

RESOLUTION No. 970
City of Luna Pier
Poverty Exemption Guidelines for 2024 Assessments

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the City Council, and

WHEREAS, the principal residence of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u) and as amended by PA 620 of 2002; PA 253 of 2020; and

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002, and PA 253 of 2020, The City of Luna Pier, Monroe 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, filed in the 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 of the property for which an exemption is requested.
- 2) File a claim with the Board of Review, **accompanied by federal and state income tax returns for all persons residing in the homestead. If an applicant or other person residing in the home is not required by law to file federal and/or state income tax forms, the attached affidavit must be completed and submitted with the application.**
- 3) Produce a valid driver's license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget. See Exhibit A
- 6) As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. Applicant's assets cannot exceed \$50,000, not including the primary residence, clothing, and furniture.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of the December Board of Review.
- 8) If a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows: (See Exhibit A)
 - For applicants at or below the 2024 Federal Poverty Guidelines, 100% relief shall be granted.
 - For applicants between 100% and 115% of the 2024 Federal Poverty Guidelines, 75% relief shall be granted.
 - For applicants between 115% and 130% of the 2024 Federal Poverty Guidelines, 50% relief shall be granted.
 - For applicants between 130% and 145% of the 2024 Federal Poverty Guidelines, 25% relief shall be granted.
 - For applicants above 145% of the 2024 Federal Poverty Guidelines, 0% relief shall be granted

Applications may be reviewed by the Board of Review without the applicant being present. However, the Board may request that any or all applicants be physically present to respond, under oath, to any questions the Board may have.

In granting hardship exemptions, the Board of Review realizes this to represent a shift of that portion of the tax burden to the other taxpayers of the community and state.

The Board of Review may grant relief within the following guidelines:

- For applicants at or below the 2024 Federal Poverty Guidelines, 100% relief shall be granted.
- For applicants between 100% and 115% of the 2024 Federal Poverty Guidelines, 75% relief shall be granted.
- For applicants between 115% and 130% of the 2024 Federal Poverty Guidelines, 50% relief shall be granted.
- For applicants between 130% and 145% of the 2024 Federal Poverty Guidelines, 25% relief shall be granted.
- For applicants above 145% of the 2024 Federal Poverty Guidelines, 0% relief shall be granted

The following are the federal poverty income standards which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually compiled and published by the Bureau of the Census which refers to them as "poverty thresholds."

EXHIBIT A

FEDERAL POVERTY INCOME STANDARDS FOR 2024 ASSESSMENTS The following are the federal poverty income standards as of December 31, 2023 for use in setting poverty exemption guidelines for 2024 assessments.

Size of Family Unit Poverty Guidelines

Size of Family Unit	2024 Poverty Guidelines 100% Relief	2024 Poverty Guidelines 75% Relief Greater than 100% but equal to or less than 115% of Federal Guidelines	2024 Poverty Guidelines 50% Relief Greater than 115% but equal to or less than 130% of Federal Guidelines	2024 Poverty Guidelines 25% Relief Greater than 130% but equal to or less than 145% of Federal Guidelines
1	\$14,580	\$16,767	\$18,954	\$21,141
2	\$19,720	\$22,678	\$25,636	\$28,594
3	\$24,860	\$28,589	\$32,318	\$36,047
4	\$30,000	\$34,500	\$39,000	\$43,500
5	\$35,140	\$40,411	\$45,682	\$50,953
6	\$40,280	\$46,322	\$52,364	\$58,406
7	\$45,420	\$52,233	\$59,046	\$65,859
8	\$50,560	\$58,144	\$65,728	\$73,312
For Each Additional Person	\$5,140	\$5,911	\$6,682	\$7,453

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

The foregoing resolution offered by Council Member Wakeman and supported by Council Member Neiding

Motion Carried

The Mayor declared the resolution adopted.

City of Luna Pier Deputy Clerk

CERTIFICATE

I, Jolene Upchurch, the duly appointed Deputy Clerk of the City of Luna Pier, hereby certify that the foregoing resolution was adopted by the City Council of said City at the regular meeting of said Council held on 12-14-2023 at which meeting a quorum was present by a roll call vote of said members and hereinbefore set forth; that said resolution was ordered to take immediate effect.

City of Luna Pier Deputy Clerk