

**CITY OF WALKER  
KENT COUNTY, MICHIGAN  
RESOLUTION 11-184**

**RESOLUTION TO ESTABLISH BOARD OF REVIEW  
POLICIES AND GUIDELINES FOR POVERTY EXEMPTIONS**

**WHEREAS**, Public Act 390 of 1994 (effective for 1995 assessments) requires that "the governing body of the local assessing unit shall determine and make available to the public the policy and guidelines the local assessing unit uses" for the consideration of poverty exemption claims, and further requires "the guidelines shall include but not be limited to the specific income and asset levels of the claimant and total household income and assets" and

**WHEREAS**, P.A. 390 of 1994 as ordered to be implemented by the State Tax Commission, STC Bulletin No. 5, January 23, 1995 imposes requirements of and limitations on these policies and guidelines, and

**WHEREAS**, it is the desire of the Walker City Commission to comply with said act and bulletin, now

**THEREFORE, BE IT RESOLVED** that the Commission hereby adopts the following poverty exemption policies and guidelines:

1. Total assets, other than vehicle, personal property and the homestead being claimed, should not exceed:
  - a) \$4,000 for the claimant and
  - b) \$6,000 for the household seeking exemption.
2. Total income shall not exceed the most recently published Federal Poverty Guidelines for the number of persons residing in the household: (as may be amended or updated by the federal government from time to time).
3. Medical and/or extraordinary hardship situations could qualify applicants not meeting the income and asset tests contained herein.
4. The Board of Review shall follow the above policy and guidelines when granting or denying a poverty exemption. The same standards shall apply to each claimant in the unit for the assessment year "unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and guidelines and the substantial and compelling reasons are communicated in writing to the claimant."

5. Applicants, except as stated above, shall satisfy all requirements of said P.A. 390 of Michigan Public Acts of 1994 and the said State Tax Commission bulletin, both of which are adopted herein and made a part of this Resolution.

Motion by Commissioner Holt, seconded by Commissioner Parent, that the above Resolution be adopted.

AYES: Mayor VerHeulen, Commissioners; Dan Kent, Al Parent, Barb Holt, Cyndy

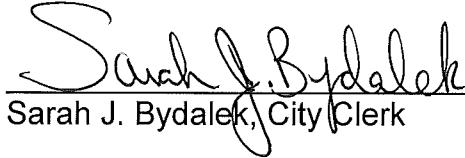
Stek and Steve Versluis.

NAYS: None

ABSENT: Commissioner Deschaine

Motion carried, Resolution declared adopted.

I hereby certify that the foregoing Resolution was adopted by the Walker City Commission, Kent County, Michigan, at a regular meeting held on the 11th day of July, 2011.

  
Sarah J. Bydalek, City Clerk