

## 2025 Onondaga Township, Ingham County to Allow Local Residents to Protest to Board of Review in Writing

WHEREAS, the General Property Tax Act, MCL 211.30(4) states that, when appealing to the Board of Review, "a nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required"; and

WHEREAS, MCL 211.30(8) states that "The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review"; and

WHEREAS, under the Open Meetings Act, MCL 15.263a, a meeting of a public body may be held electronically through March 30, 2025, and "a public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting";

THEREFORE BE IT RESOLVED that, 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 Onondaga Township Board hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

Letters from both residents and nonresidents may include those submitted by handwriting, typewriting, fax, email, and in a chat or Q&A option if meeting takes place by electronic meeting service.

All notices of assessment change and all advertisements of board of review meetings must include a statement that the resident taxpayers may protest by letter to the board.

The foregoing resolution offered by Board Member Phil Hutchison.

Second offered by Board Member Pete Garner.

Upon roll call vote the following voted:

"Yes": John Myers, Marcie Seavolt, Phil Hutchison, Sara Ammenman, Pete Garner  
(list names of members voting "yes")

"No": \_\_\_\_\_  
(list names of members voting "no")

The Supervisor declared the resolution adopted.

Marcie Seavolt  
Marcie Seavolt, Clerk

Date: 2/13/25

## **GUIDELINE RESOLUTION FOR POVERTY EXEMPTION**

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Township Board;

and

WHEREAS, the principal residence of persons, who the Supervisor/Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the City/Township of Onondaga, Ingham County adopts the following guidelines for the 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 principal residence the property for which an exemption is requested.
- 2) File a claim with the supervisor/assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim reporting that the combined assets of all persons do not exceed the current guidelines. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Produce the additional following information before the Board of Review will act on a poverty exemption application:
  - Full year of bank account statements
  - Proof of monthly/yearly income
  - Full year of electric bill copies
  - Full year of heating bill copies
  - Full year of garbage bill copies
  - Full year of phone bill copies
  - Full year of cable bill copies
  - Full year of Internet bill copies
  - Documentation of food stamp/bridge card payments
  - And copies of any other monthly bills

7) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services OR by alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines. Alternative guidelines are set forth in Exhibit A

8) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. A copy of this application is set forth in Exhibit B.

The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal. See Exhibit A for the federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

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.

The foregoing resolution offered by Township Board Member

Sara Ammerman and supported by City Council Member/Township Board

Member John Myers. Upon roll call vote, the following

voted: "Aye":

John Myers, Marcie Seavolt, Phil Hutchinson, Sara Ammerman, Pete Garner

"Nay":

\_\_\_\_\_ The

City/Township Clerk declared the resolution adopted.

Marcie Seavolt Clerk

**Exhibit A**

**2025 Poverty Exemption Guidelines – Onondaga Township, Ingham County**

(To be used for 2025 applicants per STC)

**INCOME GUIDELINES**

Size of Household	U.S. Federal Income Poverty Guidelines	Onondaga Township Income Poverty Guidelines
1	\$15,060	\$15,500
2	\$20,440	\$20,500
3	\$25,820	\$26,000
4	\$31,200	\$31,500
5	\$36,580	\$37,000
6	\$41,960	\$42,000
7	\$47,340	\$47,500
8	\$52,720	\$53,000
Each Additional Person	\$5,380	\$5,500

\*Income includes, but is not limited to income from employment, Social Security benefits, Veterans benefits, worker’s compensation, unemployment benefits, income from renters or boarders, farm income, alimony or child support, farm income, etc.

**ASSET TEST**

Size of Household	Total Value of Assets (Adopted by Onondaga Township 2025)
1	\$18,105
2	\$24,070
3	\$30,170
4	\$36,205
5	\$42,250
6	\$48,270
7	\$54,305
8	\$60,335

\*Assets include, but are not limited to stocks, bonds, vehicles (allowed one primary vehicle), boats, campers, farm equipment, motorcycles, trailers, real estate other than the primary residence, Individual Retirement Accounts (IRA), uncashed checks, money held by others, gaming/lottery winnings, etc.

**PARTIAL POVERTY GUIDELINES**

A partial poverty exemption is an exemption of only a part of the taxable value of the property rather than the entire taxable value. Onondaga Township Board of Review has the authority to grant a full 100% reduction in taxable value OR a partial exemption equal to a 25% or 50% reduction in taxable value OR any other percentage reduction in taxable value approved by the STC.