

STATE OF MICHIGAN
COUNTY OF WASHTENAW
AUGUSTA CHARTER TOWNSHIP
**2021 Township Board Resolution Adopting Approval of Poverty Exemption
Extensions under PA 253 of 2020**

RESOLUTION 21-06

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the assessor 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; and

WHEREAS, a township board has the option under MCL 211.7u(6) to permit by resolution a principal residence granted poverty exemption from the collection of taxes in tax year 2019 or 2020, or both, to remain exempt in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, and may permit a principal residence granted poverty exemption for the first time from the collection of taxes in tax year 2021, 2022, or 2023 to remain exempt for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, if the person who establishes initial eligibility receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits; and

WHEREAS, a township board also has the option under MCL 211.7u(8) to continue poverty exemptions granted for 2019 or 2020, or both, through 2021, if the assessor determines that a principal residence of a person by reason of poverty is still eligible for this exemption if, on or before February 15, 2021, the township board adopts a resolution that continues the exemption through tax year 2021 for all principal residences within the local assessing unit that were exempt in tax year 2019 or 2020, or both; and

WHEREAS, a township board may require the owner of a principal residence exempt from the collection of taxes to affirm ownership, poverty, and occupancy status in writing by filing Treasury Form 5739—Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty with the township.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u(6), that the Charter Township of Augusta, Washtenaw County, permits a principal residence granted poverty exemption from the collection of taxes in tax year 2019 or 2020, or both, to remain exempt in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, and permit a principal residence granted a poverty exemption for the first time from the collection of taxes in tax year 2021, 2022, or 2023 to remain exempt for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, if the person who establishes initial eligibility receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.

ALSO, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u(8), that the Charter Township of Augusta, Washtenaw County, continues the poverty exemption through tax year 2021 for all principal residences within the township that were exempt in tax year 2019 or 2020, or both. The township board requires owners of a principal residence exempt from the collection of taxes pursuant to this provision to affirm ownership, poverty, and occupancy status in writing by filing Treasury Form 5739—Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty with the township.

RESOLUTION DECLEARED ADOPTED.



Brian Shelby, Augusta Charter Township, Supervisor

CERTIFICATE

I, Kimberly Gonczy, the elected and acting Clerk of Augusta Charter Township, hereby certify that the foregoing resolution was adopted by the Township Board, as presented at a meeting on February 9, 2021, at which meeting a quorum was present, by a roll call vote of said members as herein set forth; that said resolution was ordered to take immediate effect.



Kimberly Gonczy, Augusta Charter Township, Clerk