

Introduced by the County Services Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

**RESOLUTION DESIGNATING THE MONTH OF JUNE, 2023 AS
LGBTQ PRIDE MONTH IN INGHAM COUNTY**

RESOLUTION #23 – 229

WHEREAS, Ingham County recognizes the economic and cultural benefits of diversity and seeks to create a welcoming environment for all residents, including the LGBTQ Community; and

WHEREAS, Ingham County Resolution #13-368 commits to equal opportunity and nondiscrimination for all persons inclusive on the basis of sexual orientation and gender identity; and

WHEREAS, Ingham County's Equal Employment Opportunity Policy states that employment opportunity should be given without regard to gender identity or gender expression; and

WHEREAS, Ingham County Resolution #19-057 ensures accessibility to gender-segregated facilities on property operated by Ingham County based on gender identity or expression; and

WHEREAS, Ingham Community Health Center was the only community health center in Michigan to receive top designation from LGBTQ-inclusive healthcare by the Human Rights Campaign in 2018; and

WHEREAS, June is celebrated nationally and worldwide as LGBTQ Pride Month in commemoration of the 1969 Stonewall Rebellion in New York City; and

WHEREAS, the realities of COVID-19 have caused the LGBTQ Community and its allies to reimagine the way Pride is celebrated.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners designates the month of June, 2023 as LGBTQ Pride Month in the County of Ingham.

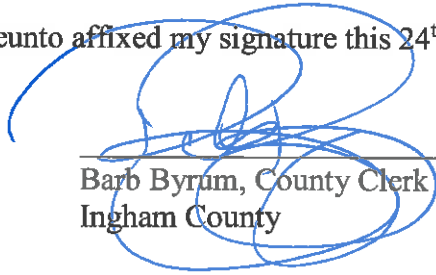
BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners request that the Clerk of the Ingham County Board of Commissioners forward copies of this resolution to the other 82 Counties in Michigan, as well as the Ingham County Delegation of the State Legislature.

COUNTY SERVICES: Yeas: Celentino, Peña, Grebner, Sebolt, Lawrence, Maiville, Ruest
Nays: None **Absent:** None **Approved 05/16/2023**

STATE OF MICHIGAN)
) SS
COUNTY OF INGHAM)

I, Barb Byrum, the duly qualified and acting Clerk of Ingham County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on May 23, 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267 of the Public Acts of Michigan of 1976, as amended.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 24th day of May, 2023.



Barb Byrum, County Clerk
Ingham County

RESOLUTION

NO: 2023-05-080

LIVINGSTON COUNTY

DATE: May 8, 2023

Resolution Sharing Veteran Services Department Enhancements with Other Michigan Counties – Board of Commissioners

WHEREAS, the Livingston County Board of Commissioners strongly supports veterans and active-duty military service members; and

WHEREAS, the Livingston County Board of Commissioner is committed to connecting veterans with their earned benefits and services; and

WHEREAS, recent enhancements have improved our ability to connect recently discharged veterans with their earned benefits and services; and

WHEREAS, sharing these enhancements could help veterans in other Michigan counties better connect with their earned benefits and services; and

WHEREAS, sharing these enhancements requires approval of the Livingston County Board of Commissioners as a disclosure of a privileged attorney/client document (legal opinion) is needed.

WHEREAS, the aforementioned privileged attorney/client document shall only be construed as a legal opinion specifically for Livingston County.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners authorizes the release of the privileged attorney/client document titled “Disabled Veterans Property Tax Exemption,” dated March 9, 2023.

BE IT FURTHER RESOLVED that this resolution, the supporting documents associated with this resolution, and the privileged attorney/client document be sent to all Michigan counties.

BE IT FINALLY RESOLVED that the Livingston County Board of Commissioners thanks Veteran Services Director Ramon Baca for his diligence and hard work in implementing these enhancements on behalf of our veterans.

#

MOVED: D. Helzerman
SECONDED: R. Deaton
CARRIED: Yes (7): D. Helzerman, D. Domas, W. Nakagiri, J. Drick, R. Deaton, N. Fiani, and J. Gross;
No (0): None; Absent (2): F. Sample and M. Smith

STATE OF MICHIGAN)
)§
COUNTY OF LIVINGSTON)

I, **ELIZABETH HUNDLEY**, the duly qualified and acting Clerk of Livingston County, Michigan do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the County Board of Commissioners at a regular meeting on the 8th day of May 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267 of the Public Acts of Michigan of 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed by official signature on this 23rd day of May 2023, A.D.





ELIZABETH HUNDLEY, LIVINGSTON COUNTY CLERK



April 3, 2023

Livingston County Board of Commissioners
304 E Grand River Ave
Howell, MI 48843

Dear Commissioners,

Under the leadership of our new Veteran Services Director our county has recently made two significant enhancements to our Veteran services programs. These enhancements improve our ability to connect veterans with their earned benefits and services.

It has long been desired to reach out to newly discharged veterans living in our county, making them aware of the array of available services. Past attempts to accomplish this were stymied by the inability to acquire the contact information of recently discharged veterans from state or federal government agencies.

This hurdle was recently overcome. Thanks to the perseverance of Mr. Ramon Baca, Veteran Services Director, the federal government now provides Livingston County with authorization to access the list of recently discharged veterans who reside in our county. Accordingly, our county will now mail each returning veteran information regarding how they can access their earned benefits and services through our Veteran Service Department. We can now be confident that each newly discharged veteran living in our county is aware of how best to access their earned benefits and services.

A second enhancement resulted when Mr. Baca focused attention on the property tax exemption for disabled veterans. Confusion regarding the statutory requirements of this exemption created a situation where some eligible veterans could miss out on the full value of this earned benefit. This issue was effectively addressed when Mr. Baca sought a written legal opinion from our county's legal counsel. This legal opinion clarifies the circumstances under which a qualified disabled veteran (under MCL 211.7b) does not have to pay property tax. It is worth noting that uncertainty regarding the requirements of MCL 211.7b was not isolated to Livingston County, rather this uncertainty was/is statewide.

I am asking for your support for the "Resolution Sharing Veteran Services Department Enhancements with Other Michigan Counties." It is my belief that veterans in other Michigan counties may benefit from Mr. Baca's findings. Normally the sharing of information doesn't require Board approval. However, in this case authorization is needed as we would be sharing an attorney/client privileged opinion titled Disabled Veterans Property Tax Exemption, dated March 9, 2023.

Best regards,

Wes Nakagiri
Commissioner, District 4
Livingston County Board of Commissioners



Memorandum

To: Board of Commissioners
From: Ramon Baca, Veteran Services Director
Date: March 31, 2023
RE: **Certificate of Release and Discharge Information Reporting System (CRDIRS)**

To attain permission to access the Department of Defense (DOD) Defense Manpower Data Center's (DMDC) Certificate of Release and Discharge Information Reporting System (CRDIRS), one must first obtain a Personal Identity Verification (PIV) card. PIV cards can be obtained by Veteran Service Officers for the purpose of filing disability claims to the U.S. Department of Veterans Affairs on a claimant's behalf.

Overview: The CRDIRS Web Application allows State Department of Veteran Affairs (SDVA) users to view separation information and download reports of servicemembers who are returning to a specified state.

The data is helpful for the purpose of sending a welcome home mailer with information of the assistance the County Veteran Services Department provides. The information may perhaps reassure newly discharged veterans that the community they returned to is available to assist in their transition from military to civilian life.

Steps:

1. Obtain PIV card: https://www.osp.va.gov/How_To_Get_A_VA_ID_Badge.asp
2. Complete Parts I-III on DD Form 2875 System Authorization Access Request (SAAR)
3. Complete DOD Identifying and Safeguarding Personally Identifiable Information (PII) Training
4. Email DD Form 2875 and PII completion certificate to dodhra.dodc-mb.dmdc.list.VLER-Team@mail.mil or Jaymie.L.Lizaso.ctr@mail.mil and james.d.white142.ctr@mail.mil

If you have any questions or need assistance, please do not hesitate to contact me.

Ramon Baca
Director, Livingston County Veteran Services
(517) 552-6902 or rbaca@livgov.com

State Tax Commission Affidavit for Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer any time after December 31 and before, or until the conclusion of, the December Board of Review.

| | | |
|---|---|--------------------------|
| OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse) | | |
| Owner's Name | | Owner's Telephone Number |
| Owner's Mailing Address | | |
| City | State | ZIP Code |
| LEGAL DESIGNEE INFORMATION (Complete if applicable) | | |
| Legal Designee Name | | Daytime Telephone Number |
| Mailing Address | | |
| City | State | ZIP Code |
| HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed) | | |
| City, Township or Village (Check the appropriate box and provide the name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village | | |
| County | Name of the Local School District | |
| Parcel Identification Number | Date the Property was Acquired (MM/DD/YYYY) | |
| Homestead Property Address | | |
| City | State | ZIP Code |
| ACKNOWLEDGEMENT (Check all boxes that apply) | | |
| <input type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability. | | |
| <input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability. | | |
| <input type="checkbox"/> I am a Michigan resident. | | |
| <input type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. | | |
| AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation) | | |
| <input type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs). | | |
| <input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs). | | |
| <input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs). | | |
| CERTIFICATION | | |
| <i>I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.</i> | | |
| Printed Name of Owner or Legal Designee | | Title of Signatory |
| Signature of Owner or Legal Designee | | Date |

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

COHL, STOKER & TOSKEY, P.C.
ATTORNEYS AND COUNSELORS
601 NORTH CAPITOL AVENUE
LANSING, MICHIGAN 48933
(517) 372-9000

SHAREHOLDERS

PETER A. COHL
DAVID G. STOKER
BONNIE G. TOSKEY
ROBERT D. TOWNSEND
TIMOTHY M. PERRONE
MATTIS D. NORDFJORD
GORDON J. LOVE
SARAH K. OSBURN

ASSOCIATES

COURTNEY A. GABBARA
CHRISTIAN K. MULLETT
DONALD J. KULHANEK

OF COUNSEL

RICHARD D McNULTY

March 9, 2023

Attorney/Client Privilege

Ramon Baca, Director
Livingston County Department of Veterans Affairs
1420 Lawson Dr.
Howell, MI 48843

Re: Disabled Veterans Property Tax Exemption

Dear Mr. Baca:

This is in response to your request for an opinion on questions pertaining to the statutory disabled veterans property tax exemption, specifically as to the tax treatment of real property owned and occupied by a qualified disabled veteran who acquires the property mid-year. Your particular questions are as follows:

- a. According to MCL 211.7b, should a veteran who is qualified to receive the tax exemption according to this statute pay property tax for his or her homestead during the first year of occupancy, whether only residing there for one month or all twelve months of the calendar year [1 day or all 365 days]?
- b. If a veteran who is qualified to receive the tax exemption according to this statute and told to pay property tax during closing, who should reimburse the veteran?
- c. If the seller paid an entire year of taxes and a veteran who is qualified to receive the tax exemption according to this statute purchases and moves in mid-year, who reimburses the seller?
- d. If a veteran who is qualified to receive the tax exemption according to this statute, who already lives in the county, was exempted at the old residence, and moves to a new residence within the county, should the exemption follow

them to the new residence [whether only residing there for one month or all twelve months of the calendar year – 1 day or all 365 days]?

The answers to these questions are addressed by MCL 211.7b, updated guidance from the Michigan State Tax Commission, and applicable case law from the Michigan Court of Appeals and the Michigan Tax Tribunal. As more fully set forth below, if the veteran owned and used the property as a homestead for only part of the year, then the exemption from the collection of taxes pertains only to the portion of the year for which the statutory criteria for exemption existed.

MCL 211.7b states, in pertinent part:

(1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or by an individual described in subsection (2) is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review. The affidavit when filed shall be open to inspection. The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section. Upon granting the exemption under this section, each local taxing unit shall bear the loss of its portion of the taxes upon which the exemption has been granted.

(2) If a disabled veteran who is otherwise eligible for the exemption under this section dies, either before or after the exemption under this section is granted, the exemption shall remain available to or shall continue for his or her unremarried surviving spouse. The surviving spouse shall comply with the requirements of subsection (1) and shall indicate on the affidavit that he or she is the surviving spouse of a disabled veteran entitled to the exemption under this section. The exemption shall continue as long as the surviving spouse remains unremarried.

(3) As used in this section, "disabled veteran" means a person who is a resident of this state and who meets 1 of the following criteria:

(a) Has been determined by the United States department of veterans affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

(b) Has a certificate from the United States veterans' administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.

(c) Has been rated by the United States department of veterans affairs as individually unemployable. (Emphasis added).

As set forth in this statute, there is an exemption from the collection of property taxes on real property that is both “used” and “owned” as a “homestead” by a disabled veteran who meets certain criteria as to disability, or his or her unremarried surviving spouse. By contrast, if the property was not owned and used as a homestead by a qualified disabled veteran, then it is not exempt from the collection of taxes for any period of time that it did not meet the statutory requirements for exemption.

In *Lockhart v Ontonagon Twp*, 2022 WL 1592173 (Mich App, May 19, 2022), the Court of Appeals affirmed the denial of a property tax exemption to the unremarried surviving spouse of a disabled veteran, because the qualified disabled veteran did not own the property during his lifetime. Rather, the property had been deeded to the spouse, and although it had been used as a homestead by the veteran and spouse, the veteran never owned the property, and thus the veteran was not “otherwise eligible” for the statutory exemption. As a consequence, the veteran’s spouse was not eligible for the exemption.

In order to qualify for a disabled veterans tax exemption, an affidavit must be filed with the local assessor each and every year for which the exemption is requested. For purposes of this opinion, it is assumed that the veteran meets the criteria for disability set forth MCL 211.7b(3).

There is no question that a qualified veteran is exempt from the collection of taxes on a homestead that is used and owned by the qualified veteran for the entire year of ownership, if the veteran actually owned and used the property for that entire year. However, if the veteran only owned and used the property as a homestead for part of the year, then the exemption from the collection of taxes pertains only to the portion of the year for which the statutory criteria for exemption existed.

If taxes are paid at the closing on a purchase of the property, the proration of taxes at closing is taken into account by the Treasurer upon a qualified disabled veteran’s claim of exemption for the tax year of the purchase. In this regard, the State Tax Commission has recently issued updated guidance:

During the assessment year, if ownership of the property is *acquired* by a qualified disabled veteran how do the claimant and the assessor proceed?

Disabled veterans who purchased their home mid-year are eligible for a partial refund of the current year’s summer and winter taxes they have paid for that year or an exemption from taxes they will pay for that year. Taxpayers are encouraged to provide the local city or township with a copy of the closing documents from the

purchase of their home to assist the local unit in determining their property tax obligations.

The qualified disabled veteran should follow the normal application process except that the claimant must also submit the closing statement associated with the property purchase transaction and, after the documentation is reviewed by the assessor, he or she submits the documentation to the next meeting of the Board of Review. If the Board of Review determines that the exemption should be granted, it approves the exemption.

Once the exemption is granted by the Board of Review, the assessor will need to indicate the amount of the current year's summer and winter taxes to be refunded or abated. If taxes are refunded, the refund is issued to the veteran, but the refund and/or abatement cannot exceed the amount of taxes actually allocated to him or her in the closing statement.

What if the veteran is unable or unwilling to provide a closing statement when they sell or purchase a home? How is the property tax liability calculated?

In the absence of the closing documents, the total taxes for the year should be divided by 12 and then multiply that number by the number of months the veteran will own the home and occupy it as their homestead.

Michigan State Tax Commission, *Disabled Veterans Exemption Frequently Asked Questions* (Feb. 2023), p 12 ("FAQ"), issued in conjunction with STC Bulletin 4 of 2023 (Feb. 14, 2023), which rescinded Bulletin 22 of 2013.

Thus, in a year in which the qualified disabled veteran acquires ownership of the homestead property, taxes are due and owing for the portion of the year prior to the veteran's acquisition of the property, and therefore must be prorated based on the number of days before and after acquisition. For example, for a qualified disabled veteran who acquired ownership of homestead property on October 20, the exemption applies to the 73 days on and after October 20 that the property met the statutory criteria for exemption, and taxes are due and owing for the 292 days prior to the veteran's acquisition.

This example corresponds with the facts of a case arising in Livingston County that was decided by the Michigan Tax Tribunal. In *Boatman v Brighton Twp*, MTT Case No. 21-000324 (2021), the qualified disabled veteran purchased the homestead property on October 20, 2020. He paid a portion of the property taxes at closing, and sought a refund of those taxes at the December Board of Review. The Board of Review approved the exemption request, and the veteran was issued a refund for the taxes paid. The Township Assessor, following the procedure

established by the Livingston County Treasurer, recalculated the taxes based upon a prorated occupancy of the property, and issued a revised tax bill, by which the veteran was exempt from property taxes for the period on and after October 20, 2020, but received a bill for taxes on the property for the prior period in that year. The veteran petitioned to the Tax Tribunal for a determination that no taxes were due for the prior period.

The Tax Tribunal held that the Township Assessor acted in accordance with the law, as directed by the State Tax Commission's guidance ("the FAQ"), in the calculation of the veteran's part-year tax assessment. The Tribunal acknowledged that MCL 211.7b(1) states, in part: "The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section." However, as determined by the Tax Tribunal:

Cancellation of the property taxes is contingent upon the disabled veteran being "eligible" for the exemption. As defined in an earlier portion of MCL 211.7b(1), the eligibility of the disabled veteran is based in part upon the property being "used and owned as a homestead." The Tribunal agrees with Respondent that a plain reading of the FAQ requires Respondent to pro rate Petitioner's taxes based upon the portion of the tax bill for which he was eligible. The Tribunal finds that the FAQ properly complies with the statute. Prior to Petitioner's ownership and use as a homestead, the property was not eligible for the exemption because, as it is undisputed, Petitioner neither owned it nor used it as a homestead at that time.

In summary, a qualified disabled veteran is exempt from the collection of taxes on a homestead that is used and owned by the qualified veteran for the entire year of ownership, but only if the veteran actually owned and used the property for that entire year. If the veteran owned and used the property as a homestead for only part of the year, then the exemption from the collection of taxes pertains only to the portion of the year for which the statutory criteria for exemption existed. Thus, taxes on property acquired mid-year are prorated.

In response to your specific questions:

- a. According to MCL 211.7b, for property owned by a veteran who is qualified to receive the tax exemption according to this statute, taxes must be paid for the property for the portion of the first year of occupancy in which the veteran neither owned nor occupied the property as a homestead, but the exemption applies for the period beginning on the date the property is owned and used by the veteran as a homestead.
- b. If a veteran who is qualified to receive the tax exemption according to this statute is required to pay property tax during closing, the closing statement should be presented with the affidavit submitted to the Board of Review, and

upon issuance of a recalculated tax bill for the property, the veteran will receive a refund of any overpayment resulting from that recalculated tax bill from the local treasurer.

- c. If the seller paid an entire year of taxes and a veteran who is qualified to receive the tax exemption according to this statute purchases and moves in mid-year, there should be a proration of the taxes between the parties at the closing, such that the seller would be credited at closing for any taxes paid for the period after the closing date. The veteran who credited the seller would then proceed to submit the closing statement with the affidavit to the Board of Review, after which a recalculated tax bill would be issued, with any refund of overpayment resulting from that recalculated tax bill going to the veteran.
- d. If a veteran who is qualified to receive the tax exemption according to this statute, who already lives in the county, was exempted at the old residence, and moves to a new residence within the county, the veteran may claim the exemption for the new residence, but only as to the period beginning on the date when the veteran owned and used that specific property as a homestead.

Please contact me if you have any questions.

Sincerely,

COHL, STOKER & TOSKEY, P.C.



Timothy M. Perrone

TMP/gmk

cc: Jennifer Nash, Livingston County Treasurer

Nathan Burd, Livingston County Administrator