

**CITY OF HARTFORD
COUNTY OF VAN BUREN
STATE OF MICHIGAN
RESOLUTION 2020 - 017**



Poverty Exemption, Income Guidelines & Asset Test.

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 21, 2020 at 7:30p.m.

The following resolution was offered:

Moved by Commissioner _____ and supported by Commissioner _____.

WHEREAS, the adoption of guidelines 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 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

NOW THEREFORE, BE IT RESOLVED, pursuant to PA 390 of 1994, the City of Hartford 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:

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. File a claim reporting that the combined assets of all persons do not exceed the current guidelines. 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 \$3,000.00 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, 2021 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.

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, unless the board of review determined there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant. The annual allowable income includes income for all persons residing in the principal residence. Claimants amount of tax liability to be determined by the Board of Review.

FEDERAL POVERTY INCOME GUIDELINES FOR 2021 ASSESSMENTS

The following are the federal poverty income standards for use in setting poverty exemption guidelines for 2020 assessments:

# of persons residing in home	Annual allowable income
1 person	\$ 12,760
2 persons	17,240
3 persons	21,720
4 persons	26,200
5 persons	30,680
6 persons	35,160
7 persons	39,640
8 persons	44,120
For each additional person, add	4,480

YEAS:

NAYS: ABSENT:

RESOLUTION DECLARED ADOPTED

DATE: December 21, 2020

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 21, 2020

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