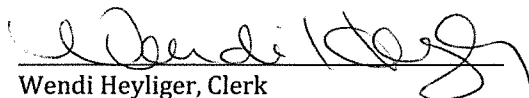
Motion made by Board member Heyliger, seconded by Board member Ferris, to adopt the foregoing resolution.

ROLL CALL VOTE: Heyliger, Ferris, Huebner, Gordon, Byrdak, Cole-Crocker, Ramirez

AYES: (7)
NAYES: (0)
ABSTAIN: (0)
ABSENT: (0)

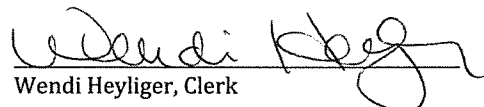
RESOLUTION DECLARED ADOPTED this 18th day of January, 2024.


Malinda A. Cole-Crocker, Supervisor


Wendi Heyliger, Clerk

CERTIFICATION

I, Wendi Heyliger, duly elected and acting Clerk of Buchanan Charter Township, hereby certify that the foregoing resolution was adopted by the Buchanan Charter Township Board of Trustees at a regular meeting of said board held on Thursday, January 18, 2024, 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.


Wendi Heyliger, Clerk