

# TOWNSHIP OF LESLIE

## RESOLUTION NO 22-23-02 POVERTY GUIDELINES

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

**WHEREAS**, the homestead of persons who, in the judgement of the 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 Public Act 390, 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390, 1994 Leslie Township, Ingham County adopts the following guidelines for the 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 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 homestead the property for which exemption is requested.
- 2) File a claim with the board of review, accompanied by federal and state income tax returns for all persons residing in the homestead filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers license or other form of identification if requested.
- 4) Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the federal poverty income standards adopted in the prior tax year as defined and determined annually by the United States office of health and human services.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 7) Meet the Township guidelines for asset level for all persons residing in the homestead. The guideline for assets is no more than twenty-five percent (25%) of the current Federal Poverty Guidelines established each year by the office of health and human services. Some assets would be exempt; they would include the residence and one vehicle. In special circumstances, such as two residents working in separate locations, two vehicles could be

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exempt at the discretion of the Township Supervisor and the Property Tax Board of Review; and

**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 are communicated in writing to the claimant.

Ayes 5  
Nays 0  
Absent 0

We, Dallas Henney, Supervisor Leslie Township and Sheryl Feazel, Clerk, do hereby certify that this is a true copy passed by the Leslie Township Board of Trustees at its regular meeting held January 11, 2023 and that said resolution was ordered to take immediate effect.

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Dallas Henney, Supervisor

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Sheryl Feazel, Clerk