

LIMA TOWNSHIP TAXATION EXEMPTION GUIDELINES 2021

RESOLUTION #2021-001

WHERE AS the adoption of guidelines for poverty exemptions is within the purview of the Township Board,

WHERE AS the homestead 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 Public Act 390, 1994 (MCL 211.7u) and as amended by PA 620 of 2002; and

WHERE AS pursuant to PA 390, 1994 and PA 620, 2002, Lima Township, Washtenaw 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 of the following on an annual basis:

1. Be an owner of and occupy as a homestead 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 homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. Produce a valid driver's 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 required, if requested.
5. Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
6. Have assets totaling no more than \$150,000, not including the primary residence.
7. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
8. Any additional eligibility requirements as determined by the Township Board.

NOW THEREFORE BE IT RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption for the 2021 tax year, 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 reasons are communicated in writing to the claimant.

The foregoing resolution was offered by Board Member Mckenzie and supported by Clerk Bater.

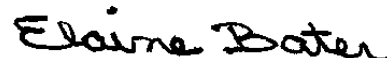
Upon roll call vote, the following voted "Aye": Bater, DuLuick, Havens, Mckenzie, DaLuick

The following voted "Nay": None

Resolution declared : Adopted

CERTIFICATE

I, Elaine Bater, the duly elected and acting Clerk of Lima 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 11, 2021 at which meeting a quorum was present by a roll call vote of said members and hereinbefore set forth; that said resolution was ordered to take immediate effect.



Elaine Bater, Lima Township Clerk

**EXHIBIT A TO TOWNSHIP BOARD RESOLUTION ON POVERTY EXEMPTIONS FOR
2021 ASSESSMENTS**

FEDERAL POVERTY INCOME STANDARDS FOR 2020 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2020 for use in setting poverty exemption guidelines for 2021 assessments.

<u>Size of Family Unit</u>	<u>Poverty Threshold (\$)</u>
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
Add for each additional person:	\$4,480