

RESOLUTION NO. 06-014-22

**CITY OF HAZEL PARK
OAKLAND COUNTY, MICHIGAN**

**RESOLUTION ESTABLISHING POLICIES AND GUIDELINES
FOR GRANTING POVERTY EXEMPTION FROM
PAYMENT OF PROPERTY TAXES**

WHEREAS, 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, and Act 390 of 1994, 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 reduction in property assessments due to limited income and assets, referred to as “Poverty Exemptions.”

THEREFORE, BE IT RESOLVED, that to be eligible for a poverty exemption in the City of Hazel Park, a person shall do all the following on an annual basis:

1. Be the sole owner of and occupy, as a principal residence, the property for which an exemption is requested.
2. The subject property must be classified as an “improved single-family residential” or “residential condominium” property with a valid homeowner’s Principal Residence Exemption (PRE) currently in effect.
3. File a completed application with the Board of Review on a form provided by the city.
4. Submit the most recent year’s copies of the following:
 - a. Federal and State of Michigan Income Tax Returns for all individuals residing in the homestead.
 - b. Most recent Homestead Property Tax Form MI-1040CR-1 (attached to the most current State Income Tax Return).
 - c. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicant(s) during the previous calendar year along with a current Form 4988 Poverty Exemption Affidavit if this is the sole source of income.
5. Produce a copy of the applicant’s valid driver’s license or other form of identification such as a passport or State Identification Card.
6. Produce a copy of the deed, land contract or other evidence of parcel ownership of all real property owned by the applicant if required by the Board of Review.

BE IT FURTHER RESOLVED that the Board of Review can requires any other additional information including additional tax returns, financial statements, land contracts, personal or family trust documents, vehicle titles and any other record or affidavits that the Board may deem necessary in order to make a poverty exemption determination, asset limit determination or income level determination.

BE IT FURTHER RESOLVED that the applicant's total household income cannot exceed the most current Federal Poverty Guidelines from the prior tax year set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission – to be updated annually.

BE IT FURTHER RESOLVED that a poverty exemption shall not be granted to any applicant whose assets exceeds \$10,000. 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, certificates of deposit, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

BE IT FURTHER RESOLVED that 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.

BE IT FURTHER RESOLVED that if an applicant meets all eligibility requirements in the resolution, the Board of Review must grant an exemption equal to 100% reduction in taxable value.

BE IT FURTHER RESOLVED that 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.

BE IT FURTHER RESOLVED that the filing of the application, constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

BE IT FURTHER RESOLVED that the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemption. The same standards shall apply to each taxpayer within the city/township claiming the poverty exemption for the assessment year.

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, the City of Hazel Park 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 PA 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

The foregoing resolution was offered by City Council Member Londo
and supported by Sullivan.

Upon roll call vote, the following voted:

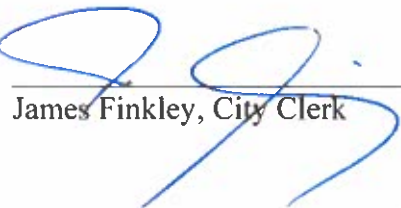
Ayes: Londo, Sullivan, LeCureaux, McFall, Webb

Nays: None

Absent: None

The City Clerk declared the resolution adopted.

I, James Finkley, the duly authorized Clerk of the City of Hazel Park, do hereby certify that the foregoing is a true and correct copy of the Resolution #06-014-22 Poverty Exemption Standards as used by the City of Hazel Park at a regular City Council meeting this 14th day of June, 2022.


James Finkley, City Clerk

