

**PORTLAND CITY COUNCIL**  
Ionia County, Michigan

Council Member Johnston, supported by Council Member Fitzsimmons, made a motion to adopt the following resolution:

**RESOLUTION NO. 25-08**

**A RESOLUTION APPROVING REVISIONS TO CITY COUNCIL  
POLICY 95-2 CONCERNING POVERTY EXEMPTION GUIDELINES**

**WHEREAS**, 1994 PA 390, 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 Section 211.7u of the Michigan Compiled Laws, requires the local governing body of the unit to determine and make available to the public the policy and guidelines for granting of poverty exemptions; and

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of City Council;

**WHEREAS**, the homestead of persons who, in the judgement of the Assessor and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in the whole or part from taxation under Public Act 390, 1994(MCL 2.11.7u); and

**WHEREAS**, City staff recommends updating policy 95-2 to include the federal poverty guidelines as established for 2025. A copy of the proposed policy showing new language is attached as Exhibit A.

**NOW THEREFORE BE IT RESOLVED AS FOLLOWS:**

1. The Portland City Council approves the proposed revisions to policy 95-2 as shown on the attached Exhibit A.
2. All resolutions and parts of resolution are, to the extent of any conflict with this resolution, rescinded.

**Ayes:** Johnston, Fitzsimmons, VanSlambrouck, Sheehan, Barnes

**Nays:** None

**Absent:** None

**Abstain:** None

**Dated:** February 18, 2025

  

---

Monique I. Miller, City Clerk

# City of Portland, Michigan

**Subject:** Instructions for Applications  
Requesting Consideration for a Poverty  
Exemption.

**Policy No:** 95-2

**Date Approved:** March 13, 1995

**Effective Date:** Immediately

**Dates Amended:** July 2, 2007

February 17, 2015

February 18, 2025

**Cancellation Date:** \_\_\_\_\_

**Motion made by:** Johnston **Supported by:** Fitzsimmons

**Amended:** February 17, 2015 – February 18, 2025

Do not fill out this application without first reading these instructions. If not properly completed, it may affect the outcome of your request.

1. First time applicants must obtain the proper applications from the City Assessor's office to make arrangements to have the forms mailed to them.
2. Applicants are not eligible if their income exceeds the federal poverty income thresholds as defined and determined annually by the *U.S Department of Health and Human Services (HHS)*.
3. To qualify for a Poverty Exemption, the applicant must be the owner of the home and must reside therein.
  - A. Applicant must produce a valid driver's license or other acceptable form (s) of identification.
  - B. Applicant must be able to produce a deed or other proof of ownership, if requested to do so by the Portland City Assessor and/or Board of Review.
4. First-Time applicants must complete the application in its entirety and return it in persons to the Assessing office, except as noted for handicapped or infirm in item 1.
5. **Applicants must include a list of any of the following assets or accounts they possess along with the values and recent statements:**

**automobiles, campers, RVs, boats, ATVs, Real Estate (other than your principle residence), excess vacant land that is saleable, stocks, bonds, other financial products, food assistance program, mechanical equipment, any account held at a financial institution;**

6. All applicants must submit last year's copies of the following:
  - A. Federal Income Tax Return – 1040 or 1040A.
  - B. State Income Tax Return- MI – 1040.
  - C. Portland City Income Tax Return- P 1040.
  - D. Michigan Homestead Property Tax Claim – MI 1040 CR.
7. Applications must be filed with the Assessing office no later than the first Tuesday in March. No exception will be allowed to this deadline.
8. Applications may be reviewed by the Board without the applicant being present. If your application is denied you may request a personal appearance before the Board: or the Board may request that an applicant be physically present to respond to any questions the Board or the Assessor may have. This means that you may be called to appear on short notice.
9. You may have to answer questions, in person, regarding your financial affairs, your health, and the status of people living in your home, before the Board at a meeting that is open to, and will be attended by the public at large.
10. Applicants may be asked to take an oath to attest to the truth and accuracy of all information submitted, either orally or in writing and if orally, it will be tape recorded.
11. Eligibility will be based on the following:
  - A. All information contained in the application as submitted to the Board of Review by the applicant.
  - B. Testimony obtained from the applicant and any verified pertinent information received from any source available to the city.
  - C. The Board shall consider those assets listed in number 5. An Auction Value in excess of \$15,000 shall be considered a disqualifying factor for a Poverty Exemption.
12. Successful applications may be subject to further verification by the City. This would be done to verify information submitted, or statements made, to the Assessor and Board of Review in regard to their Poverty Tax Exemption claim.
13. All Board of Review meetings will be held in the City Hall and recording secretary will be present to record the minutes of the meeting.
14. The Assessor and the Board have been empowered by the State to grant a Poverty Tax Exemption based on inability to pay. This determination will be made after considering the applicant's total income, monthly expenses and assets, including the market value of your property. It is, therefore, important that your application be completely filled out.
15. Poverty Exemptions must be reviewed annually. This exemption is intended to supply temporary relief to those in dire need.

Exhibit a Poverty Exemption Guidelines

Section 3 of the Michigan Administrative Procedures Act 1969 PA 106, as amended, MCL 24.203, defines “Guidelines” to mean: “An agency statement of declaration of policy which the agency intends to follow, which does not have force or effect of law, and which binds the agency but does not bind any other person”.

In the case, the affected agency is the Supervisor and the Board of Review who are charged under MCL 211.7u with the responsibility of determining whether a taxpayer within their jurisdiction is, by reasons, of poverty, “unable to contribute toward the public charges”.

Although the use of written guidelines may not resolve all taxpayer concerns regarding their eligibility for a full or results and potential claims of bias in applied consistently.

More importantly, the guidelines must, pursuant to the legislative intent underlying MCL. 7u theoretically poverty factors deemed necessary by the Supervisor and Board of Review.

Poverty factors considered by various Federal, State, and local governmental entities include income level, size of family, expenses, whether the taxpayer is disabled or elderly, and the amount of the taxpayer’s homestead property tax credit.

Finally, the guidelines should also indicate the level of the exemption, whether full or partial, or so to put the taxpayers on notice of both the eligibility requirements and their potential exemption.

**Federal Poverty Guidelines for Exemptions in 2025**

<i>Size of Family</i>	<i>Poverty Guidelines</i>
<i>1</i>	<i>\$15,060</i>
<i>2</i>	<i>\$20,440</i>
<i>3</i>	<i>\$25,820</i>
<i>4</i>	<i>\$31,200</i>
<i>5</i>	<i>\$36,580</i>
<i>6</i>	<i>\$41,960</i>
<i>7</i>	<i>\$47,340</i>
<i>8</i>	<i>\$52,720</i>
<i>For each additional person</i>	<i>\$5,380</i>