

Edenville Township

Board of Review

Rules for 2022

Approved by BOR on

- Up to 15 minutes will be given per property owner for the 1st parcel appeal plus 3 minutes for each additional parcel.
- Up to 3 minutes will be given to each person wishing to address the BOR during public comment.
- Poverty and Disabled Veterans Exemption applications will be accepted at the March, July, and December BOR meetings.
- Forms that must be filled-out for Poverty Exemptions: L-4035 (March BOR only), Poverty Exemption Application, and Poverty Exemption Affidavit (4988) if not submitting income tax return forms.
- Forms that must be filled-out for Disabled Veterans Exemption: L-4035 (March BOR only) and Disabled Veterans Exemption Request (5107)
- Written authorization is required to represent someone at any BOR meeting.
- The BOR will operate according to the Open Meetings Act.
- Assessor will notify tax payers of BOR decisions and document that the letters were sent.
- Any physical evidence presented must be left with the BOR for it to be considered.
- *No partial exemptions will be given to applicants not meeting the Federal Poverty Exemption Guidelines*

Edenville Township Board of Review Procedures

Approved by Board of Review

- Supervisor prepares Poverty Resolution and asset test when the federal poverty guidelines are available for upcoming year (November, December, January)
- Township Board approves Poverty Resolution prior to BOR Organizational meeting held the first week of March.
- Township Board must approve any changes to the state proscribed BOR dates.
- A quorum of the BOR must be present to conduct a BOR meeting. For a 3-member BOR two voting members are needed to conduct the meeting. The alternate becomes a voting member anytime a voting member is absent or is recused.
- BOR adopts partial poverty exemption guidelines during Organization meeting.
- BOR determines during Organizational meeting if exemption applications will be addressed at MBOR.
- The BOR Chair, Vice Chair, Timekeeper are elected during the Organizational meeting.
- The Supervisor is the Secretary of the BOR unless someone else is appointed.
- Assessment appeals and Personal Property Exemptions may only be heard during MBOR.
- BOR may not revisit an item after it is voted on. If there is insufficient information the item can be tabled prior to the DBOR meeting. All items for the year must be concluded before the close of the DBOR meeting.
- Poverty and Veterans Exemption applications must be filed each year prior to the close of DBOR.
- Applicants must fill out the Poverty Exemption application and notarize or sign in front of the Assessor, BOR Chair, Supervisor, or Supervisor's designee.
- Poverty Exemption applications must be accompanied by the previous year's tax returns or signed affidavit that they are not required to file tax returns.
- BOR reviews Poverty Exemption applications with respect to income and assets and votes on a full exemption or partial exemption. BOR must base its Poverty Exemption decisions on the Poverty Resolution and ~~Partial Reduction Guidelines.~~ *AKR 3/8/2022*
- ~~BOR and Supervisor must both agree to grant a Poverty Exemption.~~ *AKR 3/8/2022*
- BOR must grant Veteran Exemptions if the veteran meets one of the follow criteria:
 - Is receiving benefits at the 100% rate for being totally disabled as determined by the USVA
 - Is 100% unemployable as determined by the USVA
 - Has a certificate from the USVA certifying that the veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing.
- A Letter from the VA is required as supporting evidence to grant a Veterans Exemption.