



**CHARTER TOWNSHIP OF TEXAS
KALAMAZOO COUNTY, MICHIGAN
Resolution # 21-05**

**Resolution Allowing Extension on Poverty Exemption
February 8, 2021**

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the homestead 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 is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, a township board has the option under MCL 211.7u(6) to permit by resolution a principal residence granted poverty exemption from the collection of taxes in tax year 2019 or 2020, or both, to remain exempt in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, and may permit a principal residence granted poverty exemption for the first time from the collection of taxes in tax year 2021, 2022, or 2023 to remain exempt for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, if the person who establishes initial eligibility receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits; and

WHEREAS, a township board also has the option under MCL 211.7u(8) to continue poverty exemptions granted for 2019 or 2020, or both, through 2021, if the assessor determines that a principal residence of a person by reason of poverty is still eligible for this exemption if, on or before February 15, 2021, the township board adopts a resolution that continues the exemption through tax year 2021 for all principal residences within the local assessing unit that were exempt in tax year 2019 or 2020, or both; and

WHEREAS, a township board may require the owner of a principal residence exempt from the collection of taxes to affirm ownership, poverty, and occupancy status in writing by filing Treasury Form 5739—Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty with the township.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u(6), that Texas Township, Kalamazoo County, permits a principal residence granted poverty exemption from the collection of taxes in tax year 2019 or 2020, or both, to remain exempt in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, and permit a principal residence granted a poverty exemption for the first time from the collection of taxes in tax year 2021, 2022, or 2023 to remain exempt for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption, if the person who establishes initial eligibility receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.



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ALSO, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u(8), that Texas Township, Kalamazoo County, continues the poverty exemption through tax year 2021 for all principal residences within the township that were exempt in tax year 2019 or 2020, or both. The township board requires owners of a principal residence exempt from the collection of taxes pursuant to this provision to affirm ownership, poverty, and occupancy status in writing by filing Treasury Form 5739—Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty with the township.

The foregoing Resolution was offered by Board Member Boven and supported by Supervisor Loeks.


Upon Roll call vote, the following voted "Aye": Beutel, Boven, Hammon, Kerr, Loeks, Mazer, and Roberts

The following voted "Nay": None

The following abstained: None

Absent: None

The Supervisor Declared the Resolution adopted.


Emily Beutel, Clerk
Charter Township of Texas

CLERKS CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Charter Township of Texas Board, held on February 8, 2021, at which meeting a quorum of members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.


Emily Beutel, Clerk
Charter Township of Texas