

**BRIDGEWATER TOWNSHIP BOARD OF TRUSTEES
BOARD OF REVIEW GUIDELINES
FOR POVERTY/HARDSHIP EXEMPTIONS
RESOLUTION NUMBER 2023-01**

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead of persons who, in the judgment of the 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 the General Property Tax Act; and

WHEREAS, a township board is required by MCL 211.7u to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Bridgewater 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.

To be eligible for exemption under this section, a person must do all of the following on an annual basis:

1. Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
2. File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, 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. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
3. Produce a valid driver's license or other form of identification if requested by the supervisor or board of review.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor and board of review.
5. Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.

The federal poverty guidelines as of 12-31-2022:

Size of Family Unit	Poverty Guidelines
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

- Meet additional eligibility requirements as determined by the township board, including: in addition to being at or below the federal poverty guideline for income, an applicant may own up to \$250,000 in real and personal property.

BE IT ALSO RESOLVED that the board of review shall follow the above-stated policy and federal guidelines in granting or denying an exemption.

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

Upon roll-call vote, the following members voted:

AYE:
NAY:

ABSTAIN:
ABSENT:

The Supervisor declared the motion passed and Resolution 2023-01 duly adopted.

Certification:

I, Michelle McQueer, 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, 2023 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.

Michelle McQueer
Bridgewater Township Clerk