

**CITY OF GRAYLING**  
**RESOLUTION FOR ADOPTION OF POVERTY EXEMPTION STANDARDS**  
**RESOLUTION 26-**

WHEREAS, the General Property Tax Act, MCL 211.7U, states that the homestead of persons who, in the judgement of the Board of Review, by reason of poverty, is unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, City Council is required by MCL 211.7U to adopt guidelines for the poverty exemption;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7U, that the City of Grayling 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.

To be eligible for exemption under this section, a person must do all of the following on an annual basis:

- 1) Own AND occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.
- 2) File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, 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. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in that year in which the exemption under this section is claimed or in the immediately preceding tax year, and an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return.
- 3) Produce a valid driver's license or other acceptable form of identification if requested by the Board of Review.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested by the Assessor.
- 5) Meet (the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget).
- 6) Meet additional eligibility requirements as determined by the Board of Review, including: a maximum asset value level of \$10,000.
- 7) All applicants must fill out the application form in its entirety and return it, in person, to the Assessor's office except as noted in item 1.
  - A. **The form must not be signed until it is returned.**
  - B. **Signing of application must be witnessed by a member of the Assessing Office staff.**
- 8) All applicants MUST submit last year's copies of the following:
  - A. Federal Income Tax Return (If applicable).

B. State Income Tax Return (if applicable).

9) Applications must be filed with the Assessor between January 1<sup>st</sup> and the December Board of Review

10) Applications may be reviewed by the Board without applicant being present, however, **the Board may request that an applicant be present to respond to any questions the Board or Assessor may have.**

11) Applicants appearing before the Board will be administered an oath, as follows:

“Do you, \_\_\_\_\_, swear or affirm that evidence and testimony you will give in your own behalf before the Board of Review is the truth, the whole truth and nothing but the truth?”

12) A successful applicant may be subject to personal investigation by the city. This is done to verify information submitted or statements made in regard to a poverty exemption claim.

13) The Assessor may tape record and will keep minutes of all proceedings before the Board of Review, and all meetings will be held in compliance with the Open Meetings Act.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

SIZE OF FAMILY UNIT	POVERTY GUIDELINES
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

I HEREBY CERTIFY, that the foregoing is a Resolution duly made and passed by the Grayling City Council at their regular meeting held on January 12 at 6:30 p.m. in the Grayling City Hall, with a quorum present.

\_\_\_\_\_  
Jenny Maples, Treasurer

\_\_\_\_\_  
Date