

**CENTERVILLE TOWNSHIP
(LEELANAU COUNTY)
CEDAR, MICHIGAN 49621**

**Policy to Permit the Continuation of a Poverty Exemption
without Subsequent Reapplication as allowed by Public Act 253 of 2020
Resolution# 2021 – 03 Adopted February, 3 2021**

The principal residence of a person who, as determined by the Board of Review, by reason of poverty, are unable to contribute to the public charges is exempt in whole or part from taxation under the General Property Tax Act; and the township board may permit continuation of that exemption without subsequent reapplication; Centerville Township, Leelanau County, adopts the following guidelines to permit such a continuation.

1. If the person who establishes initial eligibility under MCL 211.7u receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security Disability or retirement they are eligible for continuation of a poverty exemption without subsequent reapplication under either of the two following guidelines.
2. For a principal residence of a person exempt from the collection of taxes under MCL 211.7u in tax year 2019 or 2020, or both, may remain exempt by reason of poverty in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status.
3. For a principal residence of a person for the first time in tax year 2021, 2022, or 2023 may remain exempt for up to three additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status.
4. The owner of a principal residence exempt from the collection of taxes under MCL 211.7u and not required to reapply under this policy shall annually file with the township the form affirming ownership, poverty and occupancy and therefore continued eligibility.
5. The person determined to be exempt from the collection of taxes under MCL 211.7u shall file an affidavit with the township rescinding the exemption within 45 days of either of the following occurring.
 - o The person ceases to own or occupy the principal residence for which the exemption is extended
 - o The person has a change in household assets or income that defeats eligibility for the exemption.
6. If the person fails to file a rescission as required and the property is determined to be ineligible for the exemption, the person is subject to repayment of any additional taxes with interest.

**CENTERVILLE TOWNSHIP
(LEELANAU COUNTY)
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**Policy for Poverty Exemption Income Guidelines and Asset Test
to Comply with Michigan Public Act 253 of 2020
Resolution # 2021-02 Adopted February 3, 2021**

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 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 and shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the township.
2. File a claim with the Board of Review on a form prescribed by the state tax commission and provided by the township, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year. If a person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.
3. Produce a valid driver license or other form of identification if requested by the supervisor or board of review.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.
5. Show that household income does not exceed federal poverty guideline published in the prior calendar year in the Federal Register for each family size as defined and determined annually by the United States Department of Health and Human Services.
6. File a claim reporting that the combined assets of persons residing in the principal residence do not exceed the township guidelines listed below. 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, etc.
 - o Cash assets for the total household may not exceed 10% of the federal poverty guideline published in the prior calendar year in the Federal Register for each family size.
 - o Non-cash assets for the total household may not exceed \$5,000.00. The following assets are excluded from this limit.
 - Applicant's homestead property
 - Applicant's household personal property
 - One vehicle used for personal transportation and one additional vehicle for each gainfully employed person in the household
 - Assets not accessible by the applicant or member of the household
 - Farm implements and equipment used to actively cultivate qualified agricultural property

7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the Board of Review for the purpose of preserving the right to appeal to the Michigan Tax Tribunal.

8.

The Board of Review shall follow the above stated policy and guidelines in granting or denying an exemption. If a person claiming an exemption under this section is qualified under the eligibility requirements stated above, the Board of Review shall grant the exemption in whole as follows:

- A full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.

FINALLY IT IS NOTED that a person who files a claim under this section is not prohibited from also appealing the assessment on the property for which that claim is made before the board of review in the same year.

Centerville Township Policy Regarding Inspection of Records
Adopted June 17, 2020

Upon receiving a verbal request to inspect township records, the township shall furnish the requesting person with a reasonable opportunity and reasonable facilities for inspection and examination of its public records.

A person shall be allowed to inspect public records during usual business hours, not less than four hours per day. The public does not have unlimited access to township offices or facilities, and a person may be required to inspect records at a specified counter or table, and in view of township personnel.

Township officials, appointees, staff or consultants/contractors assisting with inspection of public records shall inform any person inspecting records that only pencils, and no pens or ink, may be used to take notes.

In coordination with the official responsible for the records, the FOIA coordinator shall determine on a case-by-case basis when the township will provide copies of original records, to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection.

The Clerk is responsible for identifying if records or information requested by the public is stored in digital files or e-mail, even if the public does not specifically request a digital file or e-mail.

A person cannot remove books, records or files from the place the township has provided for the inspection.

No documents shall be removed from the office of the custodian of those documents without permission of that custodian, except by court order, subpoena or for audit purposes. The official shall be given a receipt listing the records being removed. Documents may be removed from the office of the custodian of those documents with permission of that custodian to accommodate public inspection of those documents.

Copies May Be Required to Enable Public Inspection of Records

In coordination with the official responsible for the records, the FOIA coordinator will determine by policy when the township will provide copies of original records, to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection.

A fee will be charged for copies made to enable public inspection of records, according to the township's FOIA policy.

**Centerville Township's Policy for
Providing Reasonable Access to the Township Assessor and Assessment Information
Adopted October 13, 2021**

Because Centerville Township does not have a full time office, the following procedures will be implemented to ensure township taxpayers will have access to the assessor and assessing records in a timely manner.

1. All inquiries will be directed to the Assessor via telephone call, voice mail, text, or email. The name and contact information for the assessor will be posted on the township website.
2. A separate and distinct section of the township website will be established to ensure ready access to assessment related information.
3. The assessor will make an initial response to any inquiry in no more than seven (7) days and will provide an estimated timeline as to a further response if such is needed.
4. A taxpayer may request to meet the assessor in person at the township office. The assessor will schedule a meeting within fourteen (14) business days after the response to the initial inquiry, unless more time is needed to accommodate either the assessor's or the taxpayer's schedule, or unless more time is needed to gather necessary information or documentation. If an extended response time is needed, the assessor will provide a response to the taxpayer with a timeline and the reasons for that timeline. The assessor will keep a written account reasons for any extension beyond the fourteen (14) day timeline.
5. Requests to inspect or to have copies produced of assessment records will be directed to the Assessor . The Assessor will then inform the taxpayer of how to act on this request. Records are generally held at the Leelanau County Equalization office and are available electronically online. If a taxpayer specifically requests paper copies of their assessment be made by the assessor, the assessor will provide them within fourteen (14) days. Requests for records other than those related to the individual taxpayer should be obtained by filing FOIA request with the township Clerk.
6. The Assessor shall endeavor to resolve any disputes with or concerns of a taxpayer prior to the March meeting of the Board of Review.
7. The Assessor will keep a record of written taxpayer inquiries including the name of the taxpayer, the date and time of receipt of inquiry, subject of the inquiry, and the date and time of response or responses.
8. Taxpayers are to communicate any concerns about implementation of this policy to the township Supervisor who will respond to those concerns within seven (7) business days and inform the township board of these communications at the next regular meeting of the township board.

Centerville Township Policy Regarding Assessor Duties and Responsibilities
Adopted July 8, 2020, Amended on October 13, 2021

General Statement of Responsibilities:

The Assessor is responsible for overall execution and management of Township's property appraisal program.
Specific Duties and Responsibilities:

1. Identifies, inventories, determines market values and calculates assessed value for all Township properties in accordance with State Tax Commission regulations; methods and procedures to ensure fair and equitable assessments.
2. Conducts field inspections of commercial and industrial properties; gathers and analyzes data and performs assessment ratio studies to determine true market values; inputs data into the computer system; updates personal property records; and supervises sending of assessment notices annually to notify property owners regarding assessed values.
3. Ensures that periodic checks are performed with home and business owners regarding changes made to facilities; works with the Township Zoning Administrator and the County Building Inspectors regarding new construction in order to update property records.
4. Maintains accurate Principal Residence Exemption Affidavits, Qualified Agricultural Affidavits and property transfer information in compliance with applicable state laws.
5. Prepares the property assessment roll for presentation to the Board of Review; makes adjustments of the tax roll directed by the Board of Review; participates in Board of Review sessions and compiles results and prepares letters and reports associated with this process.
6. Represents the Township in defending assessments appealed to the Michigan Tax Tribunal.
7. Maintains township assessment files including property records/cards, physical data, legal descriptions, splits and combinations of parcels, and ownership transfers; strives to identify new/improved methods for carrying out these responsibilities.
8. Completes and submits the various forms and schedules to satisfy reporting requirements to the State of Michigan.
9. Works with County Equalization to keep tax maps up to date and to complete work needed for the annual Equalization Appraisal and Sales studies.
10. Conducts a visual inspection of approximately 20 percent of the township's parcels so that, at the end of the 5 year AMAR audit cycle, all township parcels have had at least one inspection.
11. Conducts an annual personal property canvass and maintains sufficient personal property records as determined by statutory requirements.
12. Acts as a resource for Township property owners and prospective property owners by responding to their inquiries, and interpreting applicable State laws. Responds to inquiries and requests for assessment information from the public.
13. Attends annual seminars and other continuing education conferences as required by the State to maintain required certification as a Michigan Certified Assessing Officer.
14. Maintains current knowledge regarding assessing-related technology, market trends and pending legislation pertaining to taxation and other developments in the property assessment field.
15. Reports to the Township Supervisor regarding completion of required tax roll filings, ongoing appeals to the Tax Tribunal, and any problems arising from the normal performance of assessing duties. Will participate in an annual performance review with the Supervisor and meet with the Supervisor at other times, as needed, regarding assessment administration.
16. Documents and complies with annual performance benchmarks and goals made in cooperation with the Supervisor.
17. Provides the Supervisor with the information needed to prepare an annual budget for assessing.
18. Attends township Board of Trustees meetings if requested to do so. The assessor shall be placed on the agenda for any Board of Trustees meeting if he or she requests an appearance.

Employment and Compensation:

The assessor shall be an at will employee of the Centerville Township Board of Trustees and paid by an annual salary determined by the Board as part of its annual budget. The salary will be paid in 12 equal monthly installments. Termination of employment may be made by the assessor or the township at any time, in writing, with 60 days notice.