Heath Township Allegan County, Michigan

Resolution #88

February 8, 2021

Resolution Extending Poverty Tax Exemptions First Granted in 2021, 2022 and/or 2023

WHEREAS, Act 253 of 2020 permits a local assessing unit such as Heath Township to resolve to permit a principal residence exempt from the collection of taxes pursuant to poverty rules in 2021, 2022 and/or 2023 to receive continued exemption for up to three years without the necessity of reapplication, subject to the conditions provided in the Act and any requirements of the local assessing unit; and

WHEREAS, the HeathTownship Board wishes to permit such extension of poverty tax exemptions without the need for reapplication or hearing for up to three additional years after the initial year of exempt status, so long as the taxpayer/property owner has submitted an affidavit or statement to the Township assessing officer indicating that ownership and poverty status has not changed, and that he/she or they continue to be eligible for a poverty exemption.

NOW THEREFORE, BE IT HEREBY RESOLVED that the Township Board of Heath Township, Allegan County, Michigan, hereby grants up to a three-year extension for a principle residence exempt for the first time for taxes in tax year 2021, 2022 and/or 2023, which additional up to three year extension after the initial year of exemption status, to owners of principal residences that were exempt from property taxes due to poverty, subject to the submittal by the owner thereof of a statement or affidavit attesting that conditions have not changed; which statement/affidavit is attached hereto and approved herein.

BE IT FURTHER RESOLVED that the owner of a poverty-exempt property that submits the attached affidavit or statement to the Township Assessor will be granted up to a three-year extension of poverty exemption, beginning after the initial year of exemption status, without the necessity of reapplication or a hearing; and

BE IT FURTHER RESOLVED that a person submitting such statement or affidavit must notify the assessing officer in writing that conditions have changed if they are no longer owner or occupant of the principal residence for which the exemption is extended; and failing to provide such information on change in conditions, will subject such person to the payment of back taxes, penalties and interest, as provided in PA 253 of 2020.

Motion was made by Boerman and seconded by Lindholm to adopt the foregoing Resolution.

Upon roll call vote the following voted "Aye": Jones, M. Harvey, Lindholm, Boerman and B. Harvey

The following voted "Nay":

The Supervisor declared the motion carried and the resolution duly adopted.

HEATH TOWNSHIP

Attest:

Ron Jones, Supervisor