

# TOWNSHIP OF OREGON

## RESOLUTION REGARDING PROPERTY TAX POVERTY EXEMPTIONS AND PARTIAL EXEMPTIONS

WHEREAS, Public Act 390 of the Michigan Public Acts of 1994 authorizes the Township Board of Review to grant poverty exemptions in appropriate circumstances; and

WHEREAS, Oregon Township Board wishes to establish a uniform and fair policy for the consideration of such requests;

THEREFORE, BE IT RESOLVED, that the Oregon Township Board hereby adopts the following policy to be utilized by the Board of Review in deciding poverty exemption requests for the year 2023:

- 1) All requests for poverty exemptions shall be applied for in writing on the forms provided by the Michigan Department of Treasury. No request shall be considered unless all required information is properly filled out and presented to the Township. The Board of Review shall require documentation to prove claims made on an application including but not limited to; the most recent (immediate preceding year) Michigan Tax Return and Federal Income Tax Return including all attachments; the MI-1040 CR (not required in all cases).
- 2) An application for a poverty exemption from property taxes shall be filed after January 1. Any exemption or reduction shall be granted only for the year in which application is made.
- 3) Poverty exemptions shall only be considered for homestead property. No other types of property shall be eligible for consideration.
- 4) Size of family unit shall be determined by:
  - a) One allowance for each family member
  - b) Additional allowance for any member age 65 or older
  - c) Additional allowance for any paraplegic or quadriplegic
  - d) In most cases this will equal the number of allowances on MI-1040 for the preceding year.
- 5) An exemption due to poverty shall not be granted unless the total household income of all members of the household is less than one hundred percent (100%) of the Federal Poverty Standards for a household of equivalent size. A partial exemption shall not be granted unless the total household income of all members of the household is less than two hundred percent (200%) of the Federal Poverty Guidelines.
- 6) In determining the granting of any poverty exemption, all assets of the applicant household (excluding the applicant's primary residence), and any income resulting from those assets, shall be considered. Assets will include, but are not limited to, homes or property other than the homestead property, cars, boats, trailer/RV's, any motorized recreational equipment, stocks and bonds, etc.) An asset level test shall also be used as a guideline to determine if a whole, partial or no exemption is to be granted. The total assets of all adult members of the household shall be considered. Excluding the property for which this exemption is requested, maximum asset level guidelines are as follows:

- a) Single person \$30,000
- b) Each additional adult in the household \$12,000
- c) Married couple \$40,000
- d) Each additional adult in the household \$12,000

- 7) Anyone seeking a poverty exemption must demonstrate they have filed a claim for the Michigan Homestead Property Tax Refund.
- 8) If an applicant has special needs that require assistance in presenting their circumstances to the Board of Review, he/she should contact the Township Office at least one week before the Board of Review.
- 9) In granting a property tax exemption for poverty reasons, the Board of Review shall have the power to grant an exemption for the entire tax assessment or a portion of the assessment.

Ayes: Krysinski, Spencer, Bristow, Rhein-O'Neill, Barber  
Nays: 0  
Abstain: 0  
Absent: 0

**RESOLUTION DECLARED ADOPTED**

The undersigned Clerk of the Township of Oregon hereby certifies that this Resolution was duly adopted by the Oregon Township Board at a meeting held on **the 13th day of December, 2022.**

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H. Paul Spencer, Oregon Township Clerk

**Motion #114-22**