

# Southfield Township

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## OFFICERS

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Janet Mooney, *Treasurer*

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### **SOUTHFIELD TOWNSHIP RESOLUTION ADOPTING** **POVERTY EXEMPTION GUIDELINES & RESIDENT LETTERS OF PROTEST**

**WHEREAS**, Public Act 390 of 1994, 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", and

**WHEREAS**, Public Act 253 of 2020 made additional changes to the poverty exemption statute, being section 211.7u, starting with the 2021 tax year; and

**WHEREAS**, Southfield Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make application for property tax relief, and

**WHEREAS**, Southfield Township understands, however, that guidelines cannot replace the individual consideration necessary when reviewing hardship appeals and reserves the right, for the Board of Review, to make individual considerations within their authority as they feel necessary,

**NOW, THEREFORE, BE IT RESOLVED** that in order to be eligible for poverty exemption under MCL 211.7u in the Township of Southfield, a person shall do all of 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 a claim with the Supervisor or Board of Review on a form provided by the local municipal office;
- (3) Submit the most recent year's copies of the following:
  - a. Federal and State of Michigan Income Tax Returns

- b. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4
  - c. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year along with Form 4988-Poverty Exemption Affidavit;
- (4) Produce a valid driver's license or other form of identification, if requested;
  - (5) If requested, produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.

**BE IT FURTHER RESOLVED** that the applicant's total household income cannot exceed two and one-half times (2.5x) the most current federal poverty income standards from the prior tax year as defined and determined annually by the United States Office of Management and Budget, to be updated annually. The annual allowable income includes the income for all persons residing in the principal residence.

**BE IT FURTHER RESOLVED** that the total value of all assets belonging to the applicant and each member of the applicant's household shall not exceed \$250,000. 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, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

**BE IT FURTHER RESOLVED** that meeting the income level guidelines does not guarantee 100% exemption. If a person meets all eligibility requirements in the statute, the Board of Review must grant a full exemption equal to 100% reduction in taxable value, or a partial exemption equal to 50% or 25% reduction in taxable value, or any other percentage reduction in taxable value approved by the State Tax Commission.

**BE IT FURTHER RESOLVED** that the application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review.

**BE IT FURTHER RESOLVED** that the applicant may be required to comply with any additional eligibility requirements as determined by the Township Board.

**BE IT FURTHER RESOLVED** that the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemptions. The same standards shall apply to each taxpayer within the Township claiming the poverty exemption for the assessment year. In reviewing the application and all supporting documentation, the Board of Review will consider income, assets and potential earning capacity. The Board may not deviate from the established policy and guidelines.


**BE IT FURTHER RESOLVED** that 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, Southfield Township 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. 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.

**BE IT FURTHER RESOLVED** that to conform with the provisions of P.A. 253 of 2020 and MCL 211.30(8), this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

### **RESOLUTION DECLARED ADOPTED**

I, Eileen Harryvan, duly authorized Clerk for the Township of Southfield do hereby certify that the foregoing is a true and correct copy of a motion adopted by the Township Board at a regular meeting duly called and held on June 14th, 2022, in the Township of Southfield, Oakland County, Michigan.

  
Eileen Harryvan, Township Clerk

PG POLICY (2/95); (2/97); (2/01);  
(12/05)(12/06); (11/07); (11/08); (11/09)  
(12/10)(12/11)(12/12)(12/13)(1/15)  
(12/15)(12/16)(12/17)(12/18)(1/20)(3/22)