

City of Perry
Poverty Exemptions Guidelines Resolution 2026

WHEREAS the adoption of guidelines for poverty exemptions is required of the City Council; and

WHEREAS, the principal residence of persons, who the Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994(MCL211.7u); and

WHEREAS, pursuant to PA 390 of 1994, that City of Perry, Shiawassee 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 claim with the Assessor or Board of Review, 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 signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*.
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.
5. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
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 2026 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.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions

Size of Family Unit	2026 Poverty Guidelines
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

NOW, 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, 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 reasons are communicated in writing to the claimant.

BE IT FURTHER RESOLVED, if asset levels exceed the items/amounts below, the individual/property owner shall not be eligible for a Property Tax Poverty Exemption.

1. The homestead being claimed and personal property used in connection with the use and occupancy of the homestead.
2. All assets up to a cumulative dollar value of \$25,000.

At a regular meeting of the Council for the City of Perry held on the 5th day of February 2026, Councilmember Connell moved for adoption of the foregoing resolution and Councilmember Porter supported the motion.

Voting Yes: 6

Voting No: 0

Resolution declared adopted.

CERTIFICATION

STATE OF MICHIGAN)
) ss
COUNTY OF SHIAWASSEE)

I, the undersigned, and duly qualified and acting City Clerk of the City of Perry, Shiawassee County, Michigan, DO HEREBY CERTIFY that the forgoing resolution was adopted at a regular meeting of the Perry City Council on the 5th day of February 2026.



Shirley Smith, City Clerk

2/11/26

Date