

**RESOLUTION 2015-03
CITY OF WIXOM
COUNTY OF OAKLAND, STATE OF MICHIGAN**

**CITY ADOPTED POLICY RELATIVE TO THE
REVIEW AND GRANTING OF POVERTY EXEMPTIONS
BY THE CITY OF WIXOM BOARD OF REVIEW**

WHEREAS, P.A. 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."

THEREFORE, BE IT RESOLVED that to be eligible for a poverty exemption in the City of Wixom,

- The applicant is required to have and occupied the property for which he/she is requesting an exemption at least three (3) years prior to the date of application.
- An applicant or applicants must physically occupy and be the "sole" owner(s) of the property for which the exemption is requested.
- The subject property must be classified as an "improved single family residential" or "residential condominium" property with a valid Homeowner's Principal Residence Exemption currently in effect.
- The applicant or applicants must complete and timely file an application requesting a poverty exemption on a form prescribed by the City. The application with all supporting documentation must be received by the City five (5) days prior to the Board of Review session at which the property owner is requesting consideration.
- The applicant must include with the application a copy of all prior year income tax returns that the applicant was required to file (Federal Income Tax Return, Michigan Income Tax Return and the Michigan Property Tax Credit Form, etc.) and copies of year-end financial/investment statements if any interest income is reported on the application or on the applicant's income tax filings. Copies of prior year income tax returns must be supplied for all persons living in the subject residence. All new applicants and other applicants, when requested by the Board, must provide copies of all income tax filings for the three prior years.
- The applicant must supply a copy of a current driver's license or other form of identification.

BE IT FURTHER RESOLVED that the applicant's total household income, after being adjusted for abnormal medical expenses, cannot exceed one and one-half times the poverty income figure, as reported by household size, in the "Federal Poverty Guidelines" updated annually in the Federal Register by the U.S. Department of Health and Human Services.

BE IT FURTHER RESOLVED that the value of the applicant's total assets, excluding the property for which the exemption is requested and one automobile, but including all savings, retirement accounts, stocks and bonds and other real estate, cannot exceed two times the adjusted household income. An ownership interest in any real estate other than the applicant's principal residence automatically disqualifies the applicant from consideration for a hardship exemption under normal circumstances.

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. Individuals under the age of 65 can receive a reduction in SEV due to a hardship for only two consecutive years and cannot be reconsidered for a hardship reduction for at least five years, unless the hardship is the result of a permanent disability or abnormal medical or mental conditions.

BE IT FURTHER RESOLVED that the State Equalized Value will not be reduced to an amount which is less than the amount which will generate property taxes equal to 3-1/2% of the applicant's total household income plus the amount of the anticipated Michigan Income Tax homestead property tax credit.

BE IT FURTHER RESOLVED that in reviewing the application and all supporting documentation, the Board of Review will consider income, assets, potential earning capacity, medical conditions, and any other unique circumstances of the applicant. The Board may deviate from the established policy and guidelines only for "substantial and compelling reasons."

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

AYES: (4) Hinkley, Rich, Rzeznik, Ziegler

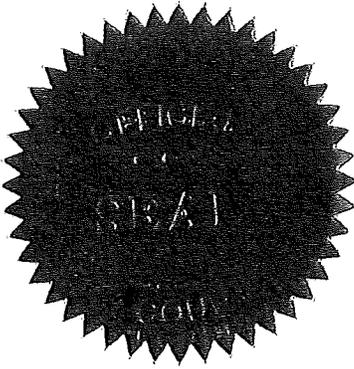
NAYS: (0)

ABSENT: (3) Beagle, Giddings, Kennedy

RESOLUTION DECLARED ADOPTED.

CERTIFICATION OF CLERK:

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Wixom, County of Oakland, State of Michigan at a regular meeting of City Council duly called and held on the 13th day of January, 2015.



Catherine Buck
Catherine Buck, City Clerk

BOARD OF REVIEW
POVERTY EXEMPTION CLAIM
WAIVER OF CONFIDENTIALITY

Parcel Number : _____

Property Address : _____

I, _____, hereby consent to the examination of copies of my tax returns and related financial documents, including but not limited to those listed below, as requested by the members of the Board of Review.

Federal Income Tax Return
Michigan Income Tax Return
W-2 or 1099 Forms
Senior Citizens Homestead Property Tax Form MI-1040CR -1r
General Homestead Property Tax Claim MI-1040CR - 4
Statement from Social Security Administration and/or
Michigan Social Services

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the Board of Review. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other federal, state, or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

Dated: _____

Signature: _____

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

REQUEST FOR AN ASSESSMENT REDUCTION

**PETITION
NUMBER** _____

FOR THE TAX YEAR OF _____

DUE TO AN INABILITY TO PAY LOCAL TAXES

PARCEL NUMBER _____

**THIS FORM MUST BE FILLED OUT AS CAREFULLY AND COMPLETELY
AS POSSIBLE. THE INFORMATION SUBMITTED MAY BE SUBJECT TO VERIFICATION.**

**PETITIONER'S
NAME:** _____

AGE _____

MAILING _____

D.O.B. _____

ADDRESS: _____

MARITAL STATUS:

_____ **MARRIED**
_____ **DIVORCED**
_____ **WIDOW**

_____ **SINGLE**
_____ **SEPARATED**
_____ **WIDOWER**

**EMPLOYMENT
STATUS:**

_____ **EMPLOYED FULL-TIME**
_____ **EMPLOYED PART-TIME**
_____ **UNEMPLOYED**
_____ **TEMPORARILY LAID OFF**

_____ **DISABLED**
_____ **RETIRED**
_____ **OTHER** _____

OCCUPATION _____
(IF EMPLOYED)

EMPLOYER _____

**DISPOSITION BY THE
BOARD OF REVIEW**

MAJORITY DECISION **DENIED** _____
SEV / TxV
REVISED TO

REASON FOR BOARD DECISION: _____

APPROVAL BY BOARD MEMBERS SUPPORTING DECISION

REDUCTION REQUEST

PROPERTY OWNERSHIP VERIFICATION

PROPERTY ADDRESS FOR WHICH RELIEF IS SOUGHT: _____

Are you the sole owner of the property for which the reduction is requested? **YES NO**

If there are other owners, please list their names and their relationship to you on the last page of this form.

When did you purchase this property? _____

Do you have an ownership interest in any real estate other than the above property? **YES NO**

If other property is owned, please note the type of property, its location and its approximate value on the last page of this form.

Is there a mortgage or land contract outstanding on your property? **YES NO**

If so, what are your monthly payments? _____

If so, what is the unpaid balance on the mortgage or land contract? _____

Are there any liens currently outstanding against the subject property? **YES NO**

If so, please note the type and amount of the lien on the last page of this form.

Have any improvements, additions, or changes been made to the property in the last five (5) years or do you anticipate making any changes in the next year? **YES NO**

If so, please indicate on the last page of this form the type of improvement, the year that the improvement was or will be made and the approximate or estimated cost of the improvement.

Do you presently own one or more automobiles? **YES NO**

If so, please note number owned _____ and

MAKE MODEL YEAR MO. PAYMENT BALANCE OWNING

HOUSEHOLD AND HEALTH DATA

PLEASE LIST ALL PEOPLE CURRENTLY LIVING IN YOUR HOUSEHOLD:

NAME	AGE / RELATIONSHIP	EMPLOYMENT STATUS	HEALTH STATUS
------	--------------------	-------------------	---------------

PLEASE LIST ALL LIVING CHILDREN AND ANY LIVING SPOUSE NOT CURRENTLY LIVING WITH YOU:

NAME	AGE / RELATIONSHIP	CITY & STATE OF RESIENDCE
------	--------------------	---------------------------

DESCRIBE ANY DIABLILITY OR HEALTH PROBLEMS YOU HAVE:

FINANCIAL STATEMENT

WHAT WAS THE TOTAL INCOME FROM ALL SOURCES OF EVERYONE LIVING IN YOUR HOUSEHOLD FOR THE PAST THREE (3) YEARS?

Current _____

1 yr prior _____

2 yr prior _____

DO YOU HAVE ANY MAJOR OR UNUSUAL EXPENSES?

YES NO

If so, please explain: _____

DOES ANYONE CONTRIBUTE TO YOUR SUPPORT?

YES NO

If so, who contributes to your support and how much is contributed?

ON PAGE FIVE, PLEASE LIST THE SOURCES OF YOUR PERSONAL INCOME. PLEASE INDICATE THE AMOUNT FROM EACH SOURCE ON A PER MONTH BASIS.

ALSO ON PAGE FIVE, LIST YOUR CURRENT EXPENSES AND ASSETS.

ASSET SUMMARY WORKSHEET

DATE:

APPLICANT NAME:

OF RESIDENTS AT THE ADDRESS:

PARCEL NUMBER:

MONTHLY EXPENSES:

House Payment(s)	
House Insurance	
Second Mortgage	
Property Taxes	
Special Assessment	
Utility Bills (List Separately)	
Total Vehicle Payment	
Total Vehicle Insurance	
Health Insurance	
Medical Bills	
Prescriptions	
Loan Payments	
Credit Card Payments	
Child Care	
Food/Clothing	
Home Maintenance	
Lawn Care/Snow Removal	
Other	

ANNUAL EXPENSES:

*Equity above ___% of house True Cash Value

INCOME:

Wages, Salary, Tips	
All Interest & Dividends	
Net Rental Income	
Retirement Pension	
Annuity	
IRA Distributions	
Deferred Comp. (457)	
401/403 Plan	
Capital Gains	
Alimony	
Social Security	
Child Support	
Unemployment & TRA	
Worker's Comp.	
ADC & GA Benefits	
Gambling Winnings (P-9300)	
Cash Gifts (P-9300)	
Insurance Payments	
Other	
Other	
Other	
Other	

ANNUAL INCOME:

FEDERAL INCOME LIMIT:

ASSETS:

Cash & Checking	
Savings & CD's	
Bonds, Stocks	
Insurance Policy	
IRA, Annuity, Keogh, etc	
Mutual Funds	
401/403 Plan	
Deferred Comp. (457)	
*Equity in Primary Residence	
Buildings Other Than Residence	
Car 1	
Car 2	
Recreational Vehicles	
Personal Property (Art, Antiques)	
\$ Received From Sale of Property	
Inheritance	
Medicare/Medicaid/Food Stamps	
Other	

TOTAL ASSETS

- ASSET ALLOWANCE

NET ASSETS

ASSET VALUE LIMIT:

EXEMPTION REQUEST

PLEASE STATE YOUR SPECIFIC REASONS FOR SEEKING TAX RELIEF:

DO YOU ANTICIPATE ANY CHANGE IN YOUR FINANCIAL STATUS, HEALTH STATUS OR MARITAL STATUS IN THE NEXT YEAR? **YES NO**

Please describe any anticipated change: _____

DO YOU ANTICIPATE SELLING THE PROPERTY FOR WHICH RELIEF IS SOUGHT IN THE NEXT YEAR? **YES NO**

I am (we are) unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7 Michigan Compiled Laws. I have read this application and fully understand the contents thereof. I (we) declare that the statements made herein are complete, true, and correct to the best of my (our) knowledge.

STATE OF MICHIGAN)
COUNTY OF OAKLAND)

SUBSCRIBED AND SWORN TO BEFORE ME

THIS DATE OF _____

NOTARY PUBLIC

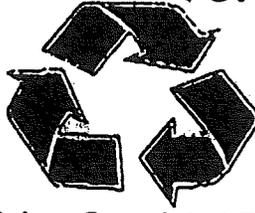
APPLICANT'S SIGNATURE

REDUCTION REQUEST

PAGE SEVEN

ADDITIONAL INFORMATION

CITY OF WIXOM
APPLICATION FOR WAIVER OF RECYCLING FEE



Please Return Completed Form To:

City of Wixom DPW
49045 Pontiac Trail
Wixom, MI 48393
(248) 624-0141

Homeowner's Name:
Property Address:
Daytime Telephone Number:

REASON FOR EXEMPTION:

(Attach required supporting documents-See Reverse Side)

- Financial Hardship
- Physical Disability
- Special Circumstances

Describe Disability or Circumstances:

Signature of Applicant _____

Date _____

Do Not Write Below This Line

RECYCLING BOARD OF REVIEW

Parcel Identification Number: _____

Date of Decision: _____

- Approved
- Denied

Length of Exception: _____

- Full Year
- Half Year

FINANCIAL HARDSHIP

If you are applying for a Financial Hardship Exemption, you must attach to this application, copies of:

Last Year's Federal Income Tax Return

and

Last Year's State Income Tax Return

or

Homestead Property Tax Credit Form

PHYSICAL DISABILITY

If you are applying for a Physical Disability Exemption, due to blindness, permanent disability, or temporary disability, you must live alone and sign the statement below:

You must also attach to this application:

A letter from a licensed physician in the State of Michigan stating your disability and that it prevents you from complying with the recycling provisions of the City.

I certify that I live alone at the address listed on the front of this application.

Signature

Date

SPECIAL CIRCUMSTANCES

If you are applying for a Special Circumstances Exemption, please attach to this application:

A letter explaining your special circumstances and any proof you may have. Include in your letter the estimated length of time you expect your temporary circumstances to last.
