

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

**RESOLUTION
ADOPTING REVISED 2024 BOARD OF REVIEW
POVERTY EXEMPTION GUIDELINES**

Minutes of a regular meeting of the Board of Trustees for the Charter Township of Milford, County of Oakland, State of Michigan, held in the Township Hall in said Township on January 17, 2024 at 7:30 p.m., Eastern Daylight Time.

PRESENT: Donald Green, Supervisor; Holly Brandt, Clerk; Cynthia Dagenhardt, Treasurer; Trustees William Mazzara, Dale Wiltse, Toni Vulaj

ABSENT: Trustee Randal Busick

The following preamble and resolution were offered by Trustee Wiltse and supported by Trustee Vulaj:

WHEREAS, MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994, PA 620 of 2002 and most recently PA 253 of 2020. Section 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, the adoption of this policy and guidelines for poverty exemptions is within the purview of the Board of Trustees for the Charter Township of Milford; and

WHEREAS, on December 15, 2021, pursuant to PA 253 of 2020, as amended, the Charter Township of Milford adopted guidelines by resolution for the Township Board for the Board of Review to implement.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to PA 253 of 2020, as amended, the Charter Township of Milford adopts revised guidelines by this resolution of the Township Board for the Board of Review to implement, which included, but were not be limited to, the specific income and asset levels of claimants and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year:

1. In order to be eligible for poverty exemption in the Charter Township of Milford, a person shall do all of the following on an annual basis:

- a. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- b. File a claim with the Board of Review on a form provided by the local municipal office.
- c. Submit the most recent year's copies of the following:
 - i. Federal and State of Michigan Income Tax Returns.
 - ii. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or General Homestead Property Tax Claim MI-1040CR-4.
 - iii. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants(s) during the previous year along with Form 4988– Poverty Exemption Affidavit.
- d. Produce a valid driver's license or other form of identification.
- e. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.

2. Unless otherwise exempt pursuant to state or federal law, in order to be eligible for exemption, the applicant's total household income shall not exceed 2.5 times 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.

3. Unless otherwise exempt pursuant to state or federal law, in order to be eligible for exemption, a person shall meet the household asset level for poverty, defined and determined by the Charter Township of Milford to be no more than Thirty-Five Thousand (\$35,000.00) Dollars, exclusive of the primary residence and one (1) primary automobile or vehicle.

4. For purposes of determining a poverty exemption, assets shall include real and personal property, cash, savings and investments. An affidavit shall be filed by the owner of the principal residence which certifies the level of assets for the entire household. 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.

5. Meeting the income and asset level guidelines does not guarantee one hundred (100%) percent exemption. At their discretion, the Board may approve full or partial exemption if deemed appropriate. If a person meets all eligibility requirements in the statute, the Board of Review must grant an exemption equal to a twenty-five (25%) percent or fifty (50%) percent or one seventy-five (75%) percent reduction in taxable value.

6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.

7. A person who files a claim for poverty exemption shall not be prohibited from also appealing the assessment on the property for which that claim is made before the Board of Review in the same year.

8. The filing of a poverty exemption claim constitutes an appearance before the Board of Review or the purpose of preserving the claimant's right to appeal the decision of the Board of Review regarding the claim. A duly authorized representative may appear before the Board of

Review on the claimant's behalf without impacting the preservation of the claimant's right to appeal the Board's decision. The documents establishing duly authorized representation may be filed with the Township prior to the Board of Review hearing or may be personally submitted to the Board at the time of hearing.

9. In order 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.

10. 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 Charter Township of Milford hereby resolves, according to the provisions of MCL 211.30(8) of the General Property Tax Act, as amended, 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 the Board of Review meetings are to include a statement that the resident taxpayers may protest by letter to the Board.

11. All resolutions and parts of resolutions, insofar as they conflict with the provisions of this resolution, are hereby rescinded.

AYES: Wiltse, Vulaj, Green, Brandt, Dagenhardt, Mazzara

NAYS: None


RESOLUTION DECLARED ADOPTED.



Holly Brandt, CMC, Township Clerk

CERTIFICATION OF CLERK:

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Trustees for the Charter Township of Milford, County of Oakland, State of Michigan at a regular meeting of the Board duly called and held on the 17th day of January, 2024.



Holly Brandt, CMC, Township Clerk