Approved

OTSEGO LAKE TOWNSHIP
BOARD OF REVIEW MINUTES
MARCH 5, 2024
ORGANIZATIONAL MEETING

Diane Pompei, chairperson, at 10:02am called to order and opened the Otsego Lake Township March 5, 2024, Board of Review Organizational Meeting, at the Otsego Lake Township Hall located at 10616 S Old 27, Waters, MI. The meeting was held in accordance with Michigan Laws, Department of the Treasury, and State Tax Commission Rules and Regulations.

Roll Call:

Mike Coutant—Member; Christine Boyak—Wohlfeil—Member; Diane Pompei—Member
Al Blackburn—Alternate Member

Others Present:

Randy Stults, Secretary—Deputy Supervisor; Bobbi Balazovic—Assessor

QUORUM: The Chairperson declared a quorum present to transact business

MEMBERS OF PUBLIC PRESENT: None

Pledge of Allegiance was said.

MINUTES: Minutes of the December 12, 2023, Board of Review meeting were reviewed. The minutes were approved by a voice vote as revised indicated on the revised minutes of the meeting on a motion from Christine Boyak-Wohlfeil and seconded by Mike Coutant.

RULES & PROCEDURES: Board of Review rules and procedures were discussed and adopted on a motion from Mike Coutant Boyak-Wohlfeil with a second from Christine Boyak-Wohlfeil as in the attached documents titled "Otsego Lake Township, 2024 Board Of Review, Rules & Procedures, March 5, 11 & 12, 2024" by voice vote.

PUBLIC COMMENTS: There were no public comments, either verbal, letters, emails, phone messages or by other means, except those attached to Petitions that will be considered during the hearing process.

THE FOLLOWING BUSINESS WAS TRANSACTED:

The meeting schedule of the March Board of Review Appeal Hearings was discussed; to-wit:

First Appeal Hearing Session: March 11, 2024, 9:00am to 3:00pm

Second Appeal Hearing Session: March12, 2024, 3:00pm to 9:00pm

Any required addition meeting as scheduled during the Second Hearing Session

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POVERTY EXEMPTION RESOLUTION # ~~0215~~2024-1 as adopted by the Township Board will be followed.

REVIEW OF BOARD OF REVIEW TRAINING SESSION: Board discussion and new training manual.

HEARING OPERATIONS AND CROSS TRAINING OF MEMBERS: Assignment of the following duties to each Board Member will be discussed and acted upon at each Hearing session:

Primary Speaker
Review of Property Card
Assistance to Taxpayer to Prepare Petition
Time Allocated to Each Petitioner as Necessary

PRESENTATION OF THE ASSESSMENT TAX ROLL: The Assessor presented the Assessment Tax Roll which was reviewed and accepted by the Board Members present without changes or additions.

The Assessor discussed the following: office activities, market value, economic factors, sales information, and statutory and rule changes.

The Assessor also presented the following for review, examination, and discussion: record cards, land value maps, sales maps, aerial plats, miscellaneous data.

The authority of the Board of Review and Board Members were outlined, reviewed, and discussed.

The Chairperson adjourned the meeting of the Otsego Lake Township March Board of Review Organizational Meeting at 10:45am and a declaration that all business coming before the Board of Review during this meeting has been properly considered and decisions rendered in accordance with Michigan Law, Department of Treasury, and State Tax Commission Rules and Regulations.

Business concluded and meeting adjourned:

Meeting Adjourned at 10:45am.

Approved

OTSEGO LAKE TOWNSHIP
BOARD OF REVIEW MINUTES
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Meeting Duration 43 minutes

The following documents are attached as a part of these minutes.

Otsego Lake Township Board Resolution # 02152024-1 to Adopt Poverty Exemption Income Guidelines and Asset Tests.

Otsego Lake Township, 2024 Board of Review Rules & Procedures, March 5, 11, and 12, 2024

That by reason of a signature being affixed hereto, the following state that they have read the minutes and they reflect the actions taken at the meeting, and the minutes were approved:

Respectfully submitted,

Diane Pompei

Chairperson – Diane Pompei

Randy Stults

Secretary – Randy Stults, Deputy Supervisor

Approved: March 11, 2024

Otsego Township Board Resolution #2024-1
to Adopt Poverty Exemption
Income Guidelines and Asset Tests

WHEREAS, the homestead of persons who, in the judgment of the Otsego Lake Township Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the Otsego Lake Township Board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Otsego Lake Township, Otsego County, adopts the following guidelines for the board of review to implement.

The guidelines shall include but not be limited to the specific income standards and liquid and non-liquid asset tests of the claimant and all persons residing in the household.
To be eligible, a person shall meet all the following requirements on an annual basis:

1) Be an owner of and occupy as a homestead the property for which an exemption is requested.

2) File a claim with the board of review, accompanied by the following documents:

- 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.
- If Applicant did not file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit for all persons residing in the residence who were not required to file in the current or in the immediately preceding year, and who did not meet the qualifications for receiving an EITC.
- Provide all W-2 forms.
- Provide copies of Social Security Benefit Statements for all persons residing in the household who receive Social Security benefits.
- Provide proof of all sources of income if not included on the W-2 Forms, including any check stubs or receipts of other persons living in the household, or from State or Federal Government Checks.
- Provide bank statements (current and preceding six months) of all checking and savings accounts.
- Provide copies of the most recent year's tax bills and taxable values of all property other than the Homesteaded/Principal Residence owned or partially owned by the Claimant.
- Provide a valid drivers' license or other form of identification if requested.
- Provide a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- Provide copies of documents pertaining to any asset that evidences ownership and value, and any other documentation requested.

3) Claimant shall meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget at the 100%, 75%, 50% and 25% levels.

4) In Addition to the federal poverty income guidelines claimant must also meet the following requirements of the following liquid and non-liquid asset tests:

- LIQUID ASSET TEST

  A. Liquid assets may include, but are not limited to cash, bank accounts, stocks and bonds, IRA's, Roth's, other investment accounts, pensions, lump sum inheritance, money received or due from the sale of property, borrowed money, or any other liquid assets.

  B. In order to be eligible for a full or partial exemption, the total value of the listed assets shall not exceed $2,000.00.

- NON-LIQUID ASSET TEST

  A. Non-liquid assets may include, but are not limited to non-exempt automobiles, recreational vehicles including but not limited to boats, snowmobiles, campers, travel trailers, motor homes, jet skis, motorcycles, off road vehicles, or other items of a similar nature, additional buildings other than the residence, equipment, jewelry, antiques, other art work, or any other personal property of value or any assets received in lieu of wages, real estate other than Applicant's principal residence or excess land that exceeds the footprint of the principal residence in excess of 10 acres.

  B. In order to be eligible for a full or partial exemption, the total value of the listed assets shall not exceed $25,000.00.

The foregoing resolution offered by Board Member Denise Pallarito and supported by Board Member Jeff Bergel.

Upon roll call vote, the following voted "Aye": Bergel; J Brown; Pallarito; Matelski; M Brown
"Nay:"

The Otsego Lake Township Clerk declares the resolution adopted.

Mary Brown
Mary Brown, Clerk

I, Mary Brown , the duly elected and acting Clerk of Otsego Lake Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on February 15, 2024, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

Mary Brown
Mary Brown, Clerk

APPROVED

BY: Board DATE: 2-15-2

Otsego Lake Township
2024 Board Of Review
Rules & Procedures
March 5, 11 and 12, 2024

1. All meetings must be conducted within the requirements of the Open Meeting Act.
2. The Chairperson may appoint a presiding official to chair parts of the meeting.
3. Local residents are allowed to use written protests per Notice of Assessment (form L4400)
4. Poverty exemptions shall follow Otsego Lake Township 2023 Poverty Exemptions Resolution. (Township Board Resolution #20230216-2)
5. The primary speaker for the board of review during each case shall be the presiding official at that time.
6. An alternate member of the board of review will be available to explain the assessment process and review the property record card with the taxpayer prior to the hearing before the board if request by the taxpayer.
7. An alternate member of the board of review will be available to assist the taxpayer in completing the petition, including providing parcel code number, the current assessment and an explanation of the correct procedure for completing the petition.
8. Public Comment: Citizens will be offered an opportunity to address the board of review during each session on any matter before it with a time limit of 3 minutes per citizen.
9. Appointment may be scheduled with the Board of Review during the March meetings by contacting the Township Assessor.
10. The board of review will hear non-scheduled protests on a first-come, first-served basis.
11. Citizens appearing before the Board of Review are limited to 15 minutes for each case to discuss their case. The meeting's presiding official will be the timekeeper if necessary.
12. Petition hearing are prioritized over petition decision making.

Suggestions for 2024