



# Rochester Hills

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## Master

**File Number: 2021-0176**

**File ID:** 2021-0176

**Type:** Exemptions

**Status:** To Council

**Version:** 2

**Reference:** 2021-0176

**Controlling Body:** City Council  
Regular Meeting

**File Created Date :** 05/04/2021

**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:** 060721 Agenda Summary.pdf, Poverty Exemption Guidelines.pdf, Final Opinion and Judgment - 20-004256.pdf, 20-004256 precedent order.pdf, 051021 Agenda Summary.pdf, 051021 Poverty Exemption Guidelines 2021 (Revised).pdf, 051021 Poverty Exemption Guidelines 2021.pdf, 051021 Resolution (Draft).pdf, 051021 Resolution (Draft - Revised).pdf

**Enactment Number:**

**Contact:**

**Hearing Date:**

**Drafter:**

**Effective Date:**

**Related Files:**

### History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	City Council Regular Meeting	05/10/2021	Postponed by Resolution				Pass

### 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 of 1994, 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 of the property for which an exemption is requested.
2. File a claim with the Board of Review on a form prescribed by the State Tax Commission 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.
3. Produce a valid driver's license or other acceptable form of identification if requested.
4. Submit 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.
5. File a claim reporting that the combined assets of all persons do not exceed the current guidelines.
6. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is being requested.
7. 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.

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