



OFFICE USE ONLY (Date Stamp)

City of Madison Heights
2022
Poverty/Hardship
Exemption Application

OFFICE USE ONLY

NAME:	PARCEL NUMBER: 44-25-
	APPLICATION #: 2022-

Poverty Exemptions

In order to qualify for a poverty exemption, you must meet the following five criteria:

1. You must be the owner of and have a homestead exemption on the property; you cannot be the renter who is liable for the taxes.
2. You must be an owner of and occupy as a principal residence the property for which an exemption is requested.
3. You must qualify under the current Federal Poverty Guidelines based on family size (attached).
4. You must identify yourself to the Treasurer's Department.*

If you qualify then, on an annual basis:

1. You may obtain an application.
2. For every person residing in the household, you must attach a copy of last year's Federal and State Income Tax Forms including the General Homestead Property Tax Claim Form MI-1040 CR-4 (**very important**), any W-2's, any 1099's and all bank statements from the prior year (including December), as well as statement(s) from the current month. Include any Family Independence Program (FIP) and/or Food Assistance Program (FAP).
3. If you did not file a tax return, then you must get a statement of benefits paid from the Social Security Administration or Michigan Department of Social Services. You must also submit a signed form 4988 (attached to the application).
4. Produce a valid driver's license or other form of identification for all persons residing in the household.
5. Produce a deed, land contract or other evidence of ownership of the property for which the exemption is requested.
6. Sign the application when you return it to our office as it must be notarized or countersigned by a member of the City Treasurer's staff.
7. Complete and return IRS form 4506-T with the application.
8. All petitions must be returned no later than the day prior to the last day of the Board of Review.

CITY OF MADISON HEIGHTS
BOARD OF REVIEW

POLICY FOR APPLICANTS REQUESTING CONSIDERATION
FOR POVERTY EXEMPTIONS

1. All applicants must obtain the proper applications from the City Treasurer's Office. Handicapped or infirmed applicants may call the Treasurer's Office to make necessary arrangements for assistance.
2. Applicants will not be eligible for consideration if they do not meet the following 2022 Federal Poverty guidelines:

FEDERAL POVERTY GUIDELINES

A family of 1 must not make more than \$12,880/year
A family of 2 must not make more than \$17,420/year
A family of 3 must not make more than \$21,960/year
A family of 4 must not make more than \$26,500/year
A family of 5 must not make more than \$31,040/year
A family of 6 must not make more than \$35,580/year
A family of 7 must not make more than \$40,120/year
A family of 8 must not make more than \$44,660/year

For each additional family member, add a maximum of \$4,540 per year.

3. Applicants cannot have more than \$10,000 in assets to be eligible for consideration.

Assets do not include: homestead or principal vehicles.

Assets do include: cash, stocks, insurance policies, coin collections, boats, recreation vehicles, second homes
or
other salable properties, retirement accounts, jewelry, etc.

Household Income is the total income (taxable and nontaxable) of everyone who resides in the household. It is the sum of adjusted gross income (AGI) plus all income exempt or excluded from AGI. Total household income includes – wages, salaries, tips; income from a business, rent or farm; Social Security; Supplemental Security Income (SSI), Department of Human Services (DHS) and Family Independence Program (FIP) benefits; child support; alimony; unemployment, workers' and veterans' disability compensation; pension benefits; interest income; gifts and winnings in excess of \$300.00 and other sources of income for all individuals living in the household.

Revised: 02/22/2021

COUNCIL POLICY

To provide for the equitable administration of the poverty exemption section of the General Property Tax Law as amended:

"Section 1"

APPLICATION PROCEDURE

- A. All applicants must obtain the proper application from the City Treasurer's Office. Handicapped or infirmed applicants may call the Treasurer's Office at 248-583-0845 to make necessary arrangements for assistance. Applications will be accepted after May 1, through the day prior to the last day of the Board of Review.
- B. Applicants total household income cannot exceed the annual Federal Poverty Guidelines published in the prior calendar year in the Federal Register as set forth by the U. S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually.
- C. All applicants must be the property owner(s) & reside therein.
 - 1. Must produce a driver's license or other acceptable method of identification.
 - 2. Must produce a deed, land contract or other evidence of ownership if Assessor requests it.
- D. All applicants must fill out our application form in its entirety and return it, in person, to this office.
 - 1. Must not sign it until returned.
 - 2. Application must be notarized or signed by the Assessor when it is turned in.
- E. All applicants and other persons residing in the homestead must submit last years copies of the following:
 - 1. Federal Income Tax Return - 1040, 1040A or 1040E
 - 2. Michigan Income Tax Return - MI1040, MI1040A or MI1040EZ
 - 3. Senior Citizens Homestead Property Tax Form MI-1040CR-1 or
 - 4. General Homestead Property Tax Claim MI-1040CR-4
 - 5. Statement from Social Security Administration and/or Michigan Social Services as to moneys paid to you during previous year.
 - 6. All copies of the prior year bank statements (including December) as well the statement(s) from the current month.
 - 7. Family Independence Program (FIP) and/or Food Assistance Program (FAP) statement of benefits.
 - 8. Complete IRS form 4506-T and return it with the application.
- F. Applications may be filed with this office only once annually beginning May 1st each year for the July Board of Review but in any event no later than the day prior to the last day of the Board of Review meeting.

"Section 2"

EVALUATION PROCEDURE

- A. The Board of Review may review applications without 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.
- B. 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.
- C. 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."

"Section 3"

THREE (3) PART TEST

The Board will apply a (3) three-part test to determine the eligibility and amount of the exemption.

A. **THE INCOME TEST:** 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.

B. **THE ASSET TEST:**

1. A poverty exemption shall not be granted to any applicant whose assets* exceed \$10,000. An applicant's home and automobile shall be excluded from consideration as an asset.

* Cash, stocks, funds, bonds, insurance, coin collections, etc.

C. **THE INCOME FROM OTHER SOURCES TEST:** If the Board of Review determines that the applicant has or should have income from other sources, such as relatives, dependents, friends, they may add this income to the applicant's reported income and if the resulting sum of these incomes is greater than the Federal Poverty 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 Federal Poverty Guidelines, then a poverty exemption may be granted.

"Section 4"

CALCULATION, DISPOSITION, AND REGULATION OF THIS EXEMPTION

- A. Meeting the income level and asset guidelines does not guarantee 100% exemption, at their discretion, the Board may approve 25%, 50% or 100% exemption, if deemed appropriate.
- B. The city official and the Board of Review must agree as to the disposition of the poverty claim for the exemption to be granted.
- C. 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 in regard to their poverty tax exemption claim.
- D. The 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.
- E. 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.
- F. 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.

REQUIRED DOCUMENTS

Hardship Exemption applicants shall submit copies of the documents listed below to be considered for eligibility. For each member of the household, please attach copies of the applicable documents to your application.

- MOST CURRENT YEAR FEDERAL INCOME TAX RETURN-1040, 1040a or 1040EZ
- MOST CURRENT YEAR MICHIGAN INCOME TAX RETURN-MI1040, MI1040A or MI1040EZ
- MOST CURRENT YEAR HOMESTEAD PROPERTY TAX MI-1040CR -or- SENIOR CITIZEN HOMESTEAD PROPERTY TAX MI-1040CR-1
- STATEMENT FROM SOCIAL SECURITY ADMINISTRATION and/or THE MICHIGAN SOCIAL SERVICES AS TO MONIES PAID TO APPLICANT(S) DURING THE PREVIOUS CALENDAR YEAR, ALONG WITH A CURRENT FORM 4988 POVERTY EXEMPTION AFFIDAVIT (if this is the sole source of income)
- ALL COPIES OF THE PRIOR YEAR BANK STATEMENTS (INCLUDING DECEMBER) AS WELL AS THE STATEMENT(S) FROM THE CURRENT MONTH
- FAMILY INDEPENDENCE PROGRAM (FIP) and/or FOOD ASSISTANCE PROGRAM (FAP) STATEMENT OF BENEFITS
- COMPLETED IRS FORM 4506-T
- COPY OF DRIVER'S LICENSE OR OTHER FORM OF VALID IDENTIFICATION
- PROOF OF OWNERSHIP-DEED, LAND CONTRACT OR OTHER EVIDENCE OF OWNERSHIP

PLEASE INCLUDE DOCUMENTATION OF INCOME SOURCES FOR ALL MEMBERS OF THE HOUSEHOLD.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION: Petitioner must list all required personal information.

Petitioner's Name:		Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:	Number of Legal Dependents:
Property Address of Principal Residence:		City:	State: ZIP Code:
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit:	

PART 2: REAL ESTATE INFORMATION: List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Code Number:		Name of Mortgage Company:	
Unpaid Balance Owed on Principal Residence:	Monthly Payment:	Length of Time at this Residence:	
Property Description:			

PART 3: ADDITIONAL PROPERTY INFORMATION: List information related to any other property owned by you or any member residing in the household.

<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below		Amount of Income Earned from Other Property:	
1	Property Address:	City:	State: ZIP Code:
	Name of Owner(s):	Assessed Value:	Date of Last Taxes Paid: Amount of Taxes Paid:
2	Property Address:	City:	State: ZIP code:
	Name of Owner(s):	Assessed Value:	Date of Last Taxes Paid: Amount of Taxes Paid:

PART 4: EMPLOYMENT INFORMATION: List your current employment information.

Name of Employer:			
Address of Employer:	City:	State:	ZIP Code:
Contact Person:	Employer Telephone Number:		

PART 5: INCOME SOURCES: List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION: List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount of Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE: List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION: All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS: List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT: List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION: The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expenses (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), 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 or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 12: POLICY AND GUIDELINES ACKNOWLEDGMENT:

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

<input type="checkbox"/> The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 13: CERTIFICATION:

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from the property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit’s December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

IMPORTANT NOTICE:

Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

IMPORTANT NOTICE:

A COPY OF YOUR LATEST Federal Income Tax Return, State Income Tax Return (MI-1040) and your Homestead Property Tax Credit Claim (MI-1040 CR-1, 2, 3, or 4) **MUST** be attached as proof of income.

NOTE: DO NOT SIGN until notarized by Assessing Department Personnel.

STATE OF MICHIGAN
COUNTY OF OAKLAND

The undersigned, being duly sworn, deposes and says that the statements made in the foregoing application are true and that he has no money, income or property other than that mentioned herein.

Petitioner's Signature

Subscribed and sworn to before me this _____ day of _____, A.D., 20 ____.

Notary Public, Oakland County, Michigan
Or Assessing Officer

My Commission expires: _____

This application must be returned no later than the day prior to the last day of the Board of Review.

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 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

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.

Owner Name	Owner Telephone Number		
Mailing Address	City	State	ZIP Code

PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name	Daytime Telephone Number		
Mailing Address	City	State	ZIP Code

PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.

City or Township (check the appropriate box and enter name)	County		
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
Name of Local School District			
Parcel Identification Number	Year(s) Exemption Previously Granted by Board of Review		
Homestead Property Address	City	State	ZIP Code

PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- I own the property in which the exemption is being claimed.
- The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.
- After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.

PART 5: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.

Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee	Date
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Designee must attach a letter of authority.

LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)

<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)	Tax Year(s) exemption will be posted to tax roll
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CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.

Assessor Signature	Date Certified by Assessor
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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

The following is an excerpt from the Regular Meeting of the Madison Heights City Council, Madison Heights, Oakland County, Michigan held on June 13, 2022, at 7:30 p.m. Eastern Time.

Present: Mayor Grafstein. Councilmembers: Aaron, Fleming, Rohrbach, Soltis and Wright.

Absent: Mayor Pro Tem Bliss.

CM-22-194. Resolution Adopting Poverty Exemption Guidelines.

Motion made by Councilor Wright, Seconded by Councilman Soltis, to approve the 2022 Poverty Exemption Guidelines Resolution, in compliance with PA 253 of 2020, as follows:

**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:
 - 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.

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

- 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 1st each year for the March Board of Review or beginning May 1st 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, the Board may approve 25%, 50% or 100% exemption, 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, Councilwoman Aaron, Councilman Fleming, Councilor Rohrbach, Councilman Soltis, Councilor Wright

Absent: Mayor Pro Tem Bliss

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 June 13, 2022.

Cheryl E. Rottmann

Cheryl E. Rottmann
City Clerk