City of Lathrup Village

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TO: Mayor & City Council
FROM: Mike Greene – City Administrator
DATE: February 23, 2026
RE: BOR Poverty Exemptions

Background Brief: Referred to as the "poverty exemptions", the most recent Poverty procedure was adopted by resolution through the City Council on January 25, 2021. The City Assessor has requested that the proposed application and resolution for proposed changes be presented to the council board for approval.

These changes, if accepted, would be effective for 2026 and forward. It is recommended that the City use the HUD "Very Low Income" values for the *previous year*. Then, the Board of Review can consider the applications at their meeting in March (and July or December), rather than waiting for the current year values, which are released in April, and only considering these applications in July and/or December.

Two benefits of this proposed change are:
1. The applicants will file their application and provide documents at the same time they are filing their income taxes, rather than waiting until after April, thus making it more convenient for them.
2. Both their Summer and Winter tax bills will reflect the accurately adjusted property taxes levied, rather than waiting for an adjustment on their Summer tax bill after the Board of Review meeting in July. (This has created a hardship for those with the poverty exemption granted, who also have their taxes escrowed with their mortgage.)

Previous Action: January 25, 2021 – Council Approval

Economic Impact: N/A

Recommendation: It is my recommendation to approve the updated poverty exemptions guidelines.

Recommended Motion:
Moved by Council Member, _____ seconded by Council Member, _____
to adopt the policy relative to the review and granting of poverty exemptions by the Board of Review.

Bruce Kantor	**Kelly Garrett**	**Jalen Jennings**	**Jason Hammond**	**John Sousanis**
Mayor	Mayor Pro-Tem	Council Member	Council Member	Council Member