

**SPRINGFIELD TOWNSHIP  
RESOLUTION # 2-14-23**

**HARDSHIP/POVERTY EXEMPTION GUIDELINES**

**WHEREAS**, the adoption of guidelines for poverty tax exemptions is within the purview of the township board; and

**WHEREAS**, the homestead of person(s), whom in the judgment of Board of Review, by reason of poverty, are unable to contribute to the public charges, 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, as amended, Springfield Township, Kalkaska County, Michigan, presents the following guidelines for the Board of Review to implement.

To be eligible, an applicant shall do all the following on an annual basis:

1. Be an owner of, and occupy as a homestead, the residence for which an exemption is requested;
2. File a hardship tax exemption application with the supervisor, the assessor or Board of Review. The application may be filed between January 1 and the day prior to the last meeting day of the Board of Review, but before the day prior to the last meeting day of the Board of Review, but must be accompanied by:
  - a) all proof of income as defined by the US Census Bureau,
  - b) Federal and State tax returns for all persons residing in the principle Residence (or Affidavit of Exemption from filing taxes),
  - c) Statement of Income (SSI)
3. Produce a valid driver's license or other form of identification if requested;
4. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested;
5. Meet the definition of poverty as determined annually by the United States Department of Health and Human Services (included herein);
6. Submit a list of all assets and their value owned by occupants of the residence. The total not to exceed a maximum amount of \$10,000.00;

7. Appear before the Board of Review if requested, wherein the applicant testifies as to the accuracy of the information provided;
8. Meet any other tests that may be set by the local governing body;

The township board hereby adopts the federal poverty guidelines for the current year.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Board of Review shall follow the above-stated guidelines in granting an exemption under section MCL 211.7u, unless the Board of Review determines that there are substantial and compelling reasons for deviating from the guidelines and these reasons are communicated in writing to claimant.

The foregoing resolution offered by township board member Jessica Marvin and supported by board member Jodi L. Thayer, upon a roll call vote the following voted:

Aye: Charles Jones, Jessica Marvin, Jodi L. Thayer  
Nay: None.  
Absent: Thomas Gonyer, Jeremy Birgy

The township clerk declared the resolution adopted.

  
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Jodi L. Thayer, CLERK

2-14-23  
\_\_\_\_\_  
DATE