

# CITY OF EAST GRAND RAPIDS

## RESOLUTION NO 2025-5.

### RESOLUTION TO ADOPT UPDATED POVERTY EXEMPTION GUIDELINES AND POLICIES

At a regular meeting of the East Grand Rapids City Commission held at the East Grand Rapids Community Center, East Grand Rapids, Michigan, on November 25, 2025.

Present: Commissioners Burdick, Groff-Blaszak, Hunter, Schwartz, Skaggs, Wessely and Mayor Favale.

Absent: None.

The following Resolution was offered by Commissioner Groff-Blaszak and supported by Commissioner Skaggs:

#### RESOLUTION

**WHEREAS**, the adoption of guidelines for poverty exemption is required by the City Commission; and

**WHEREAS**, the principal residence 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 in part from taxation under Public Act 253 of 2020 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 253 of 2020, the City of East Grand Rapids, Kent 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 principal residence the property for which an exemption is requested.
- 2) File a Michigan Department of Treasury Form 5737 Application and Affirmation for MCL 211.7u Poverty Exemption with the Assessor or Board of Review. Applications must be 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 or a Michigan Department of Treasury Form 4988, Poverty Exemption Affidavit.

- 3) File a claim reporting that the combined assets of all persons do not exceed the current asset guidelines. Assets include but are not limited to, real estate other than principal residence, personal property other than household furnishings or jewelry, motor vehicles (the first vehicle is exempt), 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.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Produce all documentation required by the state to assist the Board of Review in acting on a Poverty Exemption Application.
- 7) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services OR by alternative guidelines adopted by the governing body, providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.
- 8) 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.

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

YEAS: Commissioners Burdick, Groff-Blaszak, Hunter, Schwartz, Skaggs, Wessely and Mayor Favale.

NAYS: None.

ABSTAIN: None.

ABSENT: None.

**ADOPTED** this 25th day of November 2025.

**CITY OF EAST GRAND RAPIDS**

BY: \_\_\_\_\_

Katie Favale, Mayor

BY: \_\_\_\_\_

Lori Parmenter, City Clerk

**CERTIFICATION**

I, Lori Parmenter, the duly appointed Clerk of the City of East Grand Rapids, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the City of East Grand Rapids at a regular meeting held November 25, 2025, in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan, 1976, as amended, the minutes of the meeting were kept and will be or have been made available as required by said Act.

**CITY OF EAST GRAND RAPIDS**

BY: \_\_\_\_\_

Lori Parmenter, City Clerk