

STATE OF MICHIGAN
COUNTY OF WASHTENAW
AUGUSTA CHARTER TOWNSHIP
RESOLUTION ADOPTING POVERTY
GUIDELINES FOR CALENDAR YEAR 2024
BOARD OF REVIEW

RESOLUTION 24-02

At a regular meeting of the Board of Trustees of Augusta Charter Township, Washtenaw County, Michigan, held at Lincoln Senior Center, 8970 Whittaker Road, Ypsilanti, MI 48197, on January 23, 2024, at 6:30 pm.

PRESENT: Members; Adams, Fuqua-Frey, Gonczy, Hall, Ortiz, Shelby.

ABSENT: Member; Burek.

The following Resolution was offered by Member Gonczy and supported by Member Adams.

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Charter Township of Augusta; and

WHEREAS, the principal residence of a person, who in the judgment of the Board of Review determines that by reason of poverty is unable to contribute to the public charges, is eligible for exemption (in whole or in part) from taxation under General Property Tax Act 390 of 1994 (MCL211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Charter Township of Augusta in Washtenaw County (Michigan) adopts the following guidelines for the Board of Review to follow. 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 for which the exemption is being requested (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 the exemption is requested.
- 2) File a claim with the Charter Township of Augusta (Washtenaw County, Michigan), accompanied by the Federal and State income tax returns for all persons residing in the principal residence or a signed State Tax Commission Form 4988 (Poverty Exemption Affidavit).
- 3) File a claim reporting that combined assets of all persons residing therein do not exceed the asset test level (\$25,000 + \$5,000 for each additional household member after the first). Assets include (but are not limited to): personal property, motor

vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance and retirement funds.

4) Produce (if requested) a valid driver's license or other form of identification that is deemed satisfactory by the Board of Review.

5) Produce (if requested) a deed, land contract or other evidence of ownership of the property for which the 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), or alternative guidelines adopted by the governing body (providing that the alternative guidelines do not provide eligibility requirements less than the Federal guidelines).

7) Application for exemption shall be filed between January 1st and the day prior to the December Board of Review. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

Each year, the Charter Township of Augusta will adopt income guidelines required to qualify for the exemption. The annual allowable income includes income for all persons residing in the principal residence for which the exemption is requested. Further, for families/households with more than 8 persons, an additional set amount is added for each additional person.

NOW, THEREFORE, BE IT RESOLVED that the Charter Township of Augusta in Washtenaw County (Michigan) adopts these guidelines for the Board of Review to follow when granting or denying an exemption.

BE IT FURTHER RESOLVED: That the Board of Trustees rescinds all previous Poverty Exemption Resolutions.

VOTE:

AYES Adams, Fuqua-Frey, Gonczy, Hall, Ortiz, Shelby.

NAYS None

ABSENT Burek


The foregoing Resolution declared adopted.

Brian Shelby
Brian Shelby
Augusta Charter Township Supervisor

1/29/24
Date

CERTIFICATE

I, Kimberly Gonczy, the elected and acting Clerk of Augusta Charter Township, hereby certify that the foregoing resolution was adopted by the Augusta Charter Township Board, as presented at the meeting of said Board held on January 23, 2024, at which meeting a quorum was present, by a roll call vote of said members as herein before set forth; that said resolution was ordered to take immediate effect.



Kimberly Gonczy
Charter Township of Augusta Clerk

1-29-2024

Date

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003; Fax: 517-373-1633; E-mail: taxtrib@michigan.gov

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 assessor, 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, or file a signed State Tax Commission Form 4988 (Poverty Exemption Affidavit).
- 3) Produce a valid driver's license or other form of identification if requested.
- 4) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 5) Meet the income guidelines adopted annually by the Augusta Charter Township Board of Trustees, providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 6) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the income guidelines which are updated annually by the Charter Township of Augusta Board of Trustees. The annual allowable income includes income for all persons residing in the principal residence.

<u>2024 Federal Guidelines</u>		<u>2024 Township of Augusta</u>
<u>Guidelines</u>		
<u>Size of Family/ Household</u>	<u>Maximum Income</u>	<u>Maximum of Income</u>
1	\$14,580	\$23,328
2	\$19,720	\$31,552
3	\$24,860	\$39,776
4	\$30,000	\$48,000
5	\$35,140	\$56,224
6	\$40,280	\$64,448
7	\$45,420	\$72,672
8	\$50,560	\$80,896

For each additional
Person over 8 add: \$ 6,000.00

In addition to income limits, applicants cannot have more than \$25,000 in assets, with an additional \$5,000 per household member after the first, to be eligible for consideration for the hardship exemption. Please list assets on application.