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.
- BOR and Supervisor must both agree to grant a Poverty Exemption. LRU 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
 - o 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.

- A veteran or their legal designee may submit a Veterans Exemption application. A spouse is considered a legal designee.
- For a Veterans Exemption the home and parcel must be owned and occupied (or be the
 place where the veteran or surviving spouse always intends to return) by the veteran or
 surviving spouse.
- An un-remarried spouse of a deceased disabled veteran is also eligible for a Veterans
 Exemption. The Veterans Exemption goes with the person and can be transferred to a
 different homestead. An un-remarried spouse of a deceased disabled veteran does not
 have to remain in the homestead the deceased veteran previously owned.
- An un-remarried spouse of a deceased disabled veteran will not receive a letter from the VA. Past letters or previous BOR records are acceptable evidence.