



City of Pleasant Ridge

23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

A RESOLUTION TO ESTABLISH POLICY AND GUIDELINES FOR USE BY THE BOARD OF REVIEW FOR GRANTING POVERTY EXEMPTIONS

WHEREAS, Public Act 390 of 1994, which amended Section 7u of Act No. 206 of the Public Acts of 1893, as amended by Act No. 313 of the Public Acts of 1993, being sections 211.7u of the Michigan Compiled Laws, requires that the governing body of the local assessing unit determine and make available to the public the policy and guidelines used by the Board of Review in granting reductions in property assessments due to limited income and assets, referred to as "Poverty Exemptions."

NOW, THEREFORE, BE IT RESOLVED that the following policy and guidelines are hereby adopted and shall be followed by the City's Board of Review in granting poverty exemptions.

In order to be eligible for poverty exemption in the City of Pleasant Ridge, a person shall satisfy all requirements of Section 8(u) of the General Property Tax Act.

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested. The term "principal residence" is defined in Section 7(d) of the General Property Tax Act.
2. File a claim with the Board of Review on a form provided by the local municipal office.
3. Submit the most recent year's copies of the following income documentation:
 - a. Federal & State of Michigan Income Tax Returns.
 - b. Either Senior Citizens Homestead Property Tax Form MI-1040CR-1 or a General Homestead Property Tax Claim MI-1040CR-4.
 - c. Statement of Benefits from Social Security Administration and/or the Michigan Social Services as to monies paid to applicants(s) during the previous year along with Form 4988- Poverty Exemption Affidavit.
4. Produce a valid driver's license or other form of identification.
5. Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested.

BE IT FURTHER RESOLVED that the applicant's total household income cannot exceed the most current Federal Poverty Guidelines set forth by the U.S. Department of Health and Human Services as established by the State Tax Commission-to be updated annually in accordance with federal poverty income standards.

BE IT FURTHER RESOLVED that a poverty exemption shall not be granted to any applicant whose household assets exceed \$14,000.

An applicant's homestead and principal vehicle shall be excluded from consideration as an asset. All other property, including from all other persons residing in the household, shall be included as an asset. Property shall include, but is not limited to: cash, savings, stocks, mutual funds, insurance commodities, coin collections, art, motor vehicles, recreation vehicles, etc.

BE IT FURTHER RESOLVED that in reviewing the application and all supporting documentation, the Board of Review shall follow the policy and guidelines set forth above when granting and denying poverty exemptions. The same standards shall apply to each taxpayer within the City claiming the poverty exemption for the assessment year.

BE IT FURTHER RESOLVED that meeting the income and asset level guidelines does not guarantee 100% exemption. At their discretion, the Board may grant a partial exemption (25%) if deemed appropriate.

BE IT FURTHER RESOLVED that to conform with the provisions of P.A. 390 of 1994, this resolution is hereby given immediate effect and will stay in effect for subsequent years until amended or voided.

Adopted: Yeas: Commissioners Perry, Schmier, Budnik, Lenko, Mayor Scott
 Nays: None
 Absent:None

IN WITNESS WHEREOF, I, Kersten Emsley, duly certified
Clerk of the City of Pleasant Ridge, do hereby attest that the
foregoing is a true and accurate copy of a Resolution adopted
by the Pleasant Ridge City Commission at its Regular Meeting
held Tuesday, December 12, 2023.


Kersten Emsley, City Clerk