

Supervisor Tina Papineau called the meeting to order at 7:00 p.m. at the Dryden Township offices

Everyone stood for the Pledge of Allegiance to the United States of America.

Roll Call:	Supervisor-Tina Papineau	present
	Clerk- Kimberly Diefenbach	present
	Treasurer- Susan Lowney	present
	Trustee - Carol English	present
	Trustee – Brian Hazen	present

Legal Counsel: Attorney Tim Denney

Public in attendance: Fire Chief Mark Hagemeister, Police Chief Shawn Peters, John & Terri Olterman, Jim Diefenbach, Jeff Evans, Richard English, Mike & Cheryl Antushevich, Michael & Stephanie Antushevich, Devon Travis, Jennifer Burmann, Rosemary Evans, Sandy Swientoniowski, Norman Smith, Andrew & Leslie Kokx, Michael & Tammy Ogg, Jim Novak, Justin Gay, and Doug Travis.

Public Comment: None.

Agenda:

Motion by Hazen, seconded by Lowney to accept the Agenda with the addition of E. Building Deed. Motion carried.

Approval of Regular Meeting Minutes:

Moved by Hazen, seconded by English, to approve the Regular meeting minutes of June 13th and Special meetings minutes of June 8th, 15th and 29th, 2023. Motion carried.

Payment of Bills: Presented were Vendor and Payroll Summaries for the month of June.

General Fund:	Accounts payable checks No. 46301-46343	\$16,402.91
	Gross payroll	<u>\$34,964.58</u>
	Total GF expenses	\$51,367.49
Fire Fund:	Accounts payable checks No. 3947-3966	\$5,638.57
	Gross payroll	<u>\$2,335.12</u>
	Total Fire expenses	\$7,973.69
Police Fund:	Accounts payable checks No. 4748-4778	\$15,455.09
	Gross Payroll	<u>\$33,820.11</u>
	Total Police Fund expenses	\$49,275.20

Moved by English, seconded by Lowney, to approve the payment of the Accounts payable bills, and payroll as presented. Motion carried.

Correspondence: Lapeer County EMS report for May 2023.

Treasurer's Report: A financial Report was presented with the ending balances in the townships various funds as of June 30, 2023. General Fund \$1,971,153.68, Police Fund \$577,602.45, Fire Fund \$645,935.85, T&A \$9,050.00, Current Tax \$561.13.

Moved by Diefenbach, seconded by English to accept the Treasurer's Report into the minutes as of June 30, 2023, as presented. Motion carried.

Elected Official/Department Head Updates:

Fire Department Report: Fire Chief Mark Hagemeister reported that there were 21 MFR runs and 7 fire runs for the month of May.

-Completed mid-build truck inspection Friday 7/7 in Minnesota. Everything is moving along smoothly except they are waiting on a valve from Elkhart Brass Co. That will delay completion of the truck. As soon as they get a completion date, plans will be made for Jeff and Justin P. to go and make a final inspection and drive the truck back.

-12-51 is still at Masters. Tires needed to be replaced. A road test will need to be completed before it is put back in service.

-There have been 2 responses for the Admin. Assist. Position.

-2 fireworks inspections were performed.

Police Department Report: Chief Peters presented the police report for the month of June, he reported the following,

- Officers responded to a total of 228 calls for service for the month of June.
- Officers conducted a total of 96 traffic stops. Of those traffic stops, 22 citations were issued for traffic violations, 8 traffic crash reports were handled by officers. Of those crashes, 7 were property damage, and one was a fatality. There were 2 drivers arrested by officers for operating while intoxicated.
- The dirt roadways in the Township have been greatly affected by the uptick in spring traffic. The Police ask that motorists drive slower and be more aware of bicyclists and motorcyclists.
- Property crimes remain low. If something looks suspicious, please do not hesitate to call and have the Police check the area.
- Officers on the department will soon be attending upcoming practical trainings with officers from area departments for active shooter/assailant training. This will be a collaborative effort with other neighboring departments to prepare and organize a unified law enforcement response should and incident occur in Lapeer County.

Unfinished business/new business

Poverty Exemption: Motion to Rescind Poverty Resolution and adopt the new Poverty Exemption Policy and Guidelines made by Diefenbach, seconded by Hazen. Motion carried.

TOWNSHIP OF DRYDEN 2023 Poverty Exemption Policy, Guidelines and Application

Section 211.7u(1) of the Michigan General Property Tax Act indicates that “the principal residence of persons who, in the judgment of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act.”

The Dryden Township board adopts a policy, which includes an asset and income test. The Board of Review shall follow the Township of Dryden’s policy when granting or denying an exemption. If a person meets all eligibility requirements, 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% or 50% reduction in taxable value.

A taxpayer who files for a poverty exemption at the March Board of Review is not prohibited from also filing a valuation appeal at the March Board of Review. A taxpayer may also file a poverty exemption application with the July or December Board of Review. Poverty exemption denials may be appealed to the Michigan Tax Tribunal.

The following policy and guidelines were adopted at the July Dryden Township Board Meeting. The income levels used are the federal poverty guidelines published in the current calendar year in the Federal Register by the United States Department of Health and Human Services. The income levels are updated annually.

Requirements:

1. All applicants must annually file a completed application form and all required documentation with the Township of Dryden Assessing Department. The application and supporting documentation must be submitted on or after January 1, 2023, but before the December Board of Review. Handicapped or disabled applicants may call the Assessing Department at (810)796-2248 to arrange for assistance.
2. All applicants must provide a complete, signed Federal Income Tax return and State Income Tax return, including the Homestead Property Tax Credit (MI-1040CR), that were filed in the immediately preceding year or in the current year **for all persons** residing in the principal residence. If the applicant(s) is not required to file a Federal or State Income Tax return, a signed Poverty Exemption Affidavit must be provided along with the Homestead Property Tax Credit (MI-1040CR).
3. In accordance with PA 390 of 1994, the applicant must meet the “Asset Guidelines” adopted by the Dryden Township Board (attached).
4. The applicant must meet the Federal Poverty Income Guidelines (attached).

Failure to meet the requirements or submission of an incomplete application will result in a denial of the poverty exemption.

**Asset Guidelines
Used in the Determination of Poverty Exemptions for 2023**

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit **SHALL** also include an asset level test. The purpose of an asset test is to determine the resources available (cash and fixed assets and property that could be converted to cash) that could be used to pay property taxes in the year the poverty exemption is filed.

The following asset test shall apply to all applications for poverty exemption:

- The applicant shall not have a total of all liquid assets that exceed \$70,000, not including the primary residence or farm equipment used to produce crops.

Assets greater than what is stated above will result in a denial of the poverty exemption.

All asset information, as requested in the Application for Poverty Exemption, must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may deny an application if the assets are not properly identified.

Cash and other assets may include but are not limited to:

- Bank accounts
- Stocks and bonds, pensions, IRAs and other investment accounts
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property
- Second home, rental property, or building/property other than the residence
- Excess or vacant land
- Extraordinary automobiles
- Jewelry, antiques, or artworks
- Recreational vehicles*
- Equipment or other personal property of value
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms

* *Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor home, jet ski, motorcycles, off road vehicles, or anything which may be considered a recreational vehicle.*

**Income Guidelines
Used in the Determination of Poverty Exemptions for 2023**

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemptions and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$24,860 which is the amount shown on the following chart for a family of 3 persons.

Below are the federal poverty guidelines increased by 140%, updated annually in the federal register by the US Department of Health and Human Services. Dryden Township will follow these guidelines for establishing 2023 poverty exemptions:

Size of Family Unit	Poverty Guidelines
1	\$20,412
2	\$27,608
3	\$34,804
4	\$42,000
5	\$49,196
6	\$56,392
7	\$63,588
8	\$70,784
For each additional person	\$7,196

The income guidelines shall include, but are not limited to, the annual income for the person claiming the exemption and all persons living in the principal residence.

Income includes:

- Money, wages, salaries before deductions, and regular contributions from persons not living in the residence
- Net receipts from non-farm and farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, and supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, and assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

Meeting the income levels of Dryden Township policy does NOT guarantee the approval of a poverty exemption. Income and assets are reviewed by the Board of Review in the decision making process.

Reduction Calculation

Public Act 253 of 2020 amended MCL 211.7u related to poverty exemptions. PA 253 of 2020 lists the specific percentage reductions in taxable value that may be used by the Board of Review in granting a poverty exemption.

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

- 1) a full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
- 2) a partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
- 3) a partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

The following depicts the taxable value reduction granted to the eligible applicant for 2023 poverty exemptions:

<u>Household Size</u>	<u>Income (federal limit)</u>	<u>100% Taxable Value exemption</u>	<u>50% Taxable Value exemption</u>	<u>25% Taxable Value exemption</u>
1	\$20,412	\$0 to \$10,206	\$10,207 to \$15,309	\$15,310 to \$20,412
2	\$27,608	\$0 to \$13,804	\$13,805 to \$20,706	\$20,707 to \$27,608
3	\$34,804	\$0 to \$17,402	\$17,403 to \$26,103	\$26,104 to \$34,804
4	\$42,000	\$0 to \$21,000	\$21,001 to \$31,500	\$31,501 to \$42,000
5	\$49,196	\$0 to \$24,598	\$24,599 to \$36,897	\$36,898 to \$49,196
6	\$56,392	\$0 to \$28,196	\$28,197 to \$42,294	\$42,295 to \$56,392
7	\$63,588	\$0 to \$31,794	\$31,795 to \$47,691	\$47,692 to \$63,588
8	\$70,784	\$0 to \$35,392	\$35,393 to \$53,088	\$53,089 to \$70,784

*additional
person* \$7,196

Income greater than what is stated above, per household size, will result in a denial of the poverty exemption.

Assistant Fire Chief: Motion to appoint Michael Ogg as interim Assistant Fire Chief for 1 year, made by Hazen, seconded by Lowney. Motion carried.

Hire of Fire Fighters: Motion made by Hazen, seconded by English to hire Michael J. Antushevich, Andrew Kokx and Lucas Bevins as firefighters. Motion carried.

FD Mediation: Motion made by Lowney, seconded by Diefenbach to hire Lewis Bender as mediator for the Fire Dept. on September 7, 2023.

Building Deed: Motion by Hazen, seconded by Diefenbach to authorize the Dryden Township attorney to file suit to quiet title against PNC Bank(or other assignee of Lino Ghilardi on the Dryden Township/Lino Ghilardi Land Contract) to quiet title or obtain a deed in fulfillment of Land Contract if PNC Bank or other assignee does not provide an executed deed in fulfillment of Land Contract. Roll call vote: Ayes: 5
Nays: 0

Public Time: No comments

Adjournment: Supervisor Papineau adjourned the meeting at 7:25 p.m.

Tina Papineau
Dryden Township Supervisor

Kimberly Diefenbach, CMMC
Dryden Township Clerk

**Township of Dryden
4849 Dryden Road
Dryden, Michigan 48428**

**Regular Meeting Minutes
July 11, 2023**