

RESOLUTION
No. 2-13-23-02
of the
CHARTER TOWNSHIP OF VIENNA

A RESOLUTION TO ESTABLISH THE PROPERTY TAX POVERTY EXEMPTION

At a regular meeting of the Township Board of the Charter Township of Vienna, Genesee County, Michigan, held on the 13th day of February, 2023, at 5:30 PM Local Time.

Present: Thomas, Russo, Patterson, Rizk, Bryan, Thompson
Absent: Belill

After discussion, the following resolution was offered by Thompson and seconded by Russo;

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

WHEREAS, the principal residence of persons, who the 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 Vienna, Genesee 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 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) File a claim with the 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 or by filing the attached affidavit (Form 4988) for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding year.
- 3) File a claim reporting that the combined assets of all persons do not exceed \$35,000.00. 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 property for which an exemption is requested.
- 6) Meet prior year's federal poverty income guidelines determined annually by the United States Department of Health and Human Services as defined below.

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

- 7) The application for an exemption (Form 5737) shall be filed after January 1, but one day prior to the last day of 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.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption. Exemptions may be granted as full exemption equal to a 100% reduction in taxable value or a partial exemption equal to a 25% or 50% reduction in taxable value.

ADOPTED:

Yeas: Thomas, Russo, Patterson, Rizk, Bryan, Thompson

Nays: None

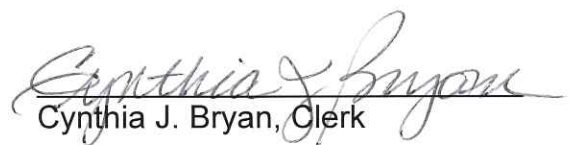
CERTIFICATION:

STATE OF MICHIGAN)
) SS:
COUNTY OF GENESEE)


Cynthia J. Bryan, Clerk

I, the undersigned, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Vienna, Genesee County, Michigan, at a regular meeting duly called and held on the 13th day of February, 2023, the original of which is on file in my office.


Joseph A. Rizk, Supervisor


Cynthia J. Bryan, Clerk