



**CITY OF NEW BUFFALO
RESOLUTION 24-04**

POVERTY EXEMPTION INCOME GUIDELINES AND ASSET TEST

WHEREAS, the adoption of guidelines for poverty exemptions is required of the New Buffalo 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 New Buffalo, Berrien County 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; and

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

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence.
- 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) Produce a valid driver's license or other form of identification if requested.
- 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 December 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; and

WHEREAS, the following are the 2023 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services; and

WHEREAS, the annual allowable income includes income for all persons residing in the principal residence as follows:



Federal Poverty Guidelines for 2023

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
Each additional person, add	\$5,140

WHEREAS, an Asset Test will also be considered. The guidelines are as follows:

- Assets to the total household may not exceed an amount of \$15,160 (\$30,240 if married).

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

DATED: January 16, 2024

AYES: Price, Robertson, Lijewski, Humphrey

NAYS: None

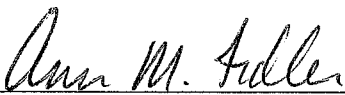
ABSENT: Flanagan

ABSTAIN: None

DECLARED: ADOPTED

CERTIFICATE

I hereby certify that the foregoing is a true and complete copy of a resolution offered and adopted by the City Council of the City of New Buffalo, Michigan, at a regular meeting thereof held on the 16th day of January, 2024.



Ann M. Fidler, City Clerk