

**CITY OF CORUNNA
COUNTY OF SHIAWASSEE
STATE OF MICHIGAN
RESOLUTION 020722-01**

RESOLUTION TO ADOPT GUIDELINES FOR POVERTY EXEMPTIONS

At a regular meeting of the Corunna City Council, County of Shiawassee, State of Michigan, held at the McCurdy Park Community Center, 457 Emma Drive, Corunna, MI 48817 on the 7th day of February, 2022, at 7:00 p.m.

PRESENT: DeLorge, Granger, Lawson, Carr.

ABSENT: Sarrazin, Spannagel.

The following preamble and resolution was offered by Councilperson Lawson and supported by Councilperson DeLorge:

Resolution to Adopt Guidelines for Poverty Exemptions

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

WHEREAS, the homestead 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 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Corunna City Council, 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 (no more than one year at a time will be granted):

1. Be an owner of and occupy as a homestead the property for which an exemption is requested. This requirement is fulfilled by annually completing Form 5739 (Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty).
2. File a claim with the Board of Review by filing Form 5737 (Application for MCL 211.7u Poverty Exemption), 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. Produce a valid drivers' 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 requested if requested.
5. Meet the Federal poverty income standards issued annually by the State Tax Commission.

6. Meet the asset level test adopted by this resolution and as adopted for future years by the Fairfield Township Board.

7. The Form 5737 (Application for MCL 211.7u Poverty Exemption), and all other required documents shall be filed after January 1 but prior to the adjournment of the March, July or December Board of Review of the year applied for.

WHEREAS; Full or Partial Poverty Exemptions PA 253 of 2020 made changes related to granting full or partial poverty exemptions. MCL 211.7u(5) states that 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:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
3. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted. No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved 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.

AYES: DeLorge, Granger, Lawson, Carr.

NAYS: None.

RESOLUTION DECLARED ADOPTED.



Jennifer Stout – Deputy Clerk

I, Jennifer Stout, duly appointed Deputy Clerk in and for the City of Corunna, Shiawassee County, Michigan, do certify that the foregoing Resolution is a true and exact copy of a Resolution adopted by the Corunna City Council at its Regular Meeting, held on the February 7th, 2022, and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, and that the Minutes of said meeting were kept and will be or have been made available as required by said Act.



Jennifer Stout – Deputy Clerk

CITY OF CORUNNA
POVERTY GUIDELINES FOR 2024 ASSESSMENTS

Following are the Federal Poverty Guidelines for use in setting Poverty Exemption Guidelines for the 2024 assessments.

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

Guidelines	Size of Family	Unit Poverty
	1	\$14,580
	2	\$19,720
	3	\$24,860
	4	\$30,000
	5	\$35,140
	6	\$40,280
	7	\$45,420
	8	\$50,560

For each additional person 5,140

ASSET LEVEL TEST

*Claimant may not have more than one vehicle or licensed driver in the household.

*Claimant may not exceed \$5,000 of value in assets, excluding homestead and its essential furnishings and vehicles.

*The Board of Review has the authority to grant partial exemptions in accordance with State guidelines base on the amount the claimant is able to pay.

Assets include but are not limited to, real estate other than the principal residence, essential personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stock, bonds, tax refunds, life insurance, retirement funds, etc.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u. MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.	
Petitioner's Name _____ Daytime Phone Number _____	
Age of Petitioner _____	Marital Status _____
Age of Spouse _____	Number of Legal Dependents _____
Property Address of Principal Residence _____	City _____ State _____ ZIP Code _____
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit Amount of Homestead Property Tax Credit _____	
PART 2: REAL ESTATE INFORMATION	
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.	
Property Parcel Code Number _____	Name of Mortgage Company _____
Unpaid Balance Owed on Principal Residence _____	Monthly Payment _____
Property Description _____	
Length of Time at this Residence _____	
PART 3: ADDITIONAL PROPERTY INFORMATION	
List information related to any other property owned by you or any member residing in the household.	
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.	
Amount of Income Earned from other Property	
Property Address _____	City _____ State _____ ZIP Code _____
Name of Owner(s) _____	Assessed Value _____ Date of Last Taxes Paid _____ Amount of Taxes Paid _____
Property Address _____	City _____ State _____ ZIP Code _____
Name of Owner(s) _____	Assessed Value _____ Date of Last Taxes Paid _____ Amount of Taxes Paid _____

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer	
Address of Employer	City
	State
	ZIP Code
Contact Person	Employer Telephone Number

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

	Electric	Water	Phone
	Food	Clothing	Health Insurance
Heating			
Cable			
Garbage	Daycare	Car Expense (gas, repair, etc.)	
	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), 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 must be submitted with this application. 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 the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 263 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.	
Owner Name	Owner Telephone Number
Mailing Address	City State ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)	
Legal Designee Name	Daytime Telephone Number
Mailing Address	City State ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.	
City or Township (check the appropriate box and enter name) County	
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village	
Name of Local School District	
Parcel Identification Number	Year(s) Exemption Previously Granted by Board of Review
Homestead Property Address	City State ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)	
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.	
PART 5: CERTIFICATION	
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.	
Owner or Legal Designee Name (print)	Date
Signature of Owner or Legal Designee	
Designee must attach a letter of authority.	
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)	
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)	Tax Year(s) exemption will be posted to tax roll
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.	
Assessor Signature	Date Certified by Assessor

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit _____

Date: _____