

**POVERTY EXEMPTION GUIDELINES RESOLUTION 2018.01/ 165**

**WHEREAS**, the adoption of guidelines for poverty exemption is within the purview of the City Commission; and

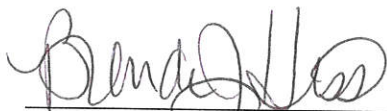
**WHEREAS**, the homestead of persons who, in the judgment of the Assessor and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption from taxation under Public Act 390 of 1994 (MCL 211.7u); and

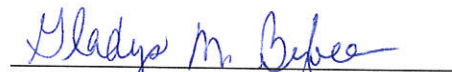
**WHEREAS**, pursuant to PA 391, of 1994 Buchanan City, Berrien County adopts the following guidelines for the Assessor and Board of Review to implement and follow when determining if any applicant is eligible to receive a poverty exemption. The guidelines shall include but not be limited to the specific income and asset levels of the applicant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year. Further, that the total taxes owed in a calendar year shall be at least \$500.00 in order to be considered for an exemption.

To be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a Hardship Exemption Application with the Assessor or Board of Review, accompanied by federal and State income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. A valid driver's license or other form of picture identification is required
4. A deed, land contract, or other evidence of ownership if the property for which an exemption is requested is required
5. Meet the federal poverty income standards as defined and published annually by the State Tax Commission.
6. The application for an exemption shall be filed after January 1, but before the day prior to the last day of the Board of Review
7. The allowable net value of the asset test shall not exceed 2 times that of the federal poverty guidelines as published on an annual basis by the State Tax Commission.

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

  
\_\_\_\_\_  
Brenda J. Hess, Mayor

  
\_\_\_\_\_  
Gladys M. Bybee, Clerk

**CERTIFICATION**

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Commission of the City of Buchanan, County of Berrien, State of Michigan, at a meeting held on January 22, 2018 the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan of 1976,

\_\_\_\_\_  
Gladys M. Bybee, Buchanan City Clerk