

**GUIDELINE RESOLUTION FOR POVERTY EXEMPTION, AND
PARTIAL POVERTY EXEMPTION
Resolution No. 01-2022**

WHEREAS, the adoption of guidelines for poverty exemptions is required of the City Council; and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City of Carson City, Montcalm County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year. To be eligible, a person shall do all of the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the Supervisor/Assessor or Board of Review, accompanied by Federal and State income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review.

The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal. The following are the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

NOW, THEREFORE, BE IT HERBY RESOLVED: That the Supervisor/Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these reasons are communicated in writing to the claimant.

The foregoing resolution was offered by City Council Member Parmenter and supported by City Council Member Gage. Yeas: Five (5), Nays Zero (0), Absent: One (1), Abstain: Zero (0).

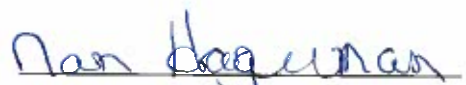
Resolution declared adopted.

CERTIFICATION OF RESOLUTION NO. 01-2022

We, the Mayor and the City Comptroller of the City of Carson City, Montcalm County, Michigan, do hereby certify that the foregoing Resolution No. 01-2022 offered by Councilperson Parmenter and seconded by Councilperson Gage was duly adopted by the City Council of the City of Carson City with a quorum being present at a regular meeting of the City Council on the 18th day of January, 2022, by a vote of Five (5) for; Zero (0) against; Zero (0) abstaining; and one (1) being absent.



Tom McCrackin, Mayor



Nan Hagerman, City Comptroller

MAXIMUM ASSET STANDARDS TO BE ELIGIBLE FOR A POVERTY EXEMPTION

(PA 390 OF 1994 STATES THAT THE POVERTY EXEMPTION GUIDELINES ESTABLISHED BY THE GOVERNING BODY OF THE LOCAL ASSESSING UNIT SHALL INCLUDE AN ASSET LEVEL TEST)

THE TOWNSHIP/CITY HAS ADOPTED THE FOLLOWING MAXIMUM ASSET STANDARDS FOR THE 2022 YEAR, FOR A HOUSEHOLD TO BE ELIGIBLE FOR A POVERTY EXEMPTION. THE BELOW ASSET LEVELS DO NOT INCLUDE THE VALUE OF YOUR HOMESTEAD (PER TRIBUNAL RULING 8-13-97, DOCKET # 236230, THE EQUITY OF THE HOMESTEAD SHOULD NOT BE INCLUDED WITHIN THE ASSET TEST TO BE VALID) ASSET LEVELS ARE INCREASED BY THE CPI EACH YEAR.

1 PERSON UNDER 65 YEARS	\$29,143
1 PERSON 65 YEARS AND OVER	\$29,143
2 PERSONS UNDER 65 YEARS	\$36,112
2 PERSONS WITH HOUSEHOLDER OVER 65	\$36,112
3 PERSONS	\$43,085
4 PERSONS	\$49,956
5 PERSONS	\$55,118
6 PERSONS	\$63,867
7 PERSONS	\$70,837
8 PERSONS	\$77,808
9 PERSONS OR MORE	\$84,269

IF YOUR HOUSEHOLD ASSETS EXCEED THIS AMOUNT, YOU ARE NOT ELIGIBLE FOR A POVERTY EXEMPTION

**** YOU MUST PROVIDE ALL ASSET INFORMATION WITH DOCUMENTATION ****

TOWNSHIP/CITY HOUSEHOLD INCOME STANDARDS TO BE ELIGIBLE FOR A POVERTY EXEMPTION

(PA 390 OF 1994 STATES THAT THE POVERTY EXEMPTION GUIDELINES ESTABLISHED BY THE GOVERNING BODY OF THE LOCAL ASSESSING UNIT SHALL INCLUDE AN ASSET LEVEL TEST)

THE TOWNSHIP/CITY HAS ADOPTED THE FOLLOWING STANDARDS FOR THE 2022 YEAR, FOR A HOUSHOLD TO BE ELIGIBLE FOR A POVERTY EXEMPTION. BELOW IS THE CHART FOR SIZE OF FAMILY.

SIZE OF FAMILY	POVERTY GUIDELINES
1.	\$12,880
2.	\$17,420
3.	\$21,960
4.	\$26,500
5.	\$31,040
6.	\$35,580
7.	\$40,120
8.	\$44,660
FOR EACH ADDITIONAL	\$4,540

IF YOUR HOUSEHOLD INCOME EXCEED THIS AMOUNT, YOU ARE NOT ELIGIBLE FOR A POVERTY EXEMPTION.

**** YOU MUST PROVIDE ALL INCOME INFORMATION WITH DOCUMENTATION ****

PARTIAL POVERTY EXEMPTION GUIDELINES

A. IN MAKING ITS DETERMINATION OF THE EXEMPTION AMOUNT, THE BOARD OF REVIEW SHALL CONSIDER THE INCOME VALUE & ASSET VALUE OF THE APPLICATION AND GRANT AN EXEMPTION, IF QUALIFIED, ACCORDING TO THE FOLLOWING SCHEDULE:

- A FULL 100% EXEMPTION FOR ANY HOMESTEAD WITH THE INCOME VALUE OR ASSET VALUE OF LESS THAN THE FEDERAL POVERTY GUIDELINES ADOPTED BY TOWNSHIP/CITY
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- 75% EXEMPTION ON TAXABLE VALUE FOR ANY HOMESTEAD OVER THE INCOME VALUE OR ASSET VALUE BETWEEN THE FOLLOWING VALUE \$1,00 TO \$1,723 OVER
- 50% EXEMPTION ON TAXABLE VALUE FOR ANY HOMESTEAD OVER THE INCOME VALUE OR ASSET VALUE BETWEEN THE FOLLOWING VALUE \$1,724 TO \$2,940 OVER
- 25% EXEMPTION ON TAXABLE VALUE FOR ANY HOMESTEAD OVER THE INCOME VALUE OR ASSET VALUE BETWEEN THE FOLLOWING VALUE \$2,941 TO \$4,157 OVER