

**TOWNSHIP OF SOLON**  
**COUNTY OF KENT, MICHIGAN**

At a meeting of the Township Board of the Township of Solon, held at the Solon Township Hall, 15185 Algoma Ave., NE, Cedar Springs, Michigan, on the 4<sup>th</sup> day of March 2020, at 10:00 am

PRESENT: Members: Robert Ellick, Fred Gunnell, Mark Hoskins, Art Gerhardt,  
Mary Lou Poulsen

ABSENT: Members: none

the following preamble and resolution were offered by Member Poulsen and seconded by Member Ellick:

**RESOLUTION NO. 20-01**

**RESOLUTION TO ADOPT THE FEDERAL POVERTY INCOME STANDARDS  
FOR DETERMINING ELIGIBILITY FOR HOMESTEAD EXEMPTION FROM  
PROPERTY TAX, TO ADOPT A FORM TO ALLOW APPLICATION FOR THE  
HOMESTEAD EXEMPTION FROM PROPERTY TAX, AND TO ADOPT A  
POLICY AND GUIDELINES FOR DETERMINING ELIGIBILITY FOR THE  
HOMESTEAD EXEMPTION FROM PROPERTY TAX**

WHEREAS, Section 7u of the of the General Property Tax Act, MCL 211, provides that the homestead of persons who, in the judgment of the Township Supervisor and Board of Review, by reason of poverty, are unable to contribute toward public charges is eligible in whole or in part for exemption from taxation under the General Property Tax Act, MCL 211, et seq. (the "Act"); and

WHEREAS, the Township desires to adopt the federal poverty income standards to establish the maximum income standards a taxpayer can maintain and still be eligible for the homestead property tax exemption provided by Section 7u of the Act; and

WHEREAS, the Township desires to adopt a policy and guidelines for determining eligibility for the homestead exemption from property tax and determining the level of exemption provided to taxpayers who qualify for the homestead exemption from property tax; and

WHEREAS, the Township desires to adopt a standard form to allow persons to apply for the homestead property tax exemption and to allow the Township to determine applicants' eligibility for the homestead property tax exemption;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. ~~The Township hereby adopts the federal poverty income standards, as defined and determined annually by the United States Office of Management and Budget, to determine whether persons meet the maximum income requirements to be considered for an exemption from homestead property tax under Section 7u of the Act.~~

2. The Township hereby adopts the following policy and guidelines for determining eligibility for the homestead exemption from property tax and determining the level of exemption provided to taxpayers who qualify for the homestead exemption from property tax:


- a. To be eligible for a whole or partial exemption from the homestead property tax a person shall do all of the following on an annual basis: exemption is requested;
  - i. Be an owner of and occupy as a homestead the property for which an exemption is requested.
  - ii. File a claim with the Township Supervisor or Board of Review on the form attached hereto as Exhibit A, 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;
  - iii. Produce a valid driver's license or other form of identification, if required by the Supervisor or Board of Review;
  - iv. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested, if required by the Supervisor or Board of Review;
  - v. Provide evidence of other assets including investments, real property and retirement accounts, which include but are not limited to W-2 forms, interest income statements, dividend income statements, social security benefit statement, pension benefit statements, SSE benefit statements, worker's compensation benefit statement, public assistance benefit statement, general assistance benefit statements, ADC benefit statements, child support documentation, and alimony documentation;
  - vi. Meet the federal poverty income standards as defined and determined annually by the U.S. Office of Management and Budget.
- b. For purposes of determining eligibility for the homestead exemption from property tax, the term "homestead" shall mean homestead or qualified agricultural property as those terms are defined in Section 7dd of the Act.

- c. Notwithstanding that a taxpayer meets the qualifications listed in Section 2(a)(i)-(v) of this resolution, the Board of Review shall not approve an exemption the taxpayer has no other assets which could be sold or otherwise liquidated, and the proceeds thereof used to satisfy the payment of homestead property taxes. If the Board of Review determines that a taxpayer owns or has control of a sufficient value of assets which could be sold or otherwise liquidated to satisfy the payment of homestead property taxes, then the burden shall be on the taxpayer to prove, to the satisfaction of the Board of Review, that such assets are not capable of being sold or otherwise liquidated within a time period necessary to satisfy the payment of homestead property taxes.

AYES: Members: Gunnell, Gerhardt, Hoskins, Ellick, Poulsen

NAYS: Members: none

RESOLUTION DECLARED ADOPTED.

  
\_\_\_\_\_  
Mary Lou Poulsen, Township Clerk

I hereby certify the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Township of Solon at a regular meeting held on the date stated above. I further certify that public notice of such meeting was given as provided by law.

  
\_\_\_\_\_  
Mary Lou Poulsen, Township Clerk

**EXHIBIT A**  
**SOLON TOWNSHIP**

**POVERTY EXEMPTION APPLICATION**

I, \_\_\_\_\_, am the owner and resident of the property listed below, am applying for tax relief for tax year \_\_\_\_\_ under MCL 211.7u of the Michigan General Property Tax Act (The real and personal property of persons who, in the judgment of the assessor and Board of Review, by reason of poverty are unable to contribute toward the public charges, is eligible for exemption in whole or in part from taxation under this act.).

Name of Applicant: \_\_\_\_\_ Age of Applicant: \_\_\_\_\_

Name of Spouse: \_\_\_\_\_ Age of Spouse: \_\_\_\_\_

Co-Owner: \_\_\_\_\_ Age of Co-Owner: \_\_\_\_\_

Parcel Number: \_\_\_\_\_ Principal Residence Exemption % \_\_\_\_\_

Property Address: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

List all persons living in household below:

Name	Relationship to Applicant	Age	Occupation

**TOTAL NUMBER OF PERSONS LIVING IN HOUSEHOLD:** \_\_\_\_\_

**INCOME**

Name of employer: \_\_\_\_\_ Length of time employed \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_ Gross monthly income: \_\_\_\_\_

List all other sources of income from Social Security, rents, pensions, unemployment compensation, disability, government pensions, retirement account, workers' compensation, dividends, claims, and judgments from lawsuits, alimony, child support and any other source, including regular, recurrent payments from non-household members. Periodic payments from non-household members do not include sporadic payments or gifts. Please attach documentation of the sources of income which include, but are not

limited to: W-2 forms, interest income statements, dividend income statements, social security benefit statement, pension benefit statements, pension benefit statements, SSE benefit statements, workman's compensation benefit statement, public assistance benefit statement, general assistance benefit statements, ADC benefit statements, child support documentation, and alimony documentation..

Source	Monthly or Annual Amount

List all income from spouse, dependents or others living in household below:

Name	Source of Income	Monthly or Annual Amount

**TOTAL ANNUAL HOUSEHOLD INCOME:** \_\_\_\_\_

### ASSETS

**REAL ESTATE:** Is home paid for? \_\_\_\_\_ Unpaid balance \_\_\_\_\_

Name of mortgage company \_\_\_\_\_ Monthly payment \_\_\_\_\_

How long have you lived in this residence? \_\_\_\_\_

Do you own or are you purchasing other property? \_\_\_\_\_

If so, list below:

Property Address	Name of Owner	Assessed Value	Amount and Date of Last Taxes Paid

Amount of income earned from above properties: \_\_\_\_\_

**SAVINGS AND INVESTMENTS:** List all savings owned by you or your spouse; including savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**LIFE INSURANCE:** List all policies held by you and your spouse.

Insured	Amount of Policy	Amount Paid Monthly	Name of Beneficiary	Relationship to Insured

**MOTOR VEHICLES IN HOUSEHOLD:** List all titled and non-titled motor vehicles as well as recreation vehicles.

Make	Year	Value	Monthly Payment	Balance Owed

**OTHER ASSETS:** List all other assets and their values that are owned or controlled by you. (i.e.: coins, silver, guns, jewelry, antiques)

Type of Asset	Value	Income Derived from Asset	Owner

Please attach copies of federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns in the immediately preceding year. Please attach a valid driver's license. Please attach a deed, land contract or other evidence of ownership of the property for which an exemption is requested. Please provide documentation of the assets you have referenced above.

### **LIABILITIES AND EXPENSES**

#### **MONTHLY EXPENSES:**

Electricity \_\_\_\_\_ Gas \_\_\_\_\_ Telephone \_\_\_\_\_

Other (specify)

---

---

---

#### **PERSONAL DEBTS:**

Creditor	Debtor	Monthly Payment	Balance Owed

### **OTHER INFORMATION AND COMMENTS**

Use the space below to explain any hardships or provide further information that you feel would assist the Board of Review Members in reaching a decision for this request.

---

---

---

---

---

---

---

---

**NOTICE:** Any willful misstatements or misrepresentations made on this form may constitute perjury, which under the law, is a felony punishable by fine or imprisonment.

**NOTICE:** A copy of the latest income tax return (MI-1040), for all persons living in the home, and your Homestead Property Tax Credit claim (MI-1040CR 1, 2, 3, or 4) must be attached as proof of income.

**NOTE:** Do not sign this application until witnessed by the Assessor, Board of Review, or a Notary Public.

**STATE OF MICHIGAN  
COUNTY OF KENT**

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application and the attached documents are true and that he/she has no money, income, or property other than listed herein.

\_\_\_\_\_  
Petitioner's signature(s)

\_\_\_\_\_  
Petitioner's signature(s)

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Signature

Title:

\_\_\_\_\_  
Assessor, Board of Review Member, Notary Public

**BOARD OF REVIEW USE ONLY:**

Parcel Number: \_\_\_\_\_ Address: \_\_\_\_\_

**Disposition by Board of Review Dated** \_\_\_\_\_

Denied: \_\_\_\_\_

Approved: \_\_\_\_\_

Assessment reduced to: \_\_\_\_\_ Taxable Value \_\_\_\_\_

Chairperson \_\_\_\_\_ Second Member \_\_\_\_\_

Third Member \_\_\_\_\_ Secretary \_\_\_\_\_