



CITY OF MADISON HEIGHTS
300 WEST 13 MILE ROAD, MADISON HEIGHTS, MI 48071

FINANCE/TREASURER DEPARTMENT

Linda A. Kunath,
Finance Director/Treasurer

(248) 837-2639
LindaKunath@Madison-Heights.org

MEMORANDUM

DATE: January 6, 2026

TO: Meliss R. Marsh, City Manager

FROM: Linda A. Kunath, Finance Director/Treasurer

SUBJECT: 2026 Poverty Exemption Guidelines

Assessing Administration Services (AAS) is contracted to provided assessing services to the City of Madison Heights. AAS reviewed the City's Poverty Exemption Policy and Application forms and has suggested changes to comply with State of Michigan Tax Commission poverty guidelines. City Council last approved the Poverty Exemption policy and guidelines resolution on January 8, 2024.

The following resolution and application items reflect the updated changes for poverty exemption consideration by the Madison Heights Board of Review.

Resolution

This verbiage updates the Poverty Exemption Policy, Guidelines, and Application, and will encompass these changes moving forward.

Application

- Updates Federal Poverty Guidelines amounts. These amounts are updated per federal poverty guidelines updated annually by the United States Department of Health and Human Services
- Clarifies asset level test with dollar amounts as required by the State. This verbiage is in compliance with State Tax Commission (STC) Bulletin 17 of 2025 – MCL 211.7u
- Updates the grid that shows what percentage of exemption the applicant would receive if qualified.
- Provides a required documents checklist, which requires applicant's to initial each item.
- Removes reference to State form 5739 that is no longer required.

I recommend the City Council adopt the attached updated resolution, guidelines, and application as presented.