## RESOLUTION 2022-010 TOWNSHIP OF GROVELAND COUNTYOF OAKLAND, STATE OF MICHIGAN

## RESOLUTION ADOPTING A POLICY RELATIVE TO TI-Æ REVIEW AND GRANTNG OF POVERTY EXEMPTIONS BY THE GROVELAND TOWNSHIP BOARD OF REVIEW

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\* 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 Groveland, a person shall do all of the following on an annual basis:

- 1. Be a "sole" owner 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 (PRE) currently in effect.
- 3. File a claim with the Board of Review on a form provided by the Township.
- 4, Submit the most recent years' copies of the following for all persons residing in the homestead:
  - a. Federal Income Tax Return-1040 or 1040A,
  - b. State of Michigan Income Tax Return.
  - c. Either Senior Citizens Homestead Property Tax Form MI-1040CR-l or General Homestead Property Tax Claim MI-1040CR-4, d, Statement from the Social Security Administration and/or Michigan Social Services as to monies paid to the applicant(s) during the previous year along with Form 4988-Poverty Exemption Affidavit.
- 5. Produce a valid driver's license or other form of identification.
- 6. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.

BE IT FURTHER RESOLVED that 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.

BE IT FURTHER RESOLVED that the total value of the assets of the applicant and each member of the applicant's household shall not exceed \$50,000. Excluding the property for which the exemption is requested and excluding the primary single vehicle of transportation BUT including all other property; including from all other persons residing in the household. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, or any other saleable real property or other tangible items.

BE IT FURTHER RESOLVED that upon meeting the income level guidelines the applicant shall be granted 100% exemption.

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 Township of Groveland hereby resolves, according to provisions of MCL 21 1.30(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 Public Act 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

Motion made by: Bills

Seconded by: Back

Yes: 4 No: 0 Absent: 1 (Muzzarelli)

Adopted at the regular meeting of the Groveland Township Board of Trustees on June 13, 2022.

## Certification:

I, Patricia A. Back, Clerk of Groveland Township, Oakland County, Michigan, do hereby certify that the foregoing is a true and complete copy of the Resolution adopted by the Groveland Township Board, Oakland County, Michigan, at a meeting of the Board held on the 13 <sup>th</sup> day of June, 2022.

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Patricia A. Back, CMMC

Groveland Township

June 13,2022