STATE OF MICHIGAN COUNTY OF WASHTENAW AUGUSTA CHARTER TOWNSHIP RESOLUTION ADOPTING POVERTY/HARDSHIP GUIDELINES FOR CALENDAR YEAR 2023 BOARD OF REVIEW

RESOLUTION 23-03

At a regular meeting of the Augusta Charter Township Board of Trustees, Washtenaw County, Michigan, held at Lincoln Senior Center, 8970 Whittaker Road, Ypsilanti, MI, on the 24th day of January 2023 at 7:00 p.m.

WHEREAS, pursuant to Public Act 390, 1994 Michigan Compiled Laws Sec. 211.7u: The real and personal property of persons, in the judgement of the Supervisor and Board of Review by reason of poverty/hardship, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation and

WHEREAS, the Board of Trustees adopts the following guidelines for the Supervisor and Board of Review to implement.

NOW, THEREFORE BE IT RESOLVED, that the Board of Review shall follow Public Act 390, 1994 Michigan Compiled Laws Sec. 211, 7u: using the attached guidelines for granting or denying an exemption.

Motion to approve Resolution was offered by Gonczy and seconded by Adams. Roll Call: Aye; Adams, Burek, Fuqua-Frey, Gonczy, Hall, Ortiz. Nay; None Absent; Shelby Motion Passed.

RESOLUTION DECLEARED ADOPTED.

Brian Shelby, Augusta Charter Township, Supervisor
AllAN CASSECC, AUGUS HA CHARTER TOWPSHIP
Deputy SuperDISOR

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 January 24th, 2023, 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

AUGUSTA CHARTER TOWNSHIP BOARD OF REVIEW GUIDELINES FOR HARDSHIP EXEMPTIONS FOR 2023

A Hardship Exemption is defined by the Michigan Compiled Laws Sec. 211.7u: The real and personal property of persons, in the judgment of the supervisor and board of review by reasons of hardship, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.

- 1. In granting a hardship exemption, the Board of Review realizes this represents a shift of that portion of the tax burden to the other taxpayers of the community.
- 2. A hardship exemption is granted for one year only. The applicant may apply each year to be considered for an exemption.
- 3. The exemption shall apply only to the applicant's homestead and not excess land.
- 4. Any relief granted is a reduction over and above the \$1,200 maximum Homestead Property Tax Credit granted by the State of Michigan through income tax filing.
- 5. A copy of the applicant's (and spouses', if filed separately) most recent FEDERAL INCOME TAX RETURN (if you are required to file federal income tax) and MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM must be submitted along with a completed Hardship Application Form.
- 6. Applicants are not eligible for consideration if they do not meet the following income guidelines as approved by the Augusta Charter Township Board of Trustees:

MAXIMUM INCOME

\$22,000 - 1 member households

\$26,800 – 2 member households

\$31,600 – 3 member households

\$36,400 - 4 member households

\$41,200 - 5 member households

\$46,000 - 6 member households

\$50,800 – 7 member households

\$55,600 - 8 member households

\$4,800 Each additional member of household

Members of household must qualify as a dependent from whom the applicant is entitled to a dependency exemption by IRS rules.

- 7. Applicants may be ineligible if their level of assets exceeds \$50,000 per household member.
- 8. Meeting the guidelines does not automatically qualify an applicant for an exemption. The Board of Review will take into account the expenses and extenuating financial circumstances which are temporarily beyond the control of the applicant.

INSTRUCTIONS FOR HARDSHIP REDUCTION AUGUSTA CHARTER TOWNSHIP

The following information must be provided to be eligible for a hardship reduction:

- 1. <u>COMPLETE ALL SECTIONS</u> OF THIS APPLICATION IN FULL; BE SURE TO SIGN THE APPLICATION.
- 2. Submit a completed and signed copy of the most recent of the following:

Michigan Homestead Property Tax Credit Claim (MI 1040 CR)

Federal Income Tax Return (1040) if you are required to file federal income tax.

Federal Income Tax Return (1040) for all other occupants of your home.

- 3. If an occupant of your home is not employed but has income from another source, you must show the income in "Annual Income" on page 1 of your application. It must also be on page 3 under the "Household Income" section.
- 4. If you completed the section on page one of the application indicating you have major or unusual out-of-pocket expenses, you must provide copies of documents verifying these expenses. This does not include documentation of everyday living expenses.
- 5. The application must be legible. If you need or want to provide additional information, please attach a separate sheet.
- 6. Please do not submit originals of supporting documentation; we cannot return them.
- 7. If the application is incomplete or you do not include copies of the required financial documents, i.e.: Federal Income Tax Forms; you will be ineligible for a hardship reduction.