



MCL 211.7u Poverty Exemption Taxpayer Fact Sheet

[MCL 211.7u](#) provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. For purposes of the poverty exemption, the term “principal residence” means how principal residence exemption and qualified agricultural property are defined in MCL 211.7dd. The exemption does not apply to property of a corporation. This Taxpayer Fact Sheet includes updates made to MCL 211.7u by Public Act 253 of 2020.

How To Apply For The Poverty Exemption

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Forms 5737 and 5739, along with any additional documentation, must be filed with the local assessing unit where the property is located. **Do not file these forms with the Department of Treasury or the State Tax Commission.** The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

Taxpayers should contact the local assessing unit directly to verify deadline dates for submission of the forms to ensure the application gets reviewed by a Board of Review during that calendar year.

In addition to filing Forms 5737 and 5739 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

1. Own and occupy the property as a principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons **residing in the principal residence** (disclosure of the income of an owner who is not residing in the principal residence is not required). Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, *Poverty Exemption Affidavit* may be filed for all persons residing in

the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.

3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services or alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
6. Meet the asset level test adopted by the local assessing unit.

Appeal Rights

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.

Township of Cottrellville

Poverty Exemption Application and Requirements

1. All applicants must obtain the proper application form from the Assessor's office.
2. All applicants **MUST** submit the following to be reviewed. Without this information the application cannot be considered.
 - a. Federal Income Tax returns, last year's and current year's if available.
(1040/ 1040A) **IF APPLICABLE**
 - b. Michigan Homestead Property Credit form. (MI- 1049/ MI- 1040CR) **IF APPLICABLE.**
 - c. Statement of Social Services Administration and/or Michigan Social Services as to money received and to be received for current year.
 - d. Page 7 ** Expense and Debt Information** **MUST PROVIDE SUPPORTING DOCUMENTATION.**
 - e. Affidavit **TREASURY FORM 4988** to be filed for **ALL PERSONS** residing in the residence who were **NOT REQUIRED** to file **FEDERAL OR STATE INCOME TAX** returns in the current year or in the immediately preceding year. **THIS INCLUDES THE OWNER OF THE PROPERTY WHO IS FILING FOR THE EXEMPTION.**

****** ALL APPLICANTS ARE REQUIRED TO ATTEND REVIEW SESSION******

Poverty Exemption as defined by Michigan Complied Laws is as follows:

Sex 211.7u: The homestead of persons who in the judgement of the Board of Review, by reason of poverty are unable to contribute towards the public charges in the eligible for exemption in whole or in part from taxation under this act. This section does not apply to the property of corporation (see attached sheet on MCL211.7u)

PLEASE BE AWARE THAT AS AN APPLICANT FOR POVERTY EXEMPTION, YOU MUST ALSO COMPLY WITH THE FOLLOWING SECTION OF THE MICHIGAN COMPLIED LAWS:

Section 211.118: PERJURY: ANY PERSON, WHO, UNDER ANY OF THE PROCEEDING REQUIRED OR PERMITTED BY THIS BY THIS ACT SHALL WILLFULLY SWEAR FALSELY, WILL BE GUILTY OF PERJURY AND SUBJECT TO ITS PENALTIES.

Section 211.119: WILLFUL NEGLECT: PENALTY- PERSON WHO WILLFULLY NEGLECTS OR REFUSES TO PERFORM A DUTY IMPOSED UPON THAT PERSON BY THIS ACT, WHEN NO OTHER PROVISION IS MADE IN THIS ACT, IS GUILTY OF A MISDEMEANOR, PUNISHABLE BY IMPRISONMENT FOR NOT MORE THAN SIX MONTHS OR A FINE OF NOT MORE THAN \$300.00 AND IS LIABLE TO PERSON.

FEDERAL POVERTY GUIDELINES FOR 2021 ASSESSMENTS

Following are the federal guidelines for use in setting poverty exemption guidelines for **2021** assessments.

Size of Family Unit	Poverty Guidelines
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 each additional person	\$4,480

IMPORTANT NOTE: PA 390 of 1994 States that the poverty exemption guidelines established by the governing body of the local assessing unit SHALL also include asset level test. An asset test means 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. The assets above that amount should be considered as available.

IMPORTANT NOTE: PA 135 of 2012 changed the requirements for filing documentation in support of poverty exemption to allow an AFFIDAVIT (TREASURY FORM 4988) to file for ALL PERSONS residing in the residence who were NOT REQUIRED to file FEDERAL OR STATE INCOME TAX RETURNS in the current or in the immediately preceding year. THIS INCLUDES THE OWNER OF THE PROPERTY WHO IS FILING FOR THE EXEMPTION.

Public Act 253 of 2020 amended MCL 211.7u related to poverty exemptions. PA 253 of 2020 list the specific percentage reduction in taxable value that may be used by the board of review in granting the poverty exemption. MCL 277.7u(5) state that if a person claiming the poverty exemption in whole or in part, as follows:

A full exemption equal to a 100% reduction; or A partial exemption equal to a 50% reduction; or A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted. No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.					
Name of Employer					
Address of Employer		City	State	ZIP Code	
Contact Person		Employer Telephone Number			
PART 5: INCOME SOURCES					
List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.					
Source of Income				Monthly or Annual Income (Indicate which)	
PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION					
List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.					
Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment	
PART 7: LIFE INSURANCE — List all policies held by all household members.					
Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured
PART 8: MOTOR VEHICLE INFORMATION					
All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.					
Make	Year	Monthly Payment	Balance Owed		

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT		
The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.		
<input type="checkbox"/> The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.		
PART 12: CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.		
Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

ASSET INFORMATION (MUST BE COMPLETED)

What are your current assets in addition to the real estate noted previously?

Cash \$ _____

Checking Accounts \$ _____

Savings Accounts \$ _____

CD's Money Markets \$ _____

Stocks/Bonds/Treasury Bills \$ _____

Insurance Policy (surrender-cash value) \$ _____

Retirement Accounts \$ _____

Personal Property (i.e. Jewelry, coin collection etc.) \$ _____

Other items (please explain) \$ _____

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.

Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code

PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.

City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code

PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- I own the property in which the exemption is being claimed.
- The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.
- After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive 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.

PART 5: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.

Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee	Date
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Designee must attach a letter of authority.

LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)

<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)	Tax Year(s) exemption will be posted to tax roll
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CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.

Assessor Signature	Date Certified by Assessor
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Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

**COTTRELLVILLE TOWNSHIP
COUNTY OF ST. CLAIR o STATE OF MICHIGAN
ASSESSOR / BOARD OF REVIEW RESOLUTION # R2021-02**

**RESOLUTION TO ADOPT POVERTY EXEMPTION
POLICY INCOME GUIDELINES**

At a regular meeting of the Township Board of Trustees of the Township of Cottrellville, County of St. Clair, State of Michigan, held on Wednesday, February 10th, 2021, at 7:30 p.m. with the following in attendance:

PRESENT: Supervisor Mary Agnes Simons, Clerk Cheri Quinn, Treasurer Beverly Kopec, and Trustee Thomas Kaufman.

ABSENT: None.

The following preamble and resolution was offered by Trustee Beverly Kopec and Supported by Supervisor Mary Agnes Simons to:

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the Principal Residence (homestead) of persons who, in the judgment of the 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 the General Property Tax Act; and

WHEREAS, the Cottrellville Township Board as required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 as amended (MCLA 211.7u), to adopt Guidelines for Poverty Exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCLA 211.7u, that Cottrellville Township, St. Clair County, adopts the following guidelines for the Board of Review to implement. The Guidelines SHALL include BUT NOT LIMITED TO the specific income and asset levels of the Claimant and **ALL** Persons residing in the Principal Residence (household).

To be eligible, a person SHALL do ALL of the following on an ANNUAL basis:

- Be an owner of and occupy as a Principal residence (homestead) the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the State Tax Commission with the local assessing unit.
- Applicants must obtain the proper applications prescribed by the State Tax Commission and provided by the local assessing unit. Handicapped or infirm applicants may contact the Assessor's Office to make necessary arrangements for assistance.
- ALL applicants MUST submit a copy of the Federal Income Tax Return (1040 or 1040A), State Income Tax Return (MI-1040), and Homestead Tax Credit (MI-1040CR-4) filed in the immediate preceding year or in the current year **for all persons living in the principal residence (homestead)**. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file **AND** an Affidavit in a form prescribed by the state tax commission may be accepted in place of the income tax return.
- Produce a valid driver's license or other form of identification. Produce a deed, land contract, or other evidence of ownership if requested by the Board of Review.

Resolution # R2021-02

Resolution to Adopt Poverty Exemption Policy Income Guidelines

Dated: February 10th, 2021

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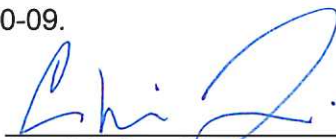
- Meet Federal Poverty Guidelines published annually by the U.S. Office of Management and Budget. The annual guidelines are printed by the State Tax Commission to be used in accordance with MCLA 211.7u and Public Act 620 of 2002 and guidelines set forth as Poverty Exemption Guidelines, by Cottrellville Township Board .
- Meet additional eligibility requirements as determined by the Township Board including Asset Level Test Policies herein stated as Asset Level Test Policies, Cottrellville Township.
- All Financial Institution balances will be taken into account. The Board will also consider stocks, bonds, life insurance policies, other real estate owned, vehicles, interest income, and additional assets. Gifts and contributions by **ALL** persons whether living in the household or not will not be taken into consideration.
- An applicant who files for a poverty exemption is not prohibited from also filing an appeal on the assessment and/or taxable value.

BE IT FURTHER RESOLVED, that the Board of Review SHALL follow the stated policies and the policies of the Federal guidelines, in granting or denying an exemption. If a person meets all eligibility requirements in statute and guidelines, 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 State Tax Commission.

BE IT RESOLVED, any and all prior Resolutions which are inconsistent with this Resolution herein are revoked. This Resolution #R-2021-02 supersedes Resolution #R-2020-09, which was previously dated 09/09/2020.

ROLL CALL VOTE: AYES: Supervisor Mary Agnes Simons, Clerk Cheri Quinn, Treasurer Beverly Kopec,
Trustee Thomas Kaufman.
NAYS: None

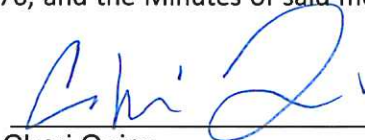
The Cottrellville Township Board of Trustees adopted this Resolution on February 10th, 2021 during a Regular Board Meeting. This Resolution supersedes R-2020-09.



Cheri Quinn, Clerk
Cottrellville Township

CERTIFICATION

The undersigned Clerk of the Township of Cottrellville hereby certifies that the foregoing constitutes a true and complete copy of a Resolution adopted by the Cottrellville Township Board of Trustees of the Township of Cottrellville, County of St. Clair, State of Michigan, at a meeting held on February 10th, 2021, in which four (4) members of the Township Board were present and voted as indicated, that said meeting was held in accordance with the Open Meetings Act of the State of Michigan, being Act 267, Public Acts of Michigan, 1976, and the Minutes of said meeting were kept and will or have been made available as required by said Act.



Cheri Quinn
Cottrellville Township Clerk

**COTTRELLVILLE TOWNSHIP
COUNTY OF ST. CLAIR o STATE OF MICHIGAN
ASSESSOR / BOARD OF REVIEW RESOLUTION # R-2021-03**

**RESOLUTION TO ADOPT POVERTY EXEMPTION
POLICY AND ASSET TEST GUIDELINES**

At a Regular Meeting of the Township Board of Trustees of the Township of Cottrellville, County of St. Clair, State of Michigan, held in the Cottrellville Township Hall, 7008 Marsh Road, Cottrellville, Michigan, 48039, on Wednesday, February 10th, 2021 with the following in attendance:

PRESENT:

ABSENT:

The following preamble and resolution was offered by Treasurer Beverly Kopec and supported by Supervisor Mary Agnes Simons.

WHEREAS, the Principal Residence (homestead) of persons who, in the judgement of the 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 the General Property Tax Act, and

WHEREAS, the Township Board as required by MCLA 211.7u of the General Property Tax Act Public Act 206 of 1893 as amended states all guidelines for poverty exemptions are established by the governing body of the local assessing unit and SHALL also include an Asset Level Test. The following Asset Test SHALL apply to all applications for poverty exemption:

The applicant shall not have “**LIQUID**” assets (excluding the value of the principal residence subject to the exemption request) in excess of **three (3)** times the amount of the estimated tax obligation of the current assessment.

The applicant shall not have “**TOTAL**” assets (excluding the value of the principal residence subject to the exemption request) in excess of **ten (10)** times the amount of the estimated tax obligation of the current asset.

All asset level test information requested in the Application for Poverty Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if the assets are not properly identified.

Resolution # R-2021-03
Resolution to Adopt Poverty Exemption
Policy and Asset Test Guidelines
Dated: February 10th, 2021
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Liquid Assets may include but are not limited to:

- . Bank Accounts
- . Stocks and bonds
- . IRA's and other investment accounts
- . Pensions
- . Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property.

In addition, total assets may also include but are not limited to:

- . A second home
- . Excess or vacant land
- . Rental property
- . Extraordinary automobiles
- . Recreational vehicles*
- . Buildings other than the residence
- . Equipment
- . Other personal property of value
- . Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.

**Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor homes, Jet Ski, motor cycles, off road vehicles, or any which may be considered a Recreational Vehicle.*

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of the property tax relief due to financial hardship. The Board of Review for the Township of Cottrellville take this task seriously and attempt to provide relief to all deserving residences within the Township. The Board of Review may deny any appeal, regardless of income, if the Financial hardship appears to be self-created by the actions of the person or persons making the application.

Asset Level Test Guidelines are so established by the Cottrellville Township of Trustees on February 10th, 2021, during a Regular Cottrellville Township Board Meeting.

BE IT RESOLVED, any and all prior Resolutions which are inconsistent with the Resolution herein are revoked. This resolution supersedes R-2020-011.

Resolution # R-2021-03
Resolution to Adopt Poverty Exemption
Policy and Asset Test Guidelines
Dated: February 10th, 2021
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ROLL CALL VOTE: Supervisor Mary Agnes Simons, Aye; Clerk Cheri Quinn, Aye;
Treasurer Beverly Kopec, Aye; Trustee Thomas Kaufman, Aye.

Ayes: 4; Nays, 0; absent: none. Motion Carried.

The Cottrellville Township Board of Trustees adopted this Resolution on February 10th, 2021 during a Regular Board Meeting. This supersedes Resolution # R-2020-011.



Cheri Quinn, Clerk
COTTRELLVILLE TOWNSHIP

CERTIFICATION

The undersigned Clerk of the Township of Cottrellville hereby certifies that the foregoing constitutes a true and complete copy of a Resolution adopted by the Cottrellville Township Board of Trustees of the Township of Cottrellville, County of St. Clair, State of Michigan, at a meeting held on February 10th, 2021, in which four (4) members of the Township were present and voted as indicated, that said meeting was held in accordance with the Open Meetings Act of the State of Michigan, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will or have been made available as required by said Act.



Cheri Quinn, Clerk
Cottrellville Township