

City of Mackinac Island
Resolution for Poverty Exemption
Resolution No. 25-002

WHEREAS, the adoption of guidelines and application for a poverty exemption is required of the Mackinac Island City Council, and

WHEREAS, the principal residence of persons, who the 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

WHEREAS, pursuant to PA 390 of 1994, the City of Mackinac, Mackinac County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but 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 owner of the occupancy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the 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 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 overall asset limit of \$20,000. 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) Produce a valid driver's license or other form of identification.
- 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 determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing 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 the Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

The following re 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 for all persons residing in the principal residence.

**Income Guidelines
Used in the Determination of Poverty Exemptions for 2025**

Below are the federal poverty guidelines updated annually in the federal register by the US Department of Health and Human Services which were adopted in 2025; the City of Mackinac Island will follow these guidelines for establishing poverty exemptions for the 2025 assessments:

Single Family Unit	Poverty Guidelines
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For Each Additional Person	\$5,380

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

The foregoing resolution offered by the Mackinac Island City Council Member _____
And supported by Mackinac Island City Council Member _____.

Upon roll call vote, the following voted:

Ayes: _____

Nays: _____

The Mackinac Island City Clerk declared the resolution _____.

Danielle Leach, City Clerk

Date