

TOWNSHIP OF BIRCH RUN
SAGINAW COUNTY, MICHIGAN

Resolution For Hardship Property Tax Reduction Rules and Regulations
NO. 2021-07

At a Regular Meeting of the Birch Run Township Board, Township of Birch Run, Saginaw County, Michigan, held at the Township Meeting Room on the 9th day of February, 2021, at 7 o'clock Eastern Standard Time.

PRESENT: C. Trinklein, Parlberg, Sheridan, Kiessler, D. Trinklein Jr., Watts
ABSENT: Letterman

The following resolution was made by C. Trinklein and seconded by D. Trinklein Jr:

The Birch Run Township Board of Review will accept and evaluate applications for a homestead hardship property tax reduction or exemption based on the taxpayer's inability to pay property taxes or the taxpayer's poverty according to MCLA 211.7u. The hardship reduction is only available to residents of Birch Run Township who are the owner of and occupy as a principle residence the property for which an exemption is requested. The taxpayer must complete an application for a (1) year hardship reduction or exemption and submit it to the Birch Run Township Board of Review after January 1, but before the day proceeding the last day of the December 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. Applications are available at the Birch Run Township Center (assessor's office). The application must be signed. Additionally, attached to the application must be a copy of the current federal and state income tax returns. However, the Board of Review recognizes that recipients of public assistance whose sole source of income is from the State of Michigan may not complete a Federal and/or State income tax form because the recipient will not be eligible for any income tax refund or homestead tax credit.

Hardship Reductions

The Board of Review will objectively evaluate hardship reduction applications utilizing all available information, including statements, under oath, by applicant upon appearance before the Board of Review. A taxpayer must apply for hardship reductions on an annual basis.

Homestead Hardship reductions will be based on the following definitions:

1. "Household Income" total income as set forth in the Michigan Homestead Property Tax Credit claim form designated as line 31 and entitled "household income".
2. "Assessment Value", monetary value or worth of an individual's property as assigned by Municipal, County or State government and utilized to determine the amount of annual property taxes.
3. "Homestead", primary domicile of Applicant in Birch Run Township occupied by Applicant at least six months of the year. Applicant can have only one homestead at a time.
4. "Homestead Property Tax Credit", a program authorized by State Statute and managed by the Department of Treasury to provide a credit for homestead property taxes for eligible individuals based upon age, disability, income and source of income.

Applicants must produce a driver's license or other acceptable identification if asked by the Board of Review. Applicants must also produce a deed, land contract or other proof of property ownership if requested.

Maximum household income, (Poverty level income as published by Department of Commerce, Census Bureau, Poverty Department, Telephone No 1-301-763-8578). Poverty level income schedule will be updated annually.

Household incomes greater than indicated by family size may not qualify for hardship reduction. The Birch Run Township Board of Review has authority to grant hardship reductions outside of the chart below as they deem appropriate.

Family Size	2021 Poverty Level Income
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120

For families/households with more than 8 persons, add \$4,480 for each additional person.

Applicants cannot have more than \$25,000 in assets to be eligible for consideration and no more cash than an amount equal to one month's gross household income. Assets do not include the homestead or two automobiles. Assets do include: stocks, bonds, mutual funds, insurance policies, coin collections, boats, ORVs, motorcycles, recreational vehicles, second homes or salable property, additional automobiles, retirement accounts, bank accounts, cash/money, jewelry, etc.

The Board of Review will evaluate each exemption based upon the guidelines as defined in this procedure, as set forth by the State Tax Commission, and as established by law. 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.

The Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

Decision of Board of Review

If the Birch Run Township Board of Review denies a homestead hardship reduction or exemption, the Board of Review must provide a written decision specifying the reasons for the denial. The Board must advise the property owner that they may appeal the decision to the Michigan Tax Tribunal, in writing on or before July 31 of each year or in the case of July or December Board of Review 35 days after Board action.

Approval of Rules and Regulations

The foregoing resolution was duly adopted at a regular meeting of the Birch Run Township Board held on the 9th day of February, 2021.

YEAS: Sheridan, D. Trinklein Jr, C. Trinklein, Watts, Kiessling, Parlberg

NAYS: None

ABSTENTIONS: None

RESOLUTION DECLARED ADOPTED.

