

**BRIDGEWATER TOWNSHIP BOARD OF REVIEW
GUIDELINES FOR POVERTY/HARDSHIP EXEMPTIONS
RESOLUTION NUMBER 01-05-2017**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Township Board: and

WHEREAS, the homestead of persons who, in the judgment of the Township Supervisor and the 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 290, 1994 (MCL 211.7u); and

WHEREAS, Pursuant to PA 390, 1994 Bridgewater Township, Washtenaw County adopt the following guidelines for the Township 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 principal residence the property for which an exemption is requested.
2. The applicant can appeal personally by appointment, in writing, or through an agent authorized in writing by the property owner.
3. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
4. In advance of the hearing, the applicant shall complete a Board of Review petition and hardship exemption application form accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns (Michigan 1040 CR), filed in the immediately preceding year or in the current year. In the event, federal and/or state tax returns are not filed, the applicant shall submit 1099 forms and any W-2 forms for the preceding.
5. An explanation will be required for all household members over 18 years of age who are not cited as contributing to the household income.
6. Produce a valid driver's license or other form of identification if requested.
7. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
8. A hardship situation does not exist when property taxes do not exceed 5% of the household adjusted income.

9. The federal poverty guidelines as of 12-31-2016:

Size of Family Unit Poverty Guidelines

1.....	\$ 11,880
2.....	\$ 16,020
3.....	\$ 20,160
4.....	\$ 24,300
5.....	\$ 28,440
6.....	\$ 32,580
7.....	\$ 36,730
8.....	\$ 40,890
each addl person add:	\$ 4,160

10. For any deviation from the above guidelines the applicant must provide additional written documentation requested by the Township Supervisor or Board of Review.

NOW THEREFORE, WE RESOLVE that the Board of Review must follow the above-stated policy and federal guidelines when it decides to grant or deny an exemption unless the Board of Review finds substantial and compelling reasons to deviate from the policy and federal guidelines, and these reasons are communicated in writing to the applicant.

The above resolution offered by Trustee _____ and supported by Trustee _____.

Upon roll-call vote, the following members voted:

YEA:
NAY:

ABSTAIN:
ABSENT:

The Supervisor declared the motion passed and the resolution duly adopted.

Certification:

I, Tom Wharam, the undersigned Clerk of the Township of Bridgewater, hereby certify that the foregoing resolution is a true and complete copy of a resolution adopted at a regular meeting of the Board of Trustees of the Township of Bridgewater, held on January 5, 2017 the original of which is on file in my office, and that notice of such meeting was given, and the meeting was conducted, pursuant to and in compliance with Act No. 267, Michigan Public acts of 1976, as amended.

Tom Wharam
Bridgewater Township Clerk