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TO: The Honorable Detroit City Council

FROM: David Whitaker, Director
Legislative Policy Division Staff 

DATE: May 20, 2025

RE: **RESOLUTION SUPPORTING SENATE BILL 292 TO ELIMINATE PROPERTY TAXES FOR SENIORS**

City Council Member Angela Whitfield-Calloway has requested the Legislative Policy Division (LPD) to produce a resolution urging the Michigan Legislature to adopt SB 292 to eliminate the property tax burden of senior citizens over 70 years of age. The requested resolution is attached.

Please contact our office should you have any questions or concerns.

BY CITY COUNCIL MEMBER ANGELA WHITFIELD-CALLOWAY

RESOLUTION SUPPORTING SENATE BILL 292 TO ELIMINATE PROPERTY TAXES FOR SENIORS

- WHEREAS** Article IX, Section 1 of the 1963 Michigan Constitution vests the Legislature with the authority to impose and collect taxes, and Article IX, Section 3 further provides that the Legislature “shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law.”; and ¹
- WHEREAS** Senate Bill 292 (102nd Legislature (2025–2026 Regular Session)), introduced on May 13, 2025, by Senator Michele Hoytenga, would amend the General Property Tax Act of 1893, 1893 PA 206, by granting a full ad valorem property-tax exemption, effective for taxes levied after December 31, 2025, to the principal residence of any Michigan homeowner who is seventy years of age or older; and ²
- WHEREAS** In 2016, Detroit posted both the highest effective homestead property-tax rate and the highest poverty rate among the fifty largest U.S. cities; and ³
- WHEREAS** Detroit’s seniors and retirees—many of whom subsist on limited, fixed incomes—shoulder a disproportionate share of the city’s property-tax burden, and as Detroit Board of Review Director Willie Donwell observes, tax-relief programs “allow (seniors) to have the mental security that their home is safe from loss due to tax foreclosure”; and ⁴
- WHEREAS** Senate Bill 292 proposes to provide critical tax relief to Michigan residents aged 70 and older by exempting their principal residence from property taxes levied after December 31, 2025, and further expresses the Legislature’s intent to annually appropriate sufficient funds from the state general fund to fully reimburse local units of government for any resulting loss of revenue; **NOW, THEREFORE, BE IT**
- RESOLVED** That the Detroit City Council strongly urges the Michigan Legislature to support and advance Senate Bill 292, which would eliminate the property tax burden on principal residences for seniors aged 70 and older, thereby promoting housing stability and financial security for Detroit’s aging population; **NOW BE IT FINALLY**
- RESOLVED** That the Detroit City Clerk is directed to transmit copies of this resolution to the Mayor, the Governor of Michigan, the Speaker of the Michigan House and Leader of the Michigan Senate to affirm the City of Detroit’s support for SB 292 and its commitment to advancing equitable, long-term housing relief for senior residents.

¹ Mich. Const. art. IX, §§ 1, 3

² S.B. 292, 102d Leg., Reg. Sess. (Mich. 2025)

³ Alexa Eisenberg et al., Preventing Owner-Occupied Property Tax Foreclosures in Detroit: Improving Access to the Poverty Tax Exemption 3 (Univ. of Mich. Poverty Solutions, Research Brief, Dec. 2018), <https://poverty.umich.edu/files/2018/12/PovertySolutions-PovertyTaxExemption-PolicyBrief-r2.pdf>

⁴ Struggling with Property Taxes? Program Offers Up to 100% Reduction for Eligible Detroit Homeowners, ClickOnDetroit (Sept. 18, 2024), <https://www.clickondetroit.com/sponsored/2024/09/18/struggling-with-property-taxes-program-offers-up-to-100-reduction-for-eligible-detroit-homeowners/>