



# CITY OF BROWN CITY

*"Brown City: Rooted in Tradition Growing with Heart"*

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## City of Brown City Resolution No: 26-01

### A RESOLUTION TO FORMALLY ADOPT GUIDELINES FOR POVERTY EXEMPTIONS FOR PROPERTY TAXES

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

WHEREAS, the principal residence of persons, who the 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 191 of 2023; and,

WHEREAS, pursuant to PA 191 of 2023, the City of Brown City, Sanilac 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;

The Board of Review shall:

- Make the policy, guidelines and application form available on the City website;
- Not deviate from the adopted policy/guidelines for "substantial and compelling reasons";
- If a person meets all eligibility requirements in statute, the Board of Review must grant a full exemption equal to a 100% reduction in taxable value OR a partial exemption equal to a 25% ,50%, or 75% reduction in taxable value OR any other percentage reduction in taxable value approved by the State Tax Commission (STC);

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 City Assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence.
- 3) File a claim reporting that the combined assets of all persons do not exceed one-half ( $\frac{1}{2}$ ) of the median household income for the City of Brown City (\$30,178). Claimants with a total asset value of \$30,178 or more will receive a zero percent (0%) poverty exemption. 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, *et cetera*.
- 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 determine annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing that 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 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 federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income of all persons residing in the principal residence:

**NOTE: The poverty guideline figures below are NOT the figures the Census Bureau uses to calculate the number of poor persons.**

**2023 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES  
AND THE DISTRICT OF COLUMBIA**

Persons in family/household	Poverty guideline
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 families/households with more than 8 persons, add \$5,500 for each additional person.	

**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.**

The foregoing Resolution was offered on February 23, 2026, by Councilmember P. Jacobson, and seconded by Councilmember Vaerten. There followed a Roll Call Vote with (4) Councilmembers present:

CM Kohler-Absent, CM P.Jacobson- Yes, CM R.Jacobson-Yes,  
CM McIvor-Absent, CM Navock- Yes, CM Vaerten- Yes.

Yeas: 4 Abstaining: 0

Nays: 0 Absent: 2

A QUORUM BEING PRESENT – MOTION DECLARED CARRIED.

I, Sara Muxlow, City Clerk of the City of Brown City, hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the government of the City of Brown City, County of Sanilac, State of Michigan at a regular meeting held on February 23, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Sara Muxlow

Sara Muxlow  
City Clerk  
City of Brown City  
Sanilac County, Michigan