

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: Jim Diefenbach, Justin Evans, Norm Smith, Jeff Evans, Dick English, Sandy Swientoniowski, Jennifer Burmann, John Olterman, Fire Chief Jim Stevenson, Police Chief Shawn Peters, Michael Strange, Al Havers and Bryan Zender.

Public Comment: None

Agenda:

Motion by Hazen, seconded by Lowney, to accept the Agenda with the addition of C. Poverty Policy and guidelines. Motion carried.

**Approval of Meeting Minutes:**

Moved by Lowney, seconded by English, to approve the Regular meeting minutes of January 9, 2024. Motion carried.

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

General Fund:	Accounts payable	\$14,807.73
	Gross payroll	<u>\$20,701.88</u>
	Total GF expenses	\$35,509.61
Fire Fund:	Accounts payable	\$5,588.65
	Gross payroll	<u>\$10,852.57</u>
	Total Fire expenses	\$16,441.22
Police Fund:	Accounts payable	\$8,320.95
	Gross Payroll	<u>\$42,621.44</u>
	Total Police Fund expenses	\$50,942.39

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

**Correspondence:** Lapeer County EMS report for December 2023.

**Treasurer's Report:** Current totals in funds are as follows: General \$1,876,278.37; Fire \$587,951.41; Police \$608,489.67; Trust and Agency \$6,887.50; Tax \$61,750.39.

Moved by Diefenbach, seconded by English to accept the Treasurer's Report into the minutes as of January 31, 2024, as presented. Motion carried.

**Elected Official/Department Head Updates:**

**County commissioner:** Bryan Zender reported that they are doing a cabling project at the Jail to improve the cameras and videos.

They are going out for bids to build a new addition to the Community Mental Health building. There will be two opportunities for Household Hazardous Waste disposal this year. One site will be in Imlay City the other in Lapeer. Currently they are looking at dates in May and September.

**Fire Department Report:** Fire Chief Jim Stevenson presented the Fire Dept report. It was reported that there were 26 MFR calls and 13 fire calls for the month of January.

January recap:

- The Senior class took place and was well received other municipalities have expressed interest in learning more so they can hold them in their communities.
- By-Laws are being updated.
- The Christmas party went well. Thank you to the Auxiliary.
- mandatory FF/MFR meeting was held.
- Training Schedule for 2024 has been updated.
- The Chief, Jacob Vandam and Matthew Vandam have completed all their testing requirements.
- The department attended the funeral of retired FF/MFR Jim Wrobel.
- Air Testing was sent out to Trace Analytics and were found to be within normal limits.
- Working on becoming a CE Program Sponsor with the State.

Upcoming events:

March 10<sup>th</sup>- Pancake Breakfast with the Easter Bunny 8am-1pm.

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

- Officers responded to a total of 390 calls for service for the month of January.
- Officers conducted a total of 41 traffic stops. Of those traffic stops, 10 citations were issued for traffic violations, 16 traffic crash reports were handled by officers. Of those crashes, 12 were property damage and 4 resulted in personal injury. Officers arrested 2 drivers for operating while intoxicated.
- Officers responded and assisted on 16 medical assist calls for the month.
- Property inspections list is active. If you would like to be added to the list please reach out to the Police department.
- SRO Betts has recently returned from Lansing where he completed the MSP TEAM School.
- Traffic related crashes have increased due to recent winter weather. Chief requests that residents drive slower and safely on all roadways in the Township.
- The new radar unit that was ordered last month has arrived. It will soon be installed in the Ford F-150 Patrol Unit.

**Unfinished business/new business**

DTFD attire purchase: Motion to approve purchase of Class B uniforms at a cost of \$3,500.00 from Alleyway Boutique made by Hazen seconded by English. Motion carried.

Resignation of Fire fighter: Motion made by Diefenbach, seconded by Hazen to accept the resignation of Rodney Redwood from the Dryden Fire Department. Motion carried.

Poverty Policy Guidelines: Motion made by Lowney, seconded by Hazen to adopt the 2024 Poverty Exemption Policy, Guidelines and Application. Motion carried.

**TOWNSHIP OF DRYDEN**  
**2024 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%, 50% or 75% 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, 2024, 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 2024**

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 2024

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 \$34,804 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 2024 poverty exemptions:

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$5,140

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 75% reduction in taxable value for the year in which the exemption is granted; or
- 3) a partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
- 4) 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 2024 poverty exemptions:

Household Size	Income (Twp limit)	Income (federal limit)	100% Taxable Value exemption	75% Taxable Value exemption	50% Taxable Value exemption	25% Taxable Value exemption
1	\$20,412	\$14,580	\$0 to \$5,103	\$5,104 to \$10,206	\$10,207 to \$15,309	\$15,310 to \$20,412
2	\$27,608	\$19,720	\$0 to \$6,902	\$6,903 to \$13,804	\$13,805 to \$20,706	\$20,707 to \$27,608
3	\$34,804	\$24,860	\$0 to \$8,701	\$8,702 to \$17,402	\$17,403 to \$26,103	\$26,104 to \$34,804
4	\$42,000	\$30,000	\$0 to \$10,500	\$10,501 to \$21,000	\$21,001 to \$31,500	\$31,501 to \$42,000
5	\$49,196	\$35,140	\$0 to \$12,299	\$12,300 to \$24,598	\$24,599 to \$36,897	\$36,898 to \$49,196
6	\$56,392	\$40,280	\$0 to \$14,098	\$14,099 to \$28,196	\$28,197 to \$42,294	\$42,295 to \$56,392
7	\$63,588	\$45,420	\$0 to \$15,897	\$15,898 to \$31,794	\$31,795 to \$47,691	\$47,692 to \$63,588
8	\$70,784	\$50,560	\$0 to \$17,696	\$17,697 to \$35,392	\$35,393 to \$53,088	\$53,089 to \$70,784
additional person	\$7,196	\$5,140				

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

Public Time: All havers asked about the effectiveness of the speed warning signs at the Village limits. Chief Peters commented that he thought they were working at slowing people down as they enter the village.

The Supervisor asked Commissioner Zender about Suncrest Care facility on the taxes.

Adjournment: Supervisor Papineau adjourned the meeting at 7:33p.m.

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 Tina Papineau  
 Dryden Township Supervisor

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 Kimberly Diefenbach, CMMC  
 Dryden Township Clerk

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

**Regular Meeting Minutes  
February 13, 2024**