


# CITY COMMISSION POLICY

 <p><b>GRAND RAPIDS</b> <b>MICHIGAN</b></p>	<b>NUMBER:</b> 700-07	<b>HISTORY</b>	
		<b>FILE #</b>	<b>DATE</b>
	<b>DATE:</b> December 22, 1998	86724	May 9, 2017
	<b>FILE NUMBER:</b> 65453		
	<b>DEPARTMENT:</b> FISCAL SERVICES		

**SUBJECT:**     **HOMESTEAD POVERTY EXEMPTIONS**

**PURPOSE:**    **To establish basic criteria and guidelines which will enable the City Assessor and Board of Review to determine those persons who are eligible for a homestead poverty exemption as provided for in section 7u of Public Act No. 206 of 1893, as amended, being MCL 211.7u.**

**POLICY:**

- I.     To be eligible for a homestead poverty exemption, a person shall do all of the following:
  - A.     Be an owner of and occupy as a homestead the property for which a homestead poverty exemption is requested; and have filed an Affidavit for Homestead Exemption with the City Assessor.
  - B.     File a claim with the City Assessor on a form provided by the City Assessor, 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. The claim shall be filed after January 1, but at least three (3) business days prior to the last day of the March Board of Review. Claims for homestead poverty exemptions which will be heard by either the July or December Board of Review shall be filed at least three (3) days prior to the meeting of the Board.
  - C.     Produce a valid driver's license or other form of identification.
  - D.     Produce a deed, land contract, or other evidence of ownership of the property for which a homestead poverty exemption is requested.
  - E.     Provide information concerning the assets of the claimant and all persons residing in the homestead on a form provided by the City Assessor.

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- F. Meet the most recent published federal poverty income standards as published annually by the State Tax Commission.
  - G. Not have household assets which total more than Seven Thousand, Two Hundred Dollars (\$7,200.00), excluding homestead equity and the cash value of an (one) automobile, non-refundable burial insurance policies and homestead furnishings.
  - H. The assets limitations contained herein shall be determined by the City Commission in accordance with the Cost of Living Adjustments as determined by the Consumers Price Index published by the United States Department of Labor starting in tax year 2018.
- II. A person who files a claim for a homestead poverty exemption is not prohibited from also appealing the assessment on the property for which that claim is made before the City Assessor and the Board of Review in the same year.