



Resolution to Approve Poverty Exemption Income Guidelines and Asset Test for 2025

WHEREAS, the General Property Tax Act, MCL 211.7u, states that the principal residence of a person who, in the judgment of the Board of Review, by reason of poverty is unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the City Commission is required by MCL 211.7u to adopt guidelines for the poverty exemption;

WHEREAS, pursuant to MCL 211.7u, the City of Marquette, Marquette 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;

To be eligible, a person must 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 Board of Review on Michigan Dept. of Treasury Form 5737, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year. Persons residing in the principal residence who are not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year must file Michigan Dept. of Treasury Form 4988 in place of the federal or state income tax return.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. 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 by the Board of Review.

5) Produce a deed, land contract, or other evidence of ownership of the property for which the exemption is requested if required by the Board of Review.

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. The following are the 2025 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.

Size of 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

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.

Duly adopted by the Marquette City Commission on this _____ day of _____, 2025.

Jessica Hanley, Mayor

Certified to be a true copy on this _____ day of _____, 2025

Kyle Whitney, City Clerk