

Sodus Township
4056 King Drive
Sodus, Michigan 49126
Resolution No. 11-2024

Resolution to Adopt Poverty Exemption Income Guideline and Asset Test

Whereas, the homestead, also defined as principal resident exemption or qualified agricultural of persons, who in the judgement of the **Board of Review**, reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under taxation under **P.A. 253 of 2020**.

Whereas, the **Township Board** is required by section 7u of the General Property Tax Act, Public Act 253 of 2020 (MCL. 211.7u), to adopt guidelines for poverty exemptions.

Now, Therefore, be it hereby Resolved, pursuant to MCL 211.7u that **Sodus Township, Berrien County**, adopts the following guidelines for the **Sodus Township Board of Review** to implement.

The guidelines shall include but not 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. Applicants must be an owner of the property and occupy as a homestead the property for which an exemption is requested.
2. File application with the **Sodus Township Board of Review**, on the forms provided by the local assessing Unit.
3. Applicants must submit 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 and in the current year. A taxpayer who appealed at one **Board of Review** may not appeal at a later **Board of Review** for the same year. If denied by the **Board of Review**, you may appeal to the **Michigan Tax Tribunal**.
4. Applicants must be current on all prior tax bills. Foreclosure, sale of property rescinds the poverty exemption applications. Tax Bills will be generated at the time of sale for full tax year exemption in place.
5. Produce a valid driver's license of other form of identification if requested by the **Sodus Township Board of Review**.
6. Produce a deed, land contract or other evidence of ownership if requested by the **Sodus Township Board of Review**.
7. Meet the Federal poverty guidelines established by the **State of Michigan, State Tax Commission**. Meet the asset level test set by the local assessing unit.
8. The **Sodus Township Board of Review** shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section.

9. A person who files a claim under this section is not prohibited from also appealing the assessment on the property for which the claim is made before the **Sodus Township Board of Review** in the same year.

Be it resolved that the **Sodus Township Board of Review** shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Board Member David Chandler and supported by Board Member Ken Peters.

| Upon roll call vote, the following voted | "Aye" | or | "Nay" |
|--|---------------|----|-------|
| Terry McCain | <u>X</u> | | _____ |
| Cheryl Andres | <u>X</u> | | _____ |
| David Chandler | <u>X</u> | | _____ |
| Ken Peters | <u>X</u> | | _____ |
| Loyall Bennett | <u>absent</u> | | _____ |

The Supervisor declared the resolution adopted this 10th day of September, 2024.

CERTIFICATION

I, **Cheryl Andres**, the duly elected Clerk of Sodus Township, hereby certify that the foregoing resolution was adopted by Sodus Township Board of said township at the regular meeting of said board held on September 10, 2024 which a quorum by a roll call vote of said members as hereinbefore set forth, that said resolution was ordered to take immediate effect.

Cheryl Andres
Clerk, Sodus Township