

**CITY OF HARTFORD
COUNTY OF VAN BUREN
STATE OF MICHIGAN
RESOLUTION 2023 - 028**



**UPDATING STATE REQUIRED POVERTY LEVEL INCOME STANDARDS FOR PROPERTY TAX
POVERTY EXEMPTION GUIDELINES FOR TAX YEAR 2024.**

At a Regular meeting of the City of Hartford Commission at 19 West Main Street called to order by Mayor Richard A. Hall on December 18, 2023 at 5:30p.m.

The following resolution was offered:

Moved by Commissioner _____ and supported by Commissioner _____..

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 charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, the adoption of guidelines include State required Poverty Level Income Standards and Asset Level Test for poverty exemptions is required of the City Council by Section 7u of the General Property Tax Act 206 of 1893 (MCL 211.7u); and

WHEREAS, the Hartford City Board of Commissioners has given due consideration to the requirement for updating the City's Poverty Level Income Standards and Asset Level Test:

NOW THEREFORE, BE IT RESOLVED, pursuant to PA 390 of 1994, the City of Hartford adopts the following Poverty Level Income Standards and Asset Level Test for Property Tax Exemption guidelines for the Tax Year 2024 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.

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

1. Be an owner of and occupy as their principal residence the property for which an exemption is requested.
2. File a claim with the **City of Hartford's** board of review, accompanied by federal and state income tax returns for all persons residing in their principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. 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. Claimant may not own more than one (1) vehicle per licensed driver in household.
5. Claimant may not exceed \$6,000.00 of value of assets, excluding homestead and vehicles.
6. Produce a valid drivers' license or other form of identification, if requested.
7. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
8. Meet the *federal poverty income guidelines* as defined and determined annually by the United States Office of Management & Budget.

9. The application for an exemption shall be filed after January 1, but one day prior to the last day of the 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.

FEDERAL POVERTY INCOME GUIDELINES FOR 2024 ASSESSMENTS

The following are the federal poverty income standards for use in setting poverty exemption guidelines for 2024 assessments:

Size of Family Unit	Poverty Guidelines
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 add	\$ 5,140

BE IT FURTHER RESOLVED THAT, that the board of review shall follow the above stated policy and federal poverty guidelines, which are updated annually by the United States Department of Management & Budget, in granting or denying an exemption. The annual allowable income includes income for all persons residing in the principal residence. The claimant’s amount of tax liability is to be determined by the Board of Review.

BE IT FURTHER RESOLVED, that all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon adoption by the City of Hartford Board of Commissioners.

YEAS: Commissioners

NAYS: ABSENT: Commissioner

RESOLUTION DECLARED ADOPTED

DATE: December 18, 2023

RoxAnn Rodney-Isbrecht, City Clerk

I RoxAnn Rodney-Isbrecht, Clerk for the City of Hartford, do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the City Commission of the City of Hartford during a meeting held on December 18, 2023.

RoxAnn Rodney-Isbrecht, City Clerk
City of Hartford
19 West Main Street, Hartford MI 49057