



Rochester Hills

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Master

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Regular Meeting

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File Name: Request to Adopt the updated Poverty Exemption Guidelines

Final Action:

Title label: Request to Adopt the updated Poverty Exemption Guidelines

Notes:

Sponsors:

Enactment Date:

Attachments: 051021 Agenda Summary.pdf, Poverty Exemption Guidelines 2021.pdf

Enactment Number:

Contact:

Hearing Date:

Drafter:

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Related Files:

History of Legislative File

| Ver- sion: | Acting Body: | Date: | Action: | Sent To: | Due Date: | Return Date: | Result: |
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Text of Legislative File 2021-0176

Title
Request to Adopt the updated Poverty Exemption Guidelines

Body

Whereas, the adoption of guidelines for poverty exemptions is within the purview of the City Council; and

Whereas, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and Public Act 253 of 2020; and

Whereas, pursuant to Public Act 390 of 1994 and Public Act 253 of 2020, the City of Rochester Hills, Oakland County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding two years;

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
2. File a claim with the Assessor or Board of Review, accompanied by SIGNED federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year and two years prior.
3. File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include, but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
4. Produce a valid driver's license or other form of identification if requested.
5. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
6. Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
7. The application for an exemption shall be filed after January 1, but prior to three weeks before the March, July or December Board of Review to allow for evaluation and approval by the Board of Review. The filing of this claim **AND ALL REQUIRED DOCUMENTS** constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

Now, Therefore Be It Resolved, that the Rochester Hills City Council hereby adopts the guidelines for poverty exemptions.