AGENDA
HAYES TOWNSHIP BOARD OF TRUSTEES
7:00p.m. November 13, 2023
Hayes Township Hall
9195 Major Douglas Sloan Road
Charlevoix, Michigan 49720

Join Zoom Meeting
https://us02web.zoom.us/j/88001640434?pwd=QkdkY3AzN1dmKzZpajZQNEkwMkZ5dz09

Meeting ID: 880 0164 0434
Passcode: 251468
+1 312 626 6799 US (Chicago)

1. Call to Order
2. Pledge of Allegiance
3. Review and Approval of Agenda
4. Public Comments
5. Charlevoix Township Fire Department Report- Fire Chief Dan Thorp
6. Approval of Regular Meeting Minutes of October 9, 2023
7. Treasurers Report
8. Clerks Report: Approval of Warrants
9. Reports: County Commissioner, Zoning Administrator, Planning Commission, Zoning Board of Appeals, Parks and Recreation, Trustee's, and Supervisor Reports.

NEW BUSINESS

9\. December 2023 Board of Review

10\. Public Comment

11\. Board of Trustee Comment

ADJOURN MEETING

Public Comment at Meetings of the Hayes Township Board of Trustees

The Hayes Township Board of Trustees values public input and offers two opportunities for the public to comment at its meetings, once near the beginning and once near the end. This affords the Board of Trustees the opportunity to hear your views and remarks. If you speak, you should not expect to engage the Board of Trustee members or any staff in discussion or debate.

Board of Trustee members will not respond to comments made during the Public Comment unless it becomes necessary to ask a clarifying questions, correct a factual error, or to provide specific factual information.

Questions about Township matters are best directed to individual Board members or Township staff (Planner, Zoning Administrator, or Assessor) between meetings. Contact information is available on the township website at: hayestownshipmi.gov.

The availability of public comment is recognized by the Michigan Open Meetings Act. The Act provides that rules may be adopted for orderly comment from the public. To that end, the following rules have been established by the Board of Trustees:

1. A person wishing to speak will indicate on the sign in sheet that they would like to be called on at Public Comment. All persons in attendance in person will be called on first. Zoom attendees can indicate they would like to speak by raising their hand icon.
2. The person will begin by stating their name, spelling it out if requested.
3. The person addresses the Chairperson, or other person chairing the meeting, on behalf of the entire Board of Trustees. Public comment is NOT to be addressed to individual Board of Trustee members, to any township staff present, or to other members of the audience.
4. There is a three (3) minute time allotment for each speaker. The time limit may be extended by the Chairperson or majority of the Board of Trustee members present. A speaker may speak only once at each Public Comment. There is no provision for another audience member to 'donate' their three (3) minutes to another speaker.
5. A speaker will be out of order if the speaker disrupts the meeting, speaks longer than the allotted time, uses vulgarities or makes a personal attack on a Board of Trustee member or Township employee that is unrelated to the performance of that person's duties.
6. If a speaker is called out of order, that speaker will not be able to speak again at the same meeting except by special leave of the Board of Trustees
7. The Chairperson, or other person chairing the meeting, will have the discretion to permit members to speak at times other than the times reserved for Public Comment.

HAYES TOWNSHIP
BOARD OF TRUSTEES REGULAR MEETING
October 9TH, 2023 7:00 PM
HAYES TOWNSHIP HALL
09195 MAJOR DOUGLAS SLOAN RD
CHARLEVOIX, MICHIGAN 49720
ZOOM 849 2451 3210

The October 9th, 2023, meeting of the Hayes Township Board was called to order by Supervisor Ron VanZee at 7:00 pm.
Board members present were Matt Cunningham (Trustee), Julie Collard (Treasurer), Doug Kuebler (Trustee), April Hilton (Deputy Clerk/Recording Secretary), Ron VanZee (Supervisor) and Kristin Baranski (Clerk)
Audience Members signed in: Patti Feliciano, Diane McMahon, Greg Stauffer, Jim McMahon, Paul Zardus, Deb Narten, David Zipp, Susan Pyke, Bob Jess, LuAnne Kozma, Tim Boyko, Ellis Boal, Janet Simon, Jeff Harmon, Katherine Simon, Betty Henne, Nancy LaCroix, Andy Balderston, Linda Balderston, Shelly VanWart, and Sharon Bagley

CALL TO ORDER
Supervisor Ron VanZee called the meeting to order at 7:00 pm.

PLEDGE OF ALLEGIANCE

REVIEWED & APPROVED AGENDA
Added:
- Beckett & Raeder Proposal
- County Early Voting Agreement

Mr. Kuebler made a motion, supported by Ms. Baranski, to approve the agenda as amended.
Yays: Matt Cunningham, Julie Collard, Doug Kuebler, Ron VanZee, and Kristin Baranski.
Nays: None Motion Carried

PUBLIC COMMENTS UNRELATED TO AGENDA ITEMS
Public comment opened and closed at 7:03.

Public comments included:
- Resident mentioned a meeting they are hosting with a geologist and hope the Board members will attend.
- Resident mentioned Reith-Riley had left the pit open all weekend and they have contacted Reith-Riley regarding this issue.

- Resident suggest the township hire Beckett and Raeder to fill the Zoning Administrator position. They feel Ron VanZee is not fit for the role. Also feel the township should revisit the Beckett and Raeder zoning ordinance suggestions.

Closed at 7:10

APPROVAL OF SEPTEMBER 11TH 2023 BOT REGULAR MEETING MINUTES:

Mr. Kuebler made a motion, supported by Ms. Baranski to approve the September 11th, 2023, Board of Trustees regular meeting minutes as amended.

Yeas: Julie Collard, Ron VanZee, Matt Cunningham, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

TREASURERS REPORT

Ms. Collard presented a written report reporting all Hayes Township account balances.

CLERKS REPORT: APPROVAL OF WARRANTS

Clerk, Ms. Baranski, presented the warrants in the amount of $22,159.84.

Ms. Baranski made a motion, supported by Mr. Kuebler, to approve Township warrants in the amount of $22,159.84. A roll call was taken.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

Ms. Baranski made a motion, supported by Mr. Kuebler to approve the installment payment for the EMS building loan in the amount of $10,248.13, the total installment payment will be offset 100% by the LCEMSA monthly lease payment. A roll call was taken.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

COUNTY COMMISSIONER REPORT

Mr. Jess presented an oral county commissioner report.

PARKS AND REC. REPORT

Next meeting will be held on November 6th, 2023, at 6:00pm at Hayes Township Park.

Ms. Collard made a motion, supported by Ms. Baranski, to approve no more than $5000 for an insulated well house at Camp Seagull. A roll call was taken.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

PLANNING COMMISSION

Mr. Cunningham presented the Planning Commission Report. The next Planning Commission meeting is October 17th, 2023, at 7:00 pm.

ZONNING BOARD OF APPEALS

No report.

ZONING ADMINISTRATOR REPORT

Ron VanZee presented a Zoning Administrator report.

Report available at the Hayes Township Hall.

TRUSTEES:

Ms. Collard brought awareness information for Veteran Suicide.

Mr. VanZee presented a status update on the Township Audit, stating the Auditor will continue reviewing the audit at the beginning of October.

SUPERVISOR REPORT: Ron VanZee presented a supervisor report.

APPROVAL OF NOVEMBER 7, 2023, ELECTION WORKERS:

Ms. Baranski made a motion, supported by Ms. Collard to approve the November 7th, 2023, Election Workers as presented.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

COUNTY EARLY VOTING AGREEMENT:

Ms. Collard made a motion, supported by Mr. Cunningham to approve the agreement for election services from Charlevoix County for Hayes Township and approve Kristin Baranski the sign on behalf of Hayes Township.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler, and Kristin Baranski.

Nays: None **Motion Carried**

HAYES TOWNSHIP PARK-CAMP SEA GULL END OF SEASON RECAP: GREGG STAUFFER:

Gregg Stauffer presented the board with a recap of their summer at Camp Seagull. Also gave a summary of some of the many amazing things they do day to day at the park and for all the visitors at the park.

The Board thanked Greg and Becky for all their great work!

BECKETT AND RAEDER PROPOSAL:

Ms. Collard made a motion, supported by Mr. Kuebler to approve the Proposal from Beckett and Raeder for the Camp Seagull schematic design and 5-year park and recreation master plan update, and approve Julie Collard to sign on behalf of the township.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler and Kristin Baranski.

Nays: None **Motion Carried**

PUBLIC COMMENTS: Public comments opened at 7:38 pm.

Comments included:

- Resident thanked Greg and Becky for all their hard work this summer.
- Resident shared some of the observations at Rieth-Riley. The trucks have been using Townline Rd. The Trucks have been un-tarped. Some of the truck drivers have not been driving safety or respectfully causing dust clouds. The Air-quality meter has been showing a concerning high. They do not feel it is appropriate for them to call Reith-Riley, however, feels the township should make that call.
- Resident expressed concern about homes near Reith – Riley.
- Resident has reached out to Reith – Riley regarding some of their concerns.
- Resident stated they have spoke with Kristin Stark about the townships work on the Zoning Ordinance. Also, mentioned they have requested the Parks and Rec

Committee re-vise they survey they sent out. Resident's comments are attached to the meeting packet.

- Resident stated they are concerned the swimming area at Camp- Seagull is not marked.

Public comments closed at 7:54 p.m.

BOARD OF TRUSTEE COMMENT:

Mr. VanZee will make a call to Rieth – Riley regarding the issues presented to the Board this evening. Also commented on the request for dates on the Zoning Admin reports, the board has confirmed they have never included dates on the Zoning Admin reports.

ADJOURNMENT: Mr. Kuebler made a motion, supported by Mr. Cunningham, to adjourn at 7:56 p.m.

Yeas: Matt Cunningham, Julie Collard, Ron VanZee, Doug Kuebler and Kristin Baranski.

Nays: None **Motion Carried**

Respectfully Submitted,
April Hilton
Hayes Township Deputy Clerk/Recording Secretary

November 2023 Treasurer Report

(As of November 7, 2023)

Charlevoix State Bank

1.General Fund-$582,888.91

($372,888.91available, $210,000 Recommended Reserve)

2. Tax Account-*$81,887.18* *(restricted Treasury Funds)*

3. Township Warrant Checking-$8,775.97

4. Pantry-$7,869.13(*restricted funds*)

5.ARPA (*restricted funds*)-$195,711.33

6.Fundraising Account-$18,299.09

Forefront

7.Metro Account Revenue Sharing-$66,557.88

8.Prime Share Account-$134.70

Horizon Bank

9.Road Fund (RESTRICTED ROAD FUNDS)-$108,804.92

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 3 of 2023
February 14, 2023
2023 Boards of Review

TO: Boards of Review and Assessing Officers

FROM: Michigan State Tax Commission

SUBJECT: 2023 Boards of Review

This Bulletin contains information that Boards of Review need to be aware of for the 2023 assessment year. The State Tax Commission Q&A regarding the statutory obligations for Boards of Review can be found on the State Tax Commission website at www.michigan.gov/statetaxcommission. The State Tax Commission asks that all Board of Review members carefully review this document.

Board of Review members are also strongly encouraged to attend an annual *Board of Review Member Training* to review updates on statutory and policy changes. Public Act 660 of 2018 requires that all Board of Review members receive training approved by the State Tax Commission at least once every two years.

Key Dates for 2023 Boards of Review

- **March 7, 2023**. The March Board of Review begins their work on the Tuesday following the first Monday in March. On this day, the Board holds their organizational meeting and formally receives the assessment roll from the assessor. This is the meeting for the Board to "get organized". They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board will not hear appeals at this first meeting. The organizational meeting date cannot be rescheduled to a different day.

- **March 13, 2023**. Appeal meetings of the March Board begin on the 2nd Monday in March. Local units can set an alternative start date for the appeal meetings by adopting an ordinance or resolution, but that alternative start date can only be the Tuesday or Wednesday of that same week (i.e. the Tuesday or Wednesday following the 2nd Monday in March).

  The required first appeal meeting on the second Monday in March must start no earlier than 9 A.M. and no later than 3 P.M. The Board must meet for a minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 P.M.

- **April 3, 2023**. The March Board of Review must complete their work by the first Monday in April. Assessment rolls must be turned over to County Equalization by the Wednesday following the first Monday in April or 10 days following the close of the March Board, whichever is first.

- **July 18, 2023.** The July Board meets on the Tuesday following the third Monday in July, unless an alternate start date is adopted by the local unit.

- **December 12, 2023**. The December Board meets the Tuesday following the second Monday in December, unless an alternate start date is adopted by the local unit.

Alternate Start Dates for the July or December Boards of Review

MCL 211.53b provides that July or December Boards of Review may have an alternate start date. The governing body of the city or township must adopt by ordinance or resolution alternate start dates that must conform to the following: for the July Board, an alternate date during the week of the third Monday in July; for the December Board, an alternate date during the week of the second Monday in December.

Documentation of Board of Review Changes

The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035, and form 4035a whenever the Board of Review makes a change that causes the Taxable Value to change and a Board of Review Action Report. Form 4035 must include a detailed reason why the Board made their determination. **Assessors are not required to file the Board of Review log or Action Report with the State Tax Commission.**

Minutes must include all the following items:

- Day, time, and place of meetings.

- Members present, members absent, name of elected chairperson and notation of any correspondence received.

- A log that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and decision of the board of review.

- Record daily the actual hours the Board was in session, and time of daily adjournments. Record the closing date and time of the final annual session.

Inflation Rate used in the 2023 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2023 Capped Value Formula is 1.05.

The 2023 Capped Value Formula is as follows:

2023 CAPPED VALUE = (2022 Taxable Value – LOSSES) X 1.05 + ADDITIONS

The formula includes 1.05 because the inflation rate multiplier of 1.079 is higher than 1.05.

July and December Board of Review Authority and Qualified Errors

Boards of Review **and** assessors are cautioned to take great care to ensure that any changes made by the July or December Board meet the requirements of MCL 211.53b.

MCL 211.53b provides that the July or December Boards of Review can correct "qualified errors" for the current year and one prior year unless additional years are specifically addressed by the statute.

Regarding MCL 211.27a(4): if the taxable value of property is adjusted and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted for the current year and for the **three** immediately preceding calendar years. An adjustment under this subsection shall be considered the correction of a clerical error.

Qualified Errors are defined in MCL 211.53b as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that causes a denial of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally

disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

Clerical Error was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

Mutual Mistake of Fact was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” This definition was clarified by the Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010). The Michigan Supreme Court indicated that to qualify, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer.

Disabled Veterans Exemption

The State Tax Commission guidance on the Disabled Veterans Exemption can be found on the State Tax Commission website. Boards of Review are encouraged to review all Disabled Veterans Exemption guidance issued by the State Tax Commission.

Boards of Review are strongly cautioned that the determination that a veteran is 100% disabled or individually unemployable is made by the U.S. Department of Veterans Affairs. Boards of Review **do not** have authority to make an independent determination that a veteran is 100% disabled or individually unemployable. Boards of Review **do not** have the authority to determine a veteran is not 100% disabled or individually unemployable once the U.S. Department of Veterans Affairs has issued their determination.

Disabled Veterans Exemption for Unremarried Surviving Spouse

On May 19, 2022, the Michigan Court of Appeals issued a published decision in *Lockhart v Ontonagon Twp*, Docket No. 356883. This decision relates to eligibility of the Disabled Veterans Exemption in MCL 211.7b for an unremarried surviving spouse. The Court of Appeals determined that under the language in MCL 211.7b, if the disabled veteran had not **used and owned the property as a homestead prior to their death**, the unremarried surviving spouse could not qualify to receive the Disabled Veterans Exemption on that property.

Personal Property Tax

Taxpayers who miss the February 20 filing deadline for either the Small Business Taxpayer Exemption, the Eligible Manufacturing Personal Property Exemption, or the Qualified Heavy Equipment Rental Personal Property Exemption may file a late application directly with the March Board of Review.

Important Reminder: The July and December Boards of Review **have no authority** to grant these exemptions. If an assessor misplaces or missed a timely filed Form 5278, that **is not** considered a clerical error or mutual mistake and cannot be considered by the July or December Board of Review.

See the Guide to Small Business Taxpayer Exemption and Bulletin 18 of 2022: Qualified Heavy Equipment Rental Personal Property Exemption for more information.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts, and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

Poverty Exemptions

The State Tax Commission issued Bulletin 3 of 2021 regarding the poverty exemption. This Bulletin reflects updates due to recent court decisions and legislative changes. There were a number of significant changes to the poverty exemption made in December 2020 by PA 253 of 2020. It is important that Board of Review members review this bulletin and understand the changes to the statute that impact how poverty exemptions are reviewed and granted.

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. **The Board of Review is not permitted to deviate from the adopted policy and guidelines** (this is a change to the law in PA 253).

Poverty exemption applications can be heard at the March, July, or December Board of Review. However, there can only be **one** Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year.

Starting in 2021, to request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Local units are still required to have adopted income guidelines and an asset test. These documents should be in writing and should be made available to taxpayers.

If a taxpayer qualifies for the poverty exemption, PA 253 allows the Board of Review to grant a 100%, 50%, or 25% reduction in taxable value. There are no other percentage reductions permitted unless approval is granted to the local unit by the State Tax Commission for additional percentage reductions. The request must comply with the *State Tax Commission Policy Regarding Requests for Percentage Reductions in Taxable Value for Poverty Exemptions* and must be submitted using Form 5738.

The forms and guidance related to the poverty exemption are available on the State Tax Commission's website under the Poverty Exemption Forms & Policy Related to PA 253 of 2020 link.

Reminders:

- The Michigan Court of Appeals ruled in *Ferrero v Township of Walton* (Docket No. 302221) that monies received pursuant to MCL 206.520 (homestead property tax credit) is a rebate of property taxes and is not income for purposes of MCL 211.7u.

- Statutory changes allow an affidavit to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the individual filing for the exemption.

Board of Review members are encouraged to review Bulletin 3 of 2021 prior to the start of March Board of Review meetings.

Property Classification

Property is classified according to its current use. A property cannot have more than one classification. MCL 211.34c(5) states that if the total usage of a parcel includes more than one classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

Boards of Review are encouraged to review the Property Classification Q&A available on the State Tax Commission website.

Board of Review Member Required Training

PA 660 requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

The State Tax Commission has provided additional resources and guidance regarding changes to be implemented as a result of Public Act 660 of 2018 under the "Property Assessing Reform" link at www.michigan.gov/statetaxcommission.

Resources

The State Tax Commission has published a significant amount of resource information to assist Boards of Review in carrying out their statutory responsibilities. This information can be found on the State Tax Commission website at www.michigan.gov/statetaxcommission under the "Board of Review Resources" heading.

If you have additional questions or cannot locate information on the State Tax Commission website, please contact the State Tax Commission at (517) 335-3429 or email State-Tax-Commission@michigan.gov.