

STATE OF MICHIGAN  
COUNTY OF OAKLAND  
CITY OF BLOOMFIELD HILLS

RESOLUTION TO ESTABLISH AND ADOPT 2025 CITY OF BLOOMFIELD HILLS  
POVERTY EXEMPTION POLICY AND GUIDELINES

At the regular meeting of the Bloomfield Hills City Commission, Oakland County, Michigan, held on the 11<sup>th</sup> day of February 2025, at the City Hall, 45 East Long Lake Road, Bloomfield Hills, Michigan 48304-2322 the following Resolution was offered by Commissioner Commissioner Buckley and supported by Commissioner Commissioner D. Fisher

WHEREAS, persons who in the judgment of the Board of Review by reason of poverty, are unable to contribute to the public charge, are eligible for exemption in whole or in part from property taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to MCL 211.7u(2)(e) the adoption of guidelines to establish poverty exemptions is within the purview of the City Commission; and

WHEREAS, the City Commission does establish and adopt the 2025 City of Bloomfield Hills Poverty Exemption Policy and Guidelines as presented and attached to this Resolution.

NOW THEREFORE, BE IT RESOLVED by the City Commission of the City of Bloomfield Hills that the City Commission establishes and adopts the 2025 City of Bloomfield Hills Poverty Exemption Policy and Guidelines which is attached to this Resolution and incorporated herein.

Ayes:  
Nays:  
Absent:  
Abstentions:

STATE OF MICHIGAN     )  
                                      ) ss.  
COUNTY OF OAKLAND )

I, Amy Burton, the duly qualified and appointed City Clerk of the City of Bloomfield Hills, Oakland County, Michigan, do hereby certify that the foregoing is a true and complete copy of the Resolution adopted by the City Commission of the City of Bloomfield Hills at a duly called meeting held on the 11<sup>th</sup> day of February 2025, the original of which is on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 11<sup>th</sup> day of February, 2025.

*Amy Burton*

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AMY BURTON, City Clerk

**2025 CITY OF BLOOMFIELD HILLS  
POVERTY EXEMPTION**

**POLICY AND GUIDELINES**

**A. POLICY**

The Bloomfield Hills Board of Review shall analyze all properly submitted applications for Poverty Exemptions, according to amended P.A. 390 of 1994, section 211.7u of the Michigan Compiled Laws (MCL) and P.A. 253 of 2020. Every taxpayer will be treated the same, and the items to be considered and the manner in which they will be analyzed are listed under the following guidelines.

**B. APPLICATION GUIDELINES**

1. For a Poverty Exemption the applicants must own and occupy the property as their principal residence. (Otherwise known as Primary, Permanent, Homestead, Household)
2. Required documents include Federal and Michigan Income Tax Returns along with a filed MI-1040CR, Homestead Property Tax Credit Claim. These returns are required to be eligible for a poverty exemption. For calendar year 2025, these are the tax returns for 2024. For those persons residing in or on the subject property who are not required to file Federal or State Income Tax Returns, said persons may file an affidavit with the City indicating they are not required to file said tax returns; however, the owner of the subject property must file said tax returns with the City.
3. Income and Asset information includes all members of the household. Information regarding exemptions for dependents, elderly and disabled obtained from the Federal and Michigan Income Tax Returns will be noted. Suggested Asset and Income sources:

Income – includes but is not limited to the following:

- a. Employment
- b. Pensions
- c. Social Security
- d. Unemployment Compensation
- e. Worker's Compensation
- f. General Assistance
- g. Aid to Dependent Children
- h. Alimony
- i. Interest
- j. Dividends
- k. Child Support
- l. Insurance
- m. Gifts, Cash, Loan, Etc.
- n. Other

Note: Payments provided through the Holocaust Restitution Program are exempt income in determining eligibility for a Poverty Exemption. Please also note that monies/credits received pursuant to MCL 206.520 (Homestead Property Tax Credit) is not income for purposes of MCL 211.7u.

Assets – includes but is not limited to the following:

- a. Cash
- b. Checking/Savings Account
- c. Stocks/Bonds
- d. IRK/Keogh Annuities and Certificates of Deposit
- e. Deferred Compensation
- f. Investments
- g. Money Markets
- h. Vehicles (such as Cars, Trucks, SUVs) other than First Initial Vehicle
- i. Insurance
- j. Gifts/Cash
- k. Real Estate other than Principal Residence
- l. Personal property
- m. Recreational Vehicles and Recreational Equipment
- n. Boats, Jet Skis and other similar Aquatic Vehicles

4. All property taxes shall be paid and current on the property or on a payment plan with the Oakland County Treasurer to pay the delinquency.

C. 2025 CITY OF BLOOMFIELD HILLS POVERTY GROSS INCOME SCHEDULE

Size of Family Unit	Poverty Guidelines
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For each additional person, add	\$5,380

D. EVALUATION PROCEDURE

1. Application may be reviewed by the March Board of Review without the applicant being present. However, the Board may request that an applicant or their representative be available to respond to any questions the Board may have. Board of Review meeting schedules will be made available to the applicants.

2. If requested, the applicant should be prepared to answer questions regarding their financial affairs, health, the status of people living in their home, etc.
3. The Board of Review will follow the approved policy and guidelines to determine eligibility and the amount of the exemption.
4. A majority of the Board of Review must agree as to the disposition of the poverty claim for the exemption to be granted.
5. All information is subject to verification.
6. The City will keep minutes of all proceedings before the Board of Review. All meetings are to be held in a municipal building.
7. A person filing a poverty exemption claim may also appeal the same parcel's assessment before the current March Board of Review.
8. The Board of Review shall follow the policy and guidelines of the City of Bloomfield Hills in granting or denying an exemption under this section. Pursuant to P.A. 253 of 2020, the Board of Review may only grant exemptions as follows: (1) 100% reduction to taxable value, (2) 75% reduction to taxable value, or (3) 50% reduction to taxable value, or (4) 25% reduction to taxable value, or (5) any other percentage reduction to taxable value approved by the State Tax Commission.

E. INCOME AND ASSET TESTS

1. Income Test: An applicant must meet the 2025 City of Bloomfield Hills Poverty Gross Income Schedule as set forth in Section C.
2. Asset Test: The asset threshold for an applicant in the City of Bloomfield Hills shall be assets not exceeding a value of \$25,000 for one person living in the residence, or \$35,000 for two or more people living in the residence.

**The review process may require additional information to determine eligibility.**