

**COOPER CHARTER TOWNSHIP
KALAMAZOO COUNTY, MICHIGAN**

RESOLUTION NO. 20-165

POVERTY EXEMPTION RESOLUTION WITH WORKSHEET

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

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Township of Cooper, Kalamazoo 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, 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 supervisor/assessor or Board of Review, 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.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an 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 the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the 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 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

COOPER CHARTER TOWNSHIP
POVERTY EXEMPTION WORKSHEET

To be completed by Assessor/Board of Review Only

Petition Number _____

Parcel Number 39-02- _____ - _____ - _____

Property Address _____

1. Documentation Complete: Yes No
 2. Total Annual Income \$ _____
 3. # in household: _____ Current year Federal Poverty Total Max Income: _____
 4. Total Asset Value: \$ _____
Annual income _____ X (5) = _____ (asset value shall not exceed 5 x's the annual household income)
 5. Current year (tentative) property tax value: _____
 6. Current year (estimated) property taxes: _____
 7. Current year rate of inflation increase _____
Taxable value _____ x rate of inflation _____ = maximum taxable liability _____ (for consideration for partial exemptions)
 8. Current year (estimated) *partial exemption* property taxes: _____
 9. Michigan Property Tax credit (1040CR): \$ _____
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BOARD OF REVIEW USE ONLY

Recommendation by Board of Review (see BOR minutes for voting)

Date: _____

Denied

Partial Exemption; reduce taxable value to \$ _____

Full Exemption

Comments: _____

2020 POVERTY INCOME GUIDELINES

Test 1: Poverty Income Guidelines	
"Table 1" How Much Income a Person Can Receive Per Year and Be Eligible For the Poverty Exemption	
2020 Federal Poverty Income Guidelines	
Size of Family/Household	Maximum Total Income
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
Additional Person	\$4,480

NOW, THEREFORE, BE IT HEREBY RESOLVED that the supervisor/assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the supervisor/assessor and 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 offered by: Janssen second offered by: Vlietstra

Upon roll call the vote was as follows:

"Yes": Vlietstra, Janssen, Sorensen, DeHaan, Schiedel, Frederick, Bricker

"No": none

"Absent": none

Resolution declared adopted.

COOPER CHARTER TOWNSHIP



DeAnna Janssen, Township Clerk
1590 West D Avenue
Kalamazoo, MI 49009
(269)382-0223

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Charter Township of Cooper Board held at the Cooper Township Office on Monday, February 10, 2020 and said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.



DeAnna Janssen, Clerk