

**CHARTER TOWNSHIP OF OXFORD
COUNTY OF OAKLAND
STATE OF MICHIGAN**

AMENDED RESOLUTION

**Resolution Adopting Policy Relative to the Review
and Granting of Poverty Exemptions by the
Oxford Township Board of Review**

WHEREAS, recently enacted Public Act 253 of 2020, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as “Poverty Exemptions.”

THEREFORE, BE IT RESOLVED THAT: In order to be eligible for poverty exemption in the Township of Oxford, a person shall do all the following on an annual basis:

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
2. Submit a completed Form 5737 Application for MCL 211.7u Poverty Exemption.
3. Satisfy the Application Procedures and Guidelines attached as Exhibit A hereto.

BE IT FURTHER RESOLVED THAT:

1. The subject property for which the exemption is sought must be classified as an “improved single family residential” or “residential condominium” property with a valid Homeowner’s Principal Residence Exemption currently in effect.
2. The applicant’s total household income cannot exceed the most current Federal Poverty Guidelines set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.
3. For applicants meeting the income level guidelines and asset limit, the Board of Review may approve a partial exemption if deemed appropriate. Those applicants granted partial exemptions will be required to pay a property tax based on either a twenty-five percent (25%) or a fifty percent (50%) reduction in Taxable Value for the tax year in which the exemption is granted the percentage of which shall be determined by the Board of Review in its sole and absolute discretion.
4. The total value of all assets belonging to the applicant and each member of the applicant's household shall not exceed \$60,000. An applicant's homestead and principal vehicle shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to, cash, savings, stocks, bonds, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

5. Any reduction in the Taxable Value of a property is granted for one year only and must be applied for and reviewed annually.

6. In order to ease the burden on taxpayers, the assessor and the Board of Review and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Township of Oxford hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests. The Board of Review shall only consider exemptions at its July and December meeting dates. All notices of assessment change and all advertisements of Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

7. To conform with the provisions, PA 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

8. The Application Procedures and Guidelines attached as Exhibit A shall be made available to the public and shall be posted on the Township website.

This Amended Resolution is hereby declared to have been adopted by the Township Board at a meeting thereof duly called and held on the 21st day of June, 2022.

Moved By: Ferrari

Seconded By: Nold


Ayes: Ferrari, Curtis, Wright, Nold, Payne, Colvin and Charles

Nays: None

Absent: None

Motion Adopted

Adopted at a regular meeting of the Charter Township of Oxford Board of Trustees held on the 21st day of June 2022.


Curtis W. Wright, Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF OAKLAND)

I, Curtis W. Wright, duly elected Clerk of the Charter Township of Oxford do hereby certify that the foregoing is a true copy of a Resolution adopted by the Charter Township of Oxford at a regular meeting of the Board of Trustees held on the 21st day of June, 2022.


Curtis W. Wright, Clerk