

RESOLUTION NO. 22-08

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

**BOARD OF TRUSTEES
RESOLUTION TO APPROVE
ADOPTION OF GUIDELINES FOR POVERTY EXEMPTIONS**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the Township Board of Trustees; and

WHEREAS, the 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 Public Act 253 of 2020 (MCL 211.7u); and

WHEREAS, pursuant to Public Act 253 of 2020, Oakland Township, Oakland County, adopts the following guidelines for the Board of Review to implement. The guidelines shall be applied to the information provided in a Poverty Exemption Application (the form for which is attached to this resolution and is hereby adopted by the Township Board), which application includes, but is not limited to the specific income and asset levels of the applicant and all persons residing in the household.

To be eligible, a person shall do all the following on an annual basis:

1. Be an owner of and occupy, as a homestead the property for which an exemption is requested;
2. File an application with the Supervisor or the Board of Review accompanied by the previous year's Federal and State Income Tax Returns, Senior Citizens Homestead Property Tax Credit Form MI-1040CR-1 or General Homestead Property Tax Claim Form MI-1040CR-4 for all persons residing in the homestead. If the applicant or the other household members have not filed tax returns, a Form 4988-Poverty Exemption Affidavit and a statement from the Social Security Administration and/or Michigan Social Services as to monies paid to applicant(s) during the previous year must be completed and submitted. Disabled applicants may call the Assessor's office to make arrangements for assistance with filing the application;
3. Produce a valid driver's license or other form of identification;

4. Produce a deed, land contract or other evidence of ownership of the property for which an exemption is requested;
5. Meet the “Very Low” Income Standards as defined and determined annually by the United States Department of Housing and Urban Development (HUD);
6. The application for an exemption shall be filed after January 1, and at least one day prior to the last day of the Board of Review;
7. Comply with any additional eligibility requirements as determined by the Township Board of Trustees;
8. Applicant and all household members must provide a current pay stub if employed or an SSI-1099 statement if receiving Social Security benefits; and
9. Applicant must file an Application reporting that the combined assets of all persons in the household do not exceed the amount equal to the poverty threshold guidelines. Assets generally include: other real estate, motor vehicles, recreational vehicles and equipment, life insurance, retirement funds, trust assets, checking accounts, savings accounts, certificates of deposit, cash, stocks, bonds, time-share units, artworks, antiques, coins, precious metals or stones, jewelry, guns, equipment, tax refunds, gifts, loans, other investments or personal property of value; and

WHEREAS, the applicant’s total household income cannot exceed the most current income limits set by the U.S. Department of Housing and Urban Development (HUD) “Very Low” Income Guidelines, to be updated annually; and

WHEREAS, that a poverty exemption shall not be granted to an applicant whose assets exceed three (3) times the assigned HUD income guidelines. subject to the following conditions:

1. Total assets shall not include the principal residence;
2. Total assets shall not include the s principal vehicle; and

WHEREAS, all other property, including that of all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.; and

WHEREAS, upon meeting the income level and asset guidelines, the applicant shall be granted 50% exemption; and

WHEREAS, any reduction in the State Equalized 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; and

WHEREAS, in order to ease the burden on taxpayers, the Township 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 Oakland hereby resolves, according to provisions of MCL 211.30(7) 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. 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.

NOW, THEREFORE, BE IT HEREBY RESOLVED that this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

ON MOTION OF CLERK BUXAR SUPPORTED BY TRUSTEE MABRY the foregoing Resolution was adopted by the following vote:

Moved: Clerk Buxar
Seconded: Trustee Mabry
AYES: 6
NAYS: 0
ABSENT: 1

RESOLUTION DECLARED ADOPTED THIS 14TH DAY OF JUNE, 2022.

CERTIFICATION

STATE OF MICHIGAN)
) ss.
COUNTY OF OAKLAND)

I, Robin Buxar, the duly qualified Clerk of the Charter Township of Oakland, Oakland County, Michigan, do hereby certify that the foregoing is a true and complete copy of the Resolution adopted by the Charter Township of Oakland Board of Trustees, on the 14th day of June, 2022. The original copy will be kept on file in the Charter Township of Oakland Clerk's Office.



Robin Buxar
Oakland Township Clerk