



# City of Madison Heights

City Hall Municipal Offices  
300 W. Thirteen Mile Road  
Madison Heights, MI 48071

Department of Public Services  
801 Ajax Drive  
Madison Heights, MI 48071

Fire Department  
31313 Brush Street  
Madison Heights, MI 48071

Police Department  
280 W. Thirteen Mile Road  
Madison Heights, MI 48071

[www.madison-heights.org](http://www.madison-heights.org)

The following is an excerpt from the Regular Meeting of the Madison Heights City Council, Madison Heights, Oakland County, Michigan held on January 8, 2024, at 7:30 p.m. Eastern Time.

Present: Mayor Grafstein and Mayor Pro Tem Bliss. Councilmembers: Fleming, Mier, Rohrbach, and Soltis.

Absent: Councilor Wright.

Motion to approve the following 2024 Poverty Exemption Resolution and Application.

Motion made by Councilor Rohrbach, Seconded by Councilman Fleming.

## RESOLUTION ADOPTING POVERTY EXEMPTION GUIDELINES

**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 property assessments due to limited income and assets, referred to as "Poverty Exemptions."

**THEREFORE, BE IT RESOLVED** that in order to be eligible for poverty exemption in the City of Madison Heights, 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 Board of Review on a form provided by the **City Assessor's Office**. The form must be filled out in its entirety and returned in person. Handicapped or infirmed applicants may call the **Assessor's Office** to make necessary arrangements for assistance.
3. Submit the most recent year's copies of the following:
4. All applicants and other persons residing in the homestead **must** submit last year's copies of the following:

### Area Code (248)

Assessing .....	858-0776	Fire Department .....	583-3605	Nature Center .....	585-0100
City Clerk .....	583-0826	43rd District Court .....	583-1800	Police Department .....	585-2100
City Manager .....	583-0829	Housing Commission .....	583-0843	Purchasing .....	837-2602
Community Development .....	583-0831	Human Resources .....	583-0828	Recreation .....	589-2294
Department of Public Services .....	589-2294	Library .....	588-7763	Senior Citizen Center .....	545-3464
Finance .....	583-0846	Mayor & City Council .....	583-0829	Water & Treasurer .....	583-0845

- a. Federal Income Tax Return-1040, 1040A or 1040E.
  - b. Michigan Income Tax Return-MI1040, MI1040A or MI1040EZ.
  - c. Senior Citizens Homestead Property Tax Form MI-1040CR-1.
  - d. General Homestead Property Tax Claim MI-1040CR-4.
  - e. Statement from Social Security Administration and/or Michigan Social Services as to moneys paid to you during previous year.
  - f. All copies of the prior year bank statements (including December) as well the statement(s) from the current month.
  - g. Family Independence Program (FIP) and/or Food Assistance Program (FAP) statement of benefits.
  - h. Complete IRS form 4506-T and return it with the application.
5. Produce a valid driver's license or other form of identification for all persons residing in the household.
  6. Produce a deed, land contract or other evidence of ownership of the property for which the exemption is requested.

**BE IT FURTHER RESOLVED** that applications may be filed only once annually beginning January 1<sup>st</sup> each year for the March Board of Review or beginning May 1<sup>st</sup> until the day prior to the last day of the Board of Review meeting.

**BE IT FURTHER RESOLVED** that the applicant's total household income cannot exceed the Federal Poverty Guidelines published in the prior calendar year in the Federal Register set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.

**BE IT FURTHER RESOLVED** that meeting the income level guidelines does not guarantee 100% exemption, at their discretion in accordance with the General Property Tax Act 211.7u(5), the Board may grant a full or partial exemption as permitted under the law, if deemed appropriate.

**BE IT FURTHER RESOLVED** that if the Board of Review determines that the applicant has or should have income from other sources, such as relatives, dependents and/or friends, they may add this income to the applicant's reported income. If the resulting sum of these incomes is greater than the income guidelines, then a poverty exemption may be denied. If the amount of this income is added to the applicant's reported income and the resulting sum is less than the income guidelines, then a poverty exemption may be granted.

**BE IT FURTHER RESOLVED** that the Board may review applications without the applicant being present. However, *the Board may request that any or all applicants be physically present to respond to any questions the Board or Assessor may have. This means that an applicant could be called to appear on short notice.*

1. At this meeting an applicant should be prepared to answer questions regarding their financial affairs, health, the status of people living in their home, etc.
2. All applicants appearing before the Board will be administered an oath, as follows:

"Do you, \_\_\_\_, swear and affirm that evidence and testimony you will give on your own behalf before the Board of Review is the truth, the whole truth, and nothing but the truth, so help you God."

Applicant responds, "I do" or "I will."

**BE IT FURTHER RESOLVED** that a poverty exemption shall not be granted to any applicant whose assets exceed \$10,000. An applicant's homestead and principal vehicles shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, bonds, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

**BE IT FURTHER RESOLVED** that the designated City Official and the Board of Review must agree as to the disposition of the poverty claim for the exemption to be granted and any successful applicant may be subject to personal investigation by the City. This would be done to verify information submitted or statements made to the Assessor or Board regarding their poverty tax exemption claim. The designated City Official will tape and keep minutes of all proceedings before the Board of Review and all meetings must be held in a municipal building.

**BE IT FURTHER RESOLVED** a person filing a poverty exemption claim is not prohibited from also appealing the assessment on the property for which that claim is made before the March Board of Review in the same year.

**BE IT FURTHER RESOLVED** that the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemptions. The same standards shall apply to each taxpayer within the city claiming the poverty exemption for the assessment year. In reviewing the application and all supporting documentation, the Board of Review will consider income, assets, and potential earning capacity of the applicant.

**BE IT FURTHER RESOLVED** that in order to ease the burden on taxpayers, the 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 City of Madison Heights 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.

**BE IT FURTHER RESOLVED** that to conform with the provisions of PA 253 of 2020, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

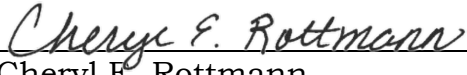
Voting Yea: Mayor Grafstein, Mayor Pro Tem Bliss, Councilman Mier, Councilor Rohrbach, Councilman Soltis

Absent: Councilor Wright

Motion Carried.

CERTIFICATION:

I, Cheryl E. Rottmann, the duly appointed City Clerk of the City of Madison Heights, County of Oakland, State of Michigan, do hereby certify that the foregoing is a resolution adopted by the Madison Heights City Council at their Regular Meeting held on January 8, 2024.

  
Cheryl E. Rottmann  
City Clerk