

**BERLIN CHARTER TOWNSHIP  
RESOLUTION ESTABLISHING  
AMENDED 2021 POVERTY EXEMPTION POLICY AND GUIDELINES  
Adopted December 13, 2021**

WHEREAS, the homesteads 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, are eligible for exemption in whole or part from taxation pursuant to Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, PA 390 of 1994, Section 7u provides that the governing body of the local assessing unit shall determine and make available to the public, the policy and guidelines that the local assessing unit uses for the granting of exemptions which shall include specific income and asset levels of the claimant and total household income and assets;

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

WHEREAS, Berlin Charter Township desires to adopt certain guidelines for the Township Supervisor and the Board of Review to implement in compliance with PA 390 of 1994 and State Tax Commission Bulletin 17 of 2020; and

WHEREAS, pursuant to state law, such guidelines are to include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household.

NOW THEREFORE, BE IT RESOLVED that the Berlin Charter Township Board does hereby adopt a 2021 Poverty Exemption Policy and Guidelines as follows:

To be eligible for an exemption, a person shall do all the following on an annual basis:

1. Be an owner of and occupy as a homestead, the property for which an exemption is requested as required by MCL 211.7u(2)(a).
2. File a claim with the Supervisor and 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 or a signed State Tax Commission Form 4988 Affidavit.

3. Produce a valid driver's license or other form of identification if requested as required by MCL 211.7u(2)(c).

4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested as required by MCL 211.7u(2)(d).

5. Meet the federal and Township poverty income standards as defined and determined annually by the United States Department of Health and Human Services as set forth below for 2021 as required by MCL 211.7u(2)(e):

Household Size	Federal Poverty Guidelines	Township Poverty Standards
	ANNUAL	ANNUAL
1	\$12,760	\$12,760
2	\$17,240	\$17,240
3	\$21,720	\$21,720
4	\$26,200	\$26,200
5	\$30,680	\$30,680
6	\$35,160	\$35,160
7	\$39,640	\$39,640
8	\$44,120	\$44,120
For each add'l family member add	\$4,480	\$4,480

6. File an application after January 1st, but before the day prior to the last scheduled day of the Township December Board of Review as required by MCL 211.7u(3). A copy of the Township application is attached hereto.

7. Meet an asset level test established by the Township as to the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes as required by MCL 211.7u(4) as follows:

A poverty exemption shall not be granted if any of the following conditions are applicable to the household:

- A. There is more than one automobile per household resident 16 years of age or older.

- B. The applicant's equity in the homestead exceeds \$90,000.00 based on a calculation utilizing true cash value of the current year's annual assessment less any current mortgage or equity loans.
- C. The applicant or any other resident of the household has assets in savings or checking accounts, certificates of deposit, stocks, bonds, cash, real property or other assets that exceed \$5,000.00, life insurance, retirement funds, etc.

8. The Board of Review may grant relief within the following guidelines:

If a person meets all eligibility requirements in statute, the Board of Review must grant a full exemption equal to a 100% reduction in taxable value OR a partial exemption equal to a 25% or 50% reduction in taxable value OR any other percentage reduction in taxable value approved by the STC.

- A. For applicants at or below the 2021 Federal Poverty Guidelines, 100% relieve shall be granted.
- B. For applicants between 100% and 125% of the 2021 Federal Poverty Guidelines, 50% relief shall be granted.
- C. For applicants between 125% and 150% of the 2021 Federal Poverty Guidelines, 25% relief shall be granted.
- D. For applicants above 150% of the 2021 Federal Poverty Guidelines, 0% relief shall be granted.

BE IT FURTHER RESOLVED that the Berlin Charter Township Assessing Department shall make copies of the 2021 Poverty Exemption Policy and Guidelines available to the public.

The foregoing resolution offered by Board Member Sorovetz

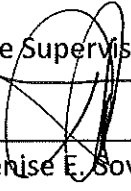
Second offered by Board Member D. Masserant

Upon roll call vote the following voted "aye": D. Reaume, Sovey-Meyer, D. Masserant, Sorovetz, Geiermann, R. Masserant.

"nay": NONE

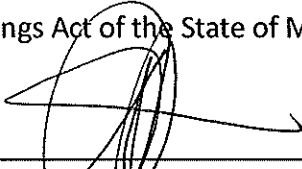
Absent/Excused Long

The Supervisor declared the resolution adopted.

  
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Denise E. Sovey-Meyer  
Clerk, Berlin Charter Township

**CERTIFICATE**

The undersigned Clerk of Berlin Charter Township hereby certifies that the foregoing constitutes a true and complete copy of an excerpt of the minutes of a regular meeting of the Township Board held on December 13, 2021, at which meeting the above Resolution Establishing Amended 2021 Poverty Exemption Policy and Guidelines was adopted; all members of the Township Board present voted as indicated in said minutes; and that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

  
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Denise E. Sovey-Meyer  
Clerk, Berlin Charter Township

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