

City of Munising Commission Resolution
Regarding Poverty Appeals

JULY 15TH, 2024

Resolution establishing guidelines for granting poverty exemptions from property taxes pursuant to MCL.211.7u

Whereas: Public Act 390 of 1994, which amended Section 7u of Act 206 of the Public Acts of 1893, as amended by Act 313 of the Public Acts of 1993, being Section 211.7u of the Michigan Compiled Laws requires a governing body of the assessing unit to determine and make available to the public the policy and guidelines for the granting of poverty exemptions under MCL.211.7u and;

Whereas: The City of Munising recognizes the need to have available a policy by which residents in need of assistance under MCL.211.7u can make application for property tax relief and;

Whereas: The Commission further recognizes that pursuant to the statute as well as case law, they must adopt procedures and guidelines for the City Commission to be used as standards when considering appeals made based on financial hardship. These guidelines must be adhered to when reviewing hardship appeals and grants the City Commission to make individual considerations within their authority, as they find necessary and;

Whereas: To be eligible for a poverty exemption pursuant to MCL.211.7u in the City of Munising, a person must be the owner and must occupy the property as a homestead, file a completed and notarized application, file copies of federal and state income tax returns for all persons residing in the principal residence, including homestead property tax credit forms and or a statement of benefits paid by the Michigan Department of Social Services or Social Security Administration: meet local (City of Munising) poverty income standards and;

Whereas: The applicant must have an annual adjusted income equal to or less than the current year Federal Poverty Income Guidelines and;

Whereas: The applicant may not have ownership interest in any real estate equal to or less than that of the current year Federal Poverty income Guidelines, assets may not be greater than \$5,000.00 for each individual living in the principal residence and;

Whereas: A poverty exemption may only be granted one year at a time and;

Whereas: The Board of Review shall request identification of that applicant and or proof of ownership of the homestead under consideration for the poverty exemption and;

Whereas: The Board of Review may request from the applicant any supporting documents which may be utilized in determining a poverty exemption request and;

Whereas: The completed poverty exemption application must be filed after January 1 but before the last day of the Board of Review in the year in which the exemption is sought and;

Whereas: The Board of Review shall administer an oath wherein the applicant testifies as to the accuracy of the information provided and;

Whereas: the Board of Review may deviate from the established policy and guidelines only for substantial and compelling reasons. The applicant shall be notified, in writing the reasons for deviating from the policy and guidelines for poverty exemptions and;

Whereas: To conform with the Provisions of Public Act 390 of 1994, this resolution is hereby given immediate effect and;

Now, therefore be it resolved that the City Commission of the City of Munising adopts this Resolution Establishing guidelines for granting poverty exemptions from property taxes pursuant to MCL.211.7u.

Date: July 15th, 2024



Sue Roberts, City Clerk

2024 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA			
PERSONS IN FAMILY/HOUSEHOLD			
PERSONS		PERSONS	
1	\$15,060	5	\$36,580
2	\$20,440	6	\$41,960
3	\$25,820	7	\$47,340
4	\$31,200	8	\$44,120

For families/households with more than 8 persons, add \$4,480 for each additional person.