



CITY OF BROWN CITY

A Progressive Industrial and Agricultural Community

4205 Main Street, Post Office Box 99, Brown City, Michigan 48416-0099

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Mayor
Christine Lee

Resolution 14-02

A RESOLUTION TO FORMALLY ADOPT GUIDELINES FOR POVERTY EXEMPTIONS FOR PROPERTY TAXES

Councilmembers:
Patricia Jacobson
Robert Jacobson
Dan Loutzenhiser
Ross McIvor
Julie Miller
William Walters

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

City Clerk:
Juanita M. Smith

WHEREAS, the principal residence of persons, who the City 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 under Public Act 390 of 1994 (MCL 211.7u); and,

City Treasurer:
Carol Walters

WHEREAS, pursuant to PA 360 of 1994, the City of Brown City, Sanilac 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;

City Manager:
Clint Holmes

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

Police Chief:
Ron Smith

- 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 City 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 in the immediately preceding year or the current year.
- 3) File a claim reporting that the combined assets of all persons do not exceed one-half (1/2) of the median household income for the City of Brown City (\$13,403). Claimants with a total asset value of \$13,403 or more will receive a zero percent (0%) poverty exemption. 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, *et cetera*.
- 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 determine annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing that 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 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.

DPW Foreman:
Phil Bartle

Administrative
Assistant:
David Van Cura

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 of all persons residing in the principal residence:

NOTE: The poverty guideline figures below are NOT the figures the Census Bureau uses to calculate the number of poor persons.

**2014 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES
AND THE DISTRICT OF COLUMBIA**

Persons in family/household	Poverty guideline
1	\$11,670
2	15,730
3	19,790
4	23,850
5	27,910
6	31,970
7	36,030
8	40,090
For families/households with more than 8 persons, add \$4,060 for each additional person.	

NOW, THEREFORE BE IT RESOLVED, that the City Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the City Assessor and Board of Review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and those reasons are communicated in writing to the claimant.

The foregoing Resolution was offered on February 10, 2014, by Councilmember _____, and seconded by Councilmember _____. There followed a Roll Call Vote with ___ () Councilmembers present:

CM Loutzenhiser-, CM P. Jacobson-, CM Miller-, CM McIvor-, CM R. Jacobson-, CM Walters-.

Yeas: ___ Abstaining: ___

Nays: ___ Absent: ___

A QUORUM BEING PRESENT – MOTION DECLARED ___ CARRIED.

I, Juanita M. Smith, City Clerk of the City of Brown City, hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the government of the City of Brown City, County of Sanilac, State of Michigan at a regular meeting held on February 10, 2014, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Juanita M. Smith
City Clerk
City of Brown City
Sanilac County, Michigan