RESOLUTION #2024-003
CITY OF MENOMINEE RESOLUTION FOR 2023 POVERTY EXEMPTION GUIDELINES

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

WHEREAS, the principal residence of persons, who the 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 Menominee City Council, Menominee 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. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. All other assets above that should be considered available; and

WHEREAS, the City shall follow the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The following are the 2024 federal poverty income guidelines:

Size of Family Unit	2024 Poverty Guidelines
1	$ 14,580
2	$ 19,720
3	$ 24,860
4	$ 30,000
5	$ 35,140
6	$ 40,280
7	$ 45,420
8	$ 50,560
For each additional person	$ 5,140

The annual allowable income includes income for all persons residing in the principal residence.
If an applicant is $500 over the federal guidelines, then that applicant could qualify for a 75% exemption, $1,000 over the federal guidelines, then that applicant could qualify for a 50% exemption and if the applicant is $1,500 over the federal guidelines, then that applicant could qualify for a 25% exemption.

To be eligible, a person shall do all 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 an application with the assessor or Board of Review, accompanied by required supporting documents and 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 for verification purposes.

3) File a claim reporting that the combined assets of all persons within the household do not exceed the asset threshold of $ 25,000. Assets include but are not limited to:

- Ownership interest in a second home, land, vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV's

- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Financial institution accounts over $2,000
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Lottery and/or gambling winnings
- Federal and/or stimulus payments
- Food or housing received in lieu of wages
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

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.

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.

WHEREAS, Public Act 253 of 2020 amended MCL 211.7u, allows for partial poverty exemptions to be granted, the following exemption percentages shall be used by the Board of Review.

100% or 75% or 50% or 25%

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by City Council Member Jones and supported by City Council Member Marineau.

Upon roll call vote, the following voted:
"Aye": 9
"Nay": 0

The City Clerk declared the resolution approved.

Kathleen Brofka _______________ Date 12/18/23

Kathleen Brofka, City Clerk