

RESOLUTION NO. 23-04

**CITY OF ST. CLAIR
COUNTY OF ST. CLAIR, MICHIGAN**

A RESOLUTION FOR THE ANNUAL ADOPTION OF GUIDELINES FOR POVERTY EXEMPTIONS

WHEREAS, the adoption of guidelines for poverty exemptions is required of the 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 part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City of St. Clair, St. Clair 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 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 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.
8. The Board of Review shall follow the guidelines of the local assessing unit in granting or denying an exemption.
9. Persons applying for a hardship exemption will be encouraged to meet in person with the Board of Review in order to answer any questions relative to their application. Applicants or their authorized agents may have to answer questions regarding such subjects as financial affairs, health and/or the status of people living in their home at a meeting that is open to the public.

10. A person who files for a hardship exemption is not prohibited from also filing an appeal on the assessment and/or taxable value.
11. The applicant must also meet the Asset Guidelines in accordance with PA 390 of 1994 as previously adopted by the City of St. Clair Council.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Assessor and the 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.

RESOLUTION DECLARED ADOPTED.

Bill Cedar, Jr., Mayor
City of St. Clair, Michigan

CERTIFICATION

The foregoing is a true and complete copy of a Resolution adopted by the City Council in the City of St. Clair, St. Clair County, Michigan at a regular meeting held on the 16th day of January, 2023. Public Notice of the meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of 1976, and the Minutes of said meeting were kept and will be or have been made available as required by said Act.

Members Present: Mayor Cedar, Members Gottler, Kuffa, LaPorte, Paul, Volz, Watt
Members Absent: None

It was moved by Member Paul and supported by Member Volz to adopt the Resolution.

Members Voting Yes: Volz, Watt, Gottler, Kuffa, LaPorte, Paul, Cedar
Members Voting No: None

The Resolution was declared adopted by the Mayor and has been recorded in the Resolution Book.

Annette Sturdy, City Clerk
City of St. Clair, Michigan