

STATE OF MICHIGAN  
COUNTY OF OAKLAND  
CITY OF WALLED LAKE

A RESOLUTION ESTABLISHING POLICY RELATIVE TO  
THE REVIEW AND GRANTING OF POVERTY EXEMPTIONS  
BY THE WALLED LAKE BOARD OF REVIEW

**RESOLUTION 2025-06**

At a Regular Meeting of the City Council of the City of Walled Lake, Oakland County, Michigan, held in the Council Chambers at 1499 E. West Maple Road, Walled Lake, Michigan 48390, on the 18<sup>th</sup> day of February 2025 at 7:30 p.m.

WHEREAS, MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994, PA 620 of 2002 and most recently PA 253 of 2020; and

WHEREAS, the local governing body is required to adopt guidelines that establish income levels for their poverty exemption guidelines and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U. S. Department of Health and Human Services.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby approves the following guidelines:

Section 1. Applicant must physically occupy and be the “sole” owner(s) of the property for which the exemption is requested.

Section 2. The subject property must be classified as an “improved single family residential” or residential condominium” property with a valid Homeowner’s Principal Residence Exemption currently in effect.

Section 3. The applicant must submit the most recent year’s copies of the following for all persons residing in the homestead:

- A. Federal Income Tax Return – 1040 or 1040A.
- B. If applicant did not file Michigan State Income Tax Return, they MUST provide statement of benefits paid from the Social Security Administration or Michigan Department of Social Services.
- C. Three months of all bank statements.
- D. Copy of filed MI-1040-CR.
- E. Statement from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants during the previous year.
- F. The applicant must supply a copy of current driver’s license or other form of identification.
- G. The applicant must provide a deed, land contract, or other evidence of ownership if Board requests it.

Section 4. That the applicant's total household income cannot exceed the most current limits set forth by the U.S. Department of Housing and Urban Development (HUD) "Very-Low Income" figures, to be updated annually.

Section 5. That the total value of the assets of the applicant and each member of the applicant's household shall not exceed \$50,000. Excluding the property for which the exemption is requested and excluding the primary single vehicle(s) of transportation BUT including all other property, including from all other persons residing in the household. Property shall include, but is not limited to cash, savings, stocks, mutual funds, certificates of deposit, insurance commodities, coin collections, boats, jewelry, art, motor vehicles, recreation vehicles, second homes, or any other saleable real property or other tangible items.

Section 6. That a poverty exemption shall not be granted to any applicant who owns real property, whether singly or jointly, regardless of location, other than their homestead.

Section 7. That any reductions in the State Equalized Value of property is granted for one year only must be applied for and reviewed annually based on the applicant's current situation.

Section 8. That if a person meets all applicable eligibility requirements, the Board of Review shall grant an eligible exemption of a 25% reduction in taxable value for the year in which the exemption is granted. To qualify for eligible reduction shall be determined according to the applicable eligibility criteria. No other method of calculating the amount of an exemption may be utilized except an alternate reduction in taxable value authorized by the State Tax Commission.

Section 9. 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 Walled Lake 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.

Section 10. To conform to the provisions of MCL 211.7u, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

Motion to approve Resolution offered by Woods and seconded by Owsinek.

AYES: (6)

Lublin, Owsinek, Woods, Ambrose, Fernandes, Ackley

NAYS: (0)


ABSENT: (1)


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ABSTENTIONS: (0)

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN     )  
                                  )SS  
COUNTY OF OAKLAND    )

  
JENNIFER A. STUART  
City Clerk

  
LINDA S. ACKLEY  
Mayor