

**Heath Township
Allegan County, Michigan**

Resolution #89

February 8, 2021

Resolution Extending Poverty Tax Exemption for 2021

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 2019 or 2020 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 Heath Township Board wishes to permit such extension of poverty tax exemptions without the need for reapplication or hearing for the tax year 2021; 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 poverty exemption.

NOW THEREFORE, BE IT HEREBY RESOLVED that the Township Board of Heath Township, Allegan County, Michigan, hereby grants a one-year extension for the tax year 2021 to owners of principal residences that were exempt from property taxes due to poverty in the tax year 2019 or 2020, 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 Heath Township Board recognizes its authority to permit poverty exemptions for up to three years, either as a continuation of economic realities due in part by the COVID-19 public health crisis or in future years, by resolution and it declines to do so at this time.

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 a one-year extension of poverty exemption for the tax year 2021 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 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 Lindholm and seconded by Boerman 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

By: Missy Harvey
Missy Harvey, Clerk

Attest:

Ron Jones
Ron Jones, Supervisor