

Fremont Township Agenda
Regular Township Meeting
January 26, 2021

Recent prohibitions on gatherings by the State of Michigan, until January 31, 2021, prohibit non-residential meeting. We do not have the required equipment (open telephone lines and internet) or facility to hold a virtual (Zoom) meeting and therefore cannot meet the requirements of the Open Meetings Act. The regular meeting of the Fremont Township Board will meet in the open area of the community center. Enter through the East door. Following is the proposed agenda.

Opening – Pledge of Allegiance

Acceptance of the agenda

Acceptance of Minutes of October 27, 2020

Acceptance of November 24, 2020 report

No meeting in December 2020

Treasurers Report

Payments and Bills:

Reports (if any)

Supervisor:

Clerk:

Fire Chief - Larry Gott

First Response. Matching grant for additional radios. WIFI and internet set up with Verizon.

Planning and Zoning

Old Business

1. Water tender
2. Status on park grant. Jerry Jaloczynski working on matching funds.

New Business

1. Motion to quit claim deed the ½ lot on the SE corner of New York Street and Church St. to Sydney Tillman, along with a Hold Harmless clause. Tillman recently purchased the house South of her establishment and this property would again be on the tax rolls.

2. Proceeding with Board of Review (BOR). Notice of BOR to be published February 15, 2021.

3. Motion to accept Isabella County Equalization Designated Assessor agreement.

4. Resolution 012621-1 regarding poverty exemption.

5. Resolution 012621-2 resident, non-resident appeals letter

Public Comment

Adjournment

Fremont Township

Poverty Exemptions Guidelines

Resolution 012621-1

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

WHEREAS, the homestead of persons who, in the judgment of the supervisor and 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 Public Act 390, 1994(MCL 211.7u); and

WHEREAS, pursuant to PA 390 1994, Fremont Township, Isabella County adopts the following guidelines for the supervisor and 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 the following 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 supervisor or board of review, accompanied by 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.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 7) Comply with any additional eligibility requirements as determined by the

Township board.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

BE IT FURTHER RESOLVED, if asset levels exceed the items/amounts below, the individual/property owner **shall not be eligible for a Property Tax Poverty Exemption.**

1. The homestead being claimed and personal property used in connection with the use and occupancy of the homestead.
2. All assets up to a cumulative dollar value of \$ 25,000

At a regular meeting of the Board of Trustees for the Township of Fremont held on the 26th day of January 2021, board member _____ moved for adoption of the foregoing resolution and board member _____ supported the motion.

Voting for:

Voting Against:

The Supervisor declared the resolution adopted.

Gerad Himebaugh - Supervisor

John Schmmelmann - Clerk

POVERTY GUIDELINES

ELIGIBILITY REQUIREMENTS OF FREMONT TOWNSHIP, ISABELLA COUNTY

To be eligible, a person shall do all the following 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 supervisor or board of review, accompanied by 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.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 7) Comply with any additional eligibility requirements as determined by the Township board.

If **asset levels exceed** the items/amounts below, the individual/property owner **shall not be eligible for a Property Tax Poverty Exemption.**

1. The homestead being claimed and personal property used in connection with the use and occupancy of the homestead.
2. All other assets up to a cumulative dollar value of **\$ 25,000**

The following are the federal poverty income standards, which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually compiled and published by the Bureau of the Census, which refers to them as "poverty thresholds."

The governing body of the local assessing unit has the option of considering the age of the resident(s) when establishing their guidelines. This provision applies only when one or two persons reside in the homestead, because there are no age-related thresholds for three or more persons in the homestead.

FEDERAL POVERTY INCOME STANDARDS FOR 2021 ASSESSMENTS The following are the federal poverty income standards as of 12-31-20 for use in setting poverty exemption guidelines for 2021 assessments.

Size of Family Unit Poverty Guidelines

- 1 - \$12,760
- 2 - \$17,240
- 3 - \$21,720
- 4 - \$26,200

- 5 - \$30,680
- 6 - \$35,160
- 7 - \$39,640
- 8 - \$44,120

For each additional person, add \$ 4,480

Note: P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

RESOLUTION

012621-2

Fremont Township Resolution to Allow Local Residents to Protest in Writing

In order to ease the burden on taxpayers, the assessor and the board of review and to ensure that all taxpayers have an equal opportunity to be heard by the board of review, the Township of Fremont hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the board of review shall receive letters, emails, or phone of protest regarding assessments from resident and non-resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

All notices of assessment change and all advertisements of board of review meetings are to include a statement that the resident and non-resident taxpayers may protest by letter, email, or phone to the board.

Adopted this date: January 26, 2021

Gerad Himebaugh, Supervisor

John Schimmelmann, Clerk