

Higgins Township
Board Resolution to Adopt Poverty Exemption Income Guidelines
and Asset Test

WHEREAS, the principal residence 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 the General Property Tax Act 390 of 1994 (MCL 211.7u); and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 390 of 1994 (MCL 211.7u), to adopt guidelines for poverty exemptions;
NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to PA 390 of 1994, that Higgins Township, Roscommon 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 principal residence the property for which an exemption is requested.
- 2) File a claim with the Supervisor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year of a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim reporting that the combined assets of all persons living in the home do not exceed the current guidelines. Exempt assets include the principal residence and one (1) motor vehicle. Assets include but are not limited to real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. Maximum assets shall not exceed \$10,000.
- 4) Produce a valid drivers' license or other form of identification if requested.
- 5) Produce, if requested a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services.

7) The application for an exemption shall be filed after January 1, but prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Higgins Township Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

BE IT ALSO RESOLVED that the 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 Clerk Borgula and seconded by Treasurer Sullivan.

Upon roll call vote, the following vote

Aye: Supervisor Doggett, Clerk Borgula, Treasurer Sullivan, Trustee Jennette, Trustee Hartman

Nay: None

Absent: None

5 Ayes, 0 Nay, 0 Absent

The Supervisor declared the resolution adopted.

I, Maggie Borgula, the duly elected and acting Clerk of Higgins Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on January 6, 2025 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.

A handwritten signature in cursive script that reads "Maggie Borgula".

Maggie Borgula, Clerk