



## Legislation Text

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**File #:** 2022-0282, **Version:** 1

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### Request to Adopt the Updated Poverty Exemption Guidelines

**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. 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 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 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. 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.
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.