

**CITY OF WIXOM  
RESOLUTION NO. 2022-40**

**CITY ADOPTED POLICY RELATIVE TO THE REVIEW AND GRANTING OF FINANCIAL (POVERTY) HARDSHIP  
EXEMPTIONS BY THE CITY OF WIXOM BOARD OF REVIEW**

Motion by Deputy Mayor Rzeznik and Seconded by Councilmember Behrmann

WHEREAS, P.A. 390 of 1994, which amended Section 7u of Act No. 206 of the Public Act 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."

AND WHEREAS, P.A. 253 of 2020 also amended Section 7u of Act No. 206 of the Public Act of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, and required the use of state prescribed forms and limited to certain percentages the exemption amount which could be granted.

THEREFORE, BE IT RESOLVED that to be eligible for a poverty exemption in the City of Wixom,

- An applicant or applicants must physically occupy and be the "sole" owner(s) of the property for which the exemption is requested.
- The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence Exemption currently in effect.
- The applicant or applicants must complete and timely file the Michigan Department of Treasury Form 5737, Application for MCL 211.7u Poverty Exemption. The application with all supporting documentation must be received by the City after January 1<sup>st</sup> but before the day prior to the last day of the Board of Review session at which the property owner is requesting consideration.
- The applicant must include with the application a copy of all documents required by Form 5737.
- The applicant must supply a copy of a current driver's license or other form of identification.

BE IT FURTHER RESOLVED that the applicant's total household income, cannot exceed one and one-half times the poverty income figure, as reported by household size, in the "Federal Poverty Guidelines" updated annually in the Federal Register by the U.S. Department of Health and Human Services. The annual allowable income includes the income for all persons residing in the principal residence.

BE IT FURTHER RESOLVED that the value of the applicant's total assets, excluding the property for which the exemption is requested and one automobile, but including all savings, retirement accounts, stocks and bonds and other real estate, cannot exceed two times the poverty income figure, as reported by household size, in the "Federal Poverty Guidelines"

updated annually in the Federal Register by the U.S. Department of Health and Human Services.

BE IT FURTHER RESOLVED that any reduction in the Taxable Value of a property is granted for one year only and must be applied for and reviewed annually based on the applicant's current situation.

BE IT FURTHER RESOLVED that in reviewing the application and all supporting documentation, the Board of Review will consider income, assets, and all other matters as permitted by statute.

BE IT FURTHER RESOLVED that the Board of Review may grant a 100%, 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.

BE IT FURTHER RESOLVED that any prior resolutions adopting Financial (Poverty) Hardship Exemption Guidelines is hereby repealed and rescinded.

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

RESOLUTION DECLARED ADOPTED.

Catherine Buck  
Catherine Buck, City Clerk

I, Catherine Buck, duly authorized Clerk for the City of Wixom, do hereby certify that the foregoing is a true and correct copy of a motion adopted by the Wixom City Council at a regular meeting duly called and held on June 14, 2022 in the City of Wixom, Oakland County, Michigan.



Catherine Buck  
Catherine Buck, Wixom City Clerk