## RESOLUTION NO.

## CHARTER TOWNSHIP OF ORION COUNTY OF OAKLAND STATE OF MICHIGAN

## BOARD OF TRUSTEES RESOLUTION ADOPTING A POLICY RELATIVE TO THE REVIEW AND GRANTING OF POVERTY EXEMPTIONS BY THE CHARTER TOWNSHIP OF ORION BOARD OF REVIEW

At a regular meeting of the Charter Township of Orion Board of Trustees, Oakland County, Michigan (the "Township"), held on June 20, 2022, at 7 p.m., with the following members in attendance:

Report Shults, Chris Barnett, Donni Steele, Mike Flood

Present: Kim Urbanowski, Brian Birney, Julia Dalrymple

ABSENT: NONE

The following Resolution was offered by Clerk Penny Shults and seconded by Trustee Kim Urbanowski:

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 real property assessments due to limited income and assets, referred to as Poverty Exemptions;

**NOW, THEREFORE, BE IT RESOLVED,** to be eligible for poverty exemption in the Charter Township of Orion, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a principal residence the real property for which an exemption is requested;

- 2. File a claim with the Board of Review on a form provided by the Township;
- 3. Submit the most recent years' copies of the following:
  - a. Federal and State of Michigan Income Tax Returns;
  - b. One of the following:
    - i) Senior Citizens Homestead Property Tax Form MI-1040CR-l; or
    - ii) General Homestead Property Tax Claim MI-1040CR-4;
  - Statement from the Social Security Administration and/or Michigan
     SocialServices as to monies paid to the applicant(s) during the previous year;
- 4. Produce a valid driver's license or other form of identification; and
- Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested; and

**BE IT FURTHER RESOLVED,** the applicant's total household income cannot exceed the previous calendar year's "Very Low-Income Guidelines" as set forth by the U.S. Department of Housing and Urban Development ("HUD"), which are updated annually; and

**BE IT FURTHER RESOLVED,** upon meeting the income level and asset guidelines, the applicant shall be granted 100% exemption; and

**BE IT FURTHER RESOLVED,** 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

**BE IT FURTHER RESOLVED,** in accordance with MCL 211.7u, the Township shall make available to the public on its website its Poverty Exemption Application and this Resolutionsetting forth the policy and procedures used by the Board of Review in granting reductions in property assessments; and

BE IT FURTHER RESOLVED, that a poverty exemption shall not be granted to an

applicant whose assets exceed three (3) times the assigned HUD income guidelines. An

applicant'shomestead and principal vehicle shall be excluded from consideration as an asset.

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

**BE IT FURTHER RESOLVED**, that in reviewing the application and all supporting

documentation, the Board of Review shall consider income, assets, and potential earning

capacity, the applicant.

BE IT FURTHER RESOLVED, that, 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 Orion 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; and

BE IT FURTHER RESOLVED, to conform with the provisions of PA 253 of 2020,

this Resolution is hereby given immediate effect and will stay in effect for subsequent

yearsuntil amended or voided.

RESOLUTION DECLARED

ADOPTED.YEAS:

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NAYS:

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ABSTENTIONS:

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STATE OF MICHIGAN	)
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COUNTY OF OAKLAND	)

I hereby certify that the foregoing is a true and complete copy of a Resolution adopted at aregular meeting of the Charter Township of Orion, Oakland County, Michigan, on the 22<sup>nd</sup> day of June, 2022, the original of which is on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this day of June, 2022.

Clerk Penny Shults
Charter Township of Orion