

**City of Caro Council Resolution to  
Adopt Poverty Exemption Income Guidelines and Asset Test**

WHEREAS, the homestead of persons who, in the judgment of the 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 the General Property Tax Act; and

WHEREAS, the City Council board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that the City of Caro, Tuscola 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.

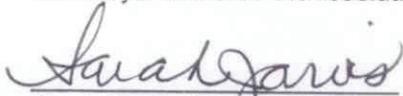
To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the 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 or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the *federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.*
- 6) Meet additional eligibility requirements, including: **maximum asset value amount of \$30,000 and consideration of revenue and non revenue producing assets owned by the petitioner.**

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

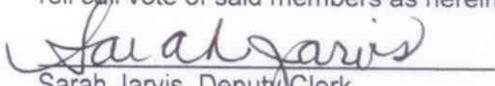
The foregoing resolution offered by Council Member Langmaid and supported by Council Member Kish.  
Roll Call: Yes Charlotte Kish, Amanda Langmaid, Rick Lipan, Gordon Taggett  
Richard Pouliot, Joseph Greene  
No None Absent Michael Henry

The Mayor declared the resolution adopted.

  
Sarah Jarvis, Deputy Clerk

  
Richard E. Pouliot, City Mayor

I, Sarah Jarvis the Deputy Clerk of City of Caro, hereby certify that the foregoing resolution was adopted by the city council at the regular meeting of said council held on February 3, 2014, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

  
Sarah Jarvis, Deputy Clerk