



CITY OF ALMA, MICHIGAN

525 E. Superior, Alma, MI 48801

www.myalma.org

At a regular meeting of the City Commission of the City of Alma, County of Gratiot, State of Michigan, held on the 13th day of January, 2026, at 6:00 p.m., the following action was taken.

Present: Roger Allman, Andrew Bare, Sonia Gibson, Roxann Harrington, Greg Mapes, Michelle Pitts, and Danny Wernick.

Absent: none.

RESOLUTION NO. 2026-0008 **City of Alma Poverty Exemption Guidelines**

The following preamble and resolution were offered by Vice-Mayor Harrington and seconded by Commissioner Bare.

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

WHEREAS, the principal residence, of persons who the Assessor and Board of Review determine 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 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City of Alma, Gratiot 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 of the following on an annual basis:

- 1) Be an owner and occupy as a homestead property for which an exemption is requested.
- 2) File Form 5737 Application for MCL 211.7u Poverty Exemption.
- 3) File Form 5739 Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty.
- 4) File all required additional documentation (such as federal/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).
- 5) Produce a valid drivers' license or other form of identification if requested.
- 6) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested, if requested.
- 7) Meet the federal poverty income standards as defined annually by the United States Office of Management and Budget.
- 8) The application for an exemption shall be filed after January 1, but before the day prior to the last day of the board of review.



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- 9) The property in question contains enough acreage that at least one or more buildable lots could be split from the main parcel under the land division act, the city will count the value of any additional parcel that could be split when calculating the applicant's total assets.
- 10) Total assets shall not be more than \$2,000.00.
- 11) Fixed assets shall be limited to one house and one vehicle for the claimant and no house and one vehicle for each adult person residing with claimant.

Federal Poverty Guidelines for 2026 Assessments

Size of Family Unit	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.

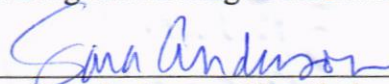
Yes: Allman, Bare, Gibson, Harrington, Mapes, Pitts, and Wernick.

No: none.

Resolution declared adopted.

Certificate

I, Sara Anderson, Clerk of the City of Alma, do hereby certify that the above resolution is a true and exact copy of a resolution adopted at a regular meeting of the Alma City Commission held on Tuesday, January 13, 2026.


Sara Anderson, City Clerk