

CITY OF SAUGATUCK COUNTY
OF ALLEGAN STATE OF
MICHIGAN

RESOLUTION NO. 250113-A

A RESOLUTION APPROVING THE ADOPTION OF GUIDELINES FOR
POVERTY EXEMPTIONS FOR 2025

Minutes of a regular meeting of the City Council of the City of Saugatuck, Allegan County, Michigan, held at City Hall, 102 Butler Street, Saugatuck, MI 49453 on January 13 at 6:30 p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by Peterson and supported by Stanton:

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the City council, and

WHEREAS, the homestead of persons who, in the judgment of the Manager and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u) and as amended by PA 620 of 2002 and further amended by PA 253 of 2020; and

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002 and PA 253 of 2020, City of Saugatuck, Allegan 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 immediately preceding year.

To be eligible, a person shall meet all the following requirements:

- 1) Be an owner of and occupy as a principal residence of 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 homestead, including any property tax credit returns filed in the immediately preceding year UNLESS the attached affidavit is completed for each person that is not required by law to file Federal and/or State income tax return(s).
- 3) Produce a valid driver's license or other form of identification.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget (see attached).
- 6) Have assets totaling no more than \$15,000, not including the primary residence.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review in the year that the exemption is being requested.
- 8) Any additional eligibility requirements allowed by law as determined by the City council of Review.

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

YEAS: Council Members: Anderson, Clark, Dean, Gardner, Muncay, Petersa, Stanwick

NAYS: Council Members: None

ABSTAIN: Council Members: None

ABSENT: Council Members: None

ADOPTED this 13 day of January, 202~~4~~⁵.

CITY OF SAUGATUCK

BY: 

Holly Anderson, Mayor

BY: 

Jamie Wolters, City Clerk

CERTIFICATION

I, Jamie Wolters, the duly appointed Clerk of the City of Saugatuck do hereby certify the foregoing is a true and complete copy of a resolution adopted by the City Council at a regular meeting held

January 13, 202~~4~~⁵

Signed: 

Jamie Wolters, City Clerk

FEDERAL POVERTY INCOME STANDARDS FOR 2025 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2024, for use in setting poverty exemption guidelines for 2025 assessments.

<u>Federal Poverty Income Guidelines a</u>	
Number of Persons Residing in the Principal Residence	Maximum Total Income
1	\$15,060
2	\$20,440
3	\$25,820
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
Each Additional Person \$5,380	

Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994. In determining qualifications for the exemption, the Board of Review shall consider every variable on the application including total household income, the nature and duration of the income stream, the current taxable and state equalized values of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. These guidelines shall assist the Board of Review in their decisions.

2025 Poverty Income Guidelines Range for City of Saugatuck

Number of Persons Residing in the Principal Residence	Household Income	Recommended Board Action Exemption % Percentage Granted
1	\$0 - \$15,060	Maximum 100%
	\$17,570	At this range point 75 %
	\$20,080	At this range point 50 %
	Max \$22,590	At this range point 25 %

2	\$0 - \$20,440	Maximum 100 %
	\$23,850	At this range point 75 %
	\$27,250	At this range point 50 %
	Max \$30,660	At this range point 25 %

3	\$0 - \$25,820	Maximum 100 %
	\$30,120	At this range point 75 %
	\$34,430	At this range point 50 %
	Max \$38,730	At this range point 25 %

4	\$0 - \$31,200	Maximum 100 %
	\$36,400	At this range point 75 %
	\$41,600	At this range point 50 %
	Max \$46,800	At this range point 25 %

5	\$0 - \$36,580	Maximum 100 %
	\$42,680	At this range point 75 %
	\$48,770	At this range point 50 %
	Max \$54,870	At this range point 25 %

6	\$0 - \$41,960	Maximum 100 %
	\$48,950	At this range point 75 %
	\$55,950	At this range point 50 %
	Max \$62,940	At this range point 25 %

7	\$0 - \$47,340	Maximum 100 %
	\$55,230	At this range point 75 %
	\$63,120	At this range point 50 %
	Max \$71,010	At this range point 25 %

8	\$0 - \$52,720	Maximum 100 %
	\$61,510	At this range point 75 %
	\$70,290	At this range point 50 %
	Max \$79,080	At this range point 25 %

	Each Additional Person \$ 5,380	

Assets (not including the primary residence) shall not exceed \$15,000

2025 Poverty Exemption Application Instructions

THIS APPLICATION SHOULD BE RETURNED TO:

Mailing Address & Building Location:
City of Saugatuck Assessing Department
PO Box 86, Saugatuck, MI 49453

CITY OF SAUGATUCK

www.SaugatuckCity.com

To be considered for a hardship exemption, the following steps must be followed:

1. The Petitioners must complete this application **IN FULL** including signatures on the last page. Signatures must be notarized. Return the application and attachments to the Assessing Department after January 1, but before the day prior to the last day of Board of Review in the year that the exemption is being requested.
2. Per Saugatuck City's Poverty Resolution, you must attach signed copies of the following for all persons living in the household:
 - ___ 2024 FEDERAL INCOME TAX RETURN (1040) with W 2's & 1099's.
 - ___ 2024 MICHIGAN INCOME TAX RETURN (MI-1040)
 - ___ 2024 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)
 - ___ 2024 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)
 - ___ YEAR END STATEMENTS FOR ASSET INFORMATION

IF YOU ARE NOT REQUIRED, BY LAW, TO FILE OR STATE INCOME TAX FORMS, YOU MUST COMPLETE THE ATTACHED POVERTY EXEMPTION AFFIDAVIT.

Hardship Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead of persons who, in the judgment of the supervisor and Board of Review, by reason of poverty, are unable to contribute toward the public charges are eligible in whole or in part from taxation under this act.

Please be aware that as an applicant for Hardship Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If received timely, your application will be presented at the next scheduled Board of Review.

Your attendance at the appropriate meeting is strongly encouraged but is not required. The Board of Review may have questions for you regarding your application or documentation. Please be aware that the Board of Review MUST conduct their meetings according to the Open Meetings Act.