

**CITY OF OLIVET
COUNTY OF EATON
STATE OF MICHIGAN
RESOLUTION 23-01**

TO ESTABLISH 2023 PROPERTY TAX POVERTY EXEMPTION

Adopted on January 9, 2023

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

WHEREAS, the principal residence of persons, who the 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 in accordance with MCL 211.7u, as last amended by Public Act 253 of 2020; and

WHEREAS, pursuant to PA 253 of 2020, the City of Olivet, Eaton 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.
- 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 guidelines for income 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.

The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review held in December. 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.

If the applicant requesting a poverty exemption meets the guidelines set forth in the application, he/she shall receive a 100% exemption for the applicable year/years.

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.

POVERTY GUIDELINES FOR 2023			ASSET LEVELS FOR 2023	
PERSONS	2023	PRIOR YEAR	2023 ASSET LEVEL	PRIOR ASSET
1	13,590	12,880	30,089	28,656
2	18,310	17,420	37,274	35,499
3	23,030	21,960	44,582	42,459
4	27,750	26,500	51,748	49,284
5	32,470	31,040	59,164	56,347
6	37,190	35,580	66,451	63,287
7	41,910	40,120	73,639	70,132
8	46,630	44,660	81,092	77,230
ADDITIONAL PERSONS	4,720	4,540	10,136	9,653

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 Assessor and 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.

MOTION by Council Member Penny, supported by Council Member Hoffdahl, to adopt the foregoing Resolution.

Yeas: 7
 Nays: 0
 Absent: 0
 Abstain: 0

This resolution was presented and adopted at the Regular Meeting of the Olivet City Council held on Monday, January 9, 2023, at 7:00P.M.

Amy Huepenbecker, Olivet City Clerk