

EMMETT TOWNSHIP BOARD OF TRUSTEES
REGULAR MEETING
FEBRUARY 10, 2021

The February meeting was called to order by the supervisor at 7:00 p.m.

Roll call was taken with Butler, Brown, Keith Scott, Kot and Reliford all present

The consent agenda was accepted with a motion by Reliford and supported by Keith Scott. The consent agenda consisted of the minutes of the November meeting and because of the cancellation of the December & January meetings there were no minutes for either month. The November financial statement shows CD's in the amount of \$75,222.61, revenue sharing \$220,680.86, park & recreation \$15,522.80, tax acct \$521.45, trust & agency \$9,255.51, building admin. \$24,014.69 and the general fund \$9,047.51. The December financial statement shows CD's in the amount of \$75,222.61, revenue sharing \$215,704.86, park & recreation \$15,511.82, tax acct \$621,303.49, trust & agency \$9,005.76, building admin. \$26,124.44 and general fund \$1,589.01. The January financial statement shows CD's in the amount of \$75,222.61, revenue sharing \$255,806.39, park & recreation \$15,512.21, tax acct \$209,497.52, trust & agency \$8,755.99, building admin. \$24,763.61 and general fund \$36,816.80. Accounts payable for December was \$302.56 making the total expenditures for Nov. & Dec. \$15,916.79 & the accounts payable for January was \$145.37 making the total expenditures for January \$10,197.18.

It was decided that the snow removal expense be ^{divided} ~~dived~~ between the Park and General funds. KCE's contract has been extended from 2020 contract thru our 2021 snow season.

Resolution #21-01- Poverty Exemption Policy & Guidelines, was accepted with a motion made by Brown and support by Reliford.

Roll call: Brown; Yea, Keith Scott; Yea, Kot; Yea, Reliford; Yea and Butler; Yea. Motion passed.

Resolution #21-02 – Establish Annual Budget Hearing Date, was accepted with a motion by Reliford and support by Keith Scott.

Roll call: Keith Scott; Yea, Kot; Yea, Reliford; Yea, Butler; Yea and Brown; Yea. Motion passed.

Resolution #21-03 – Establish Township Supervisor Salary, was accepted with a motion by Reliford and support by Keith Scott.
Roll call: Kot; Yea, Reliford; Yea, Butler; Yea, Brown; Yea and Keith Scott; Yea.
Motion passed.

Resolution #21-04 – Establish Township Clerk Salary, was accepted with a motion by Butler and support by Keith Scott.
Roll call: Reliford; Yea, Butler; Yea, Brown; Yea, Keith Scott; Yea and Kot; Yea.
Motion passed.

Resolution #21-05 – Establish Township Treasurer Salary, was accepted with a motion by Reliford and support by Keith Scott.
Roll call: Butler; Yea, Brown; Yea, Keith Scott; Yea, Kot; Yea and Reliford; Yea.
Motion passed.

Resolution #21-06 – Establish Township Trustee Salary, was accepted with a motion by Butler and support by Kot.
Roll call: Brown; Yea, Keith Scott; Yea, Kot; Yea, Reliford; Yea and Butler; Yea.
Motion passed.

Brown made a motion to not approve the Interlocal Agreement for the St. Clair County Designated Assessor for the period January 1, 2021 through December 31, 2025. Butler supported.
Roll call: Keith Scott; Yea, Kot; Yea, Reliford; Yea, Butler, Yea and Brown Yea.
Motion passed.

Supervisor Butler made suggestion of appointments as follows:

Planning Commission:

Scott Mueller 4 yr. appointment to begin Jan. 2021 –Jan 1, 2025						
Joan Bowen; 2yr.	“	“	“	“	“	“ 2023
Pat Powers; 3yr.	“	“	“	“	“	“ 2024
Carrie Roose; 2yr.	“	“	“	“	“	“ 2023
Chris LaMay; 2yr.	“	“	“	“	“	“ 2023
Sandy Reliford 4 yr.	“	“	“	“	“	“ 2025

Board of Review:

Lawrence Powers (2Yr. appointments to begin Jan. 2021 thru Dec. 31, 2023)
Pat Bolday
Janet Butler and Don Dunn as alternate

Zoning Board of Appeals:

Scott Mueller; 4 yr.	appointment to begin Jan. 2021	- Jan1, 2025
Pat Keegan; 3 yr.	"	" " " " 2024
Don Dunn; 2 yr.	"	" " " " 2023
Karen Perry; 3 yr.	"	" " " " 2024
Lawrence Powers 2 yr.	"	" " " " 2023
Keith Scott; 4 yr.	"	" " " " 2025

Butler made a motion to accept the above listed appointments and was supported by Reliford. The motion was passed.

The yearly meeting calendars for Board of Trustee meetings, Planning Commission meetings and the ZBA meeting dates were approved with a motion by Butler and supported by Keith Scott. Motion was passed.

As of March 31, 2021 the supervisor eliminated the office of the zoning administrator. Starting April 1, 2021 all zoning questions and issues will be passed to the Planning commission for consideration, their findings will be sent to the Board of Trustees for final decisions.

Brown made a motion to split equally the assessing salary of \$26,550 between Carley Kimmen-DeMill and Vern Pearl for the budget year 2021-22 and also add office clerk to the budget with a salary of \$3,250.00. The motion was supported by Keith Scott.

Roll call: Kot; Yea, Reliford; Yea, Butler; Yea, Brown; Yea and Keith Scott; Yea. Motion passed.

Butler made a motion to purchase the 5 new computers @ \$670.00 each along with the software of \$249.00 for each. The total for all 5 computers \$4,595.00. Keith Scott supported.

Roll call: Reliford; Yea, Butler; Yea, Brown; Yea, Keith Scott; Yea and Kot; Yea. Motion carried.

The attached Budget corrections were accepted by Butler making the motion and Reliford supporting. Motion Carried.

Planning gave their report.

Reliford made a motion to adjourn and was supported by Keith Scott. Motion was passed. Meeting was adjourned at 9:30 p.m.

RESOLUTION 21-01

EMMETT TOWNSHIP BOARD OF REVIEW

2021 POVERTY EXEMPTION POLICY & GUIDELINES

WHEREAS, pursuant to PA 390, 1994 (MCL 211.7u(1) PA 253 of 2020 of the Michigan General Property Tax Act defines the poverty exemption as a method to provide relief for those who, in the judgment of the Board of Review are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. The following policy & guidelines were adopted.

1. All applicants must submit a copy of the Federal Income Tax Return (1040 or 1040A), State Income Tax Return (MI-1040), and Homestead Tax Credit (MI-1040CR-4) filed in the immediately preceding year or in the current year **for all persons living in the homestead**. If applicant(s) is not required to file a Federal or State Income Tax return, they must complete and file an Income Tax Exemption Affidavit.
2. All applicants must submit a copy of W-2 Forms, Social Security Statements or similar income verification for all persons living in the homestead.
3. All applicants must fill out an "Application for Hardship Exemption" in its entirety.
4. All applicants must be the owner and resident of the property in which tax relief is filed on. They must provide a driver's license or other acceptable method of identification. They must also provide a deed, land contract, or other evidence of ownership if requested by the Board of Review.
5. Applicant must meet the annually adjusted "Federal Poverty Exemption Guidelines" or alternative guidelines adopted by the Emmett Township Board of Trustees. (attached)
6. All Financial Institution balances will be taken into account. The Board will also consider stocks, bonds, life insurance policies, other real estate owned, vehicles, interest income and any additional assets.
7. Gifts and contributions by all persons whether living in the household or not will be taken into consideration for the purposes of establishing exemption eligibility.
8. Non cash benefits such as Medicaid, WIC, food stamps and school lunches shall be considered as household income for purposes of establishing exemption eligibility.
9. Extraordinary medical expenses may be taken into consideration.
10. The Board of Review shall follow the guidelines of the local assessing unit in granting or denying an exemption.
11. In accordance with PA 390 of 1994, the Applicant must meet the "Asset Guidelines" adopted by the Emmett Township Board of Trustees. (attached)
12. A person who files for a poverty exemption is not prohibited from also filing an appeal on the assessment and/or taxable value.

APPLICANT: Your application for poverty exemption **may** be denied if:

1. Your Application for Tax Exemption is not filled out completely or includes inaccurate information.
2. Savings Account, Checking Account, Investments, Interest Earnings, Dividends or other liquid assets either in total or individually meet or exceed double the amount of the current annual property tax obligation.
3. Applicant does not otherwise meet the asset levels set by the local governing body.
4. Recreational Vehicles* owned or leased in total exceed the amount of the current asset guidelines.
5. If you own, and are receiving rents from other real estate, excluding your homestead.
6. If you own, or are buying, other real estate *i.e. Summer Cottage, Vacant Land (acreage or lot), Camping Lot.*
7. Total Household Income exceeds eligibility guidelines as adopted by the Township Board of Trustees.

** Recreational vehicles include snowmobiles, boats, camping trailers, travel trailers, motor homes, Jet skis, motor cycles, off road vehicles, or anything else which may be considered a recreational vehicle.*

EMMETT TOWNSHIP BOARD OF REVIEW
2021 GUIDELINES FOR APPLICANTS
REQUESTING CONSIDERATION FOR POVERTY EXEMPTIONS

All applicants must obtain the proper application from the Township Assessor's Office. Handicapped or disabled applicants may call the Assessor's Office at (810) 384-8070 ext. 22 to make necessary arrangements for assistance.

Applicants may be eligible for consideration if they meet the following poverty guidelines.

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2021.

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002. Also amended by PA 253 of 2020

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$21,720 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$21,720.

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for full exemption of the 2021 assessments. Partial exemptions may be granted with higher income guidelines.

Size of Family	Poverty Guidelines
1	\$12,760
2	\$17,240
3	\$21,720
4	\$26,200
5	\$30,680
6	\$35,160
7	\$39,640
8	\$44,120
For Each Additional Person	\$4,480

The income guidelines shall include, but are not limited to, the specific income for the person claiming the exemption, and should also include anyone else who is living at or contributing to the claimant's household. Income includes:

- Money, wages, and salaries before any deductions.
- Net receipts from non-farm self-employment
- Net receipts from farm self-employment, (the same provisions as above for self-employment.)
- Losses from business, rentals and royalties and net operating losses which are no longer allowable deductions to household income according to the State of Michigan.
- Regular payments for social security, railroad retirement, unemployment, worker's compensation, veteran's payments and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments.
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- Tax Refunds, gifts, loans, lump-sum inheritances, one-time insurance payments, and State and/or Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches

Asset Guidelines Used in the Determination of Poverty Exemptions for 2021.

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit **SHALL** also include an asset level test. The following asset test shall apply to all applications for poverty exemption.

- The applicant shall not have **“liquid”** assets (excluding the value of the principal residence subject to the exemption request) in excess of **two (2)** times the amount of the estimated tax obligation of the current assessment.
- The applicant shall not have **total** assets (excluding the value of the principal residence subject to the exemption request) in excess of **ten (10)** times the amount of the estimated tax obligation of the current assessment.

All asset information, as requested in the Application for Poverty Exemption must be completed in total. The Board of Review may request additional information and verification of assets if they determine it to be necessary and may reject any application if the assets are not properly identified.

Liquid Assets may include but are not limited to:

- Bank accounts
- Stocks and Bonds
- IRA's and other investment accounts
- Pensions
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property.

In addition, total assets may also include but are not limited to:

- A second home
- Excess or vacant land
- Rental property
- Extraordinary automobiles
- Recreational vehicles*
- Buildings other than the residence
- Equipment
- Other personal property of value
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.

** Recreational vehicles include snowmobiles, boats, camping trailers, travel trailers, motor homes, Jet skis, motor cycles, off road vehicles, or anything else which may be considered a recreational vehicle.*

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 Board Member Brown and supported by Board Member Beliford.

Upon roll call vote, the following voted:

"Aye" 5 "Nay" 0 Absent 0

The Supervisor declared the resolution adopted.

I, Beverly K. Brown, the duly elected and acting Clerk of Emmett Township, hereby certify that the foregoing Resolution was adopted by the Township Board of Trustees of said Township at the regular meeting of said Board held on February 10, 2021 at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said Resolution was ordered to take effect immediately.

Beverly K. Brown

Township Clerk, Beverly K. Brown

RESOLUTION 21-02

EMMETT TOWNSHIP ESTABLISH ANNUAL BUDGET HEARING DATE

WHEREAS, on February 10, 2021 the Township Board adopted a resolution to hold the Township Budget Meeting on March 10, 2021, following the regular monthly meeting of the Board of Trustees. The Budget Hearing is for the 2021-2022 Budget Year and

BE IT FURTHER RESOLVED that this resolution adopted this day, February 10, 2021 is properly adopted by the Emmett Township Board.

Moved by Board Member: Dr. Keliford

Supported by Board Member: Keith Scott

Upon a roll call vote the following voted:

"AYE" 5 "NAY" 0 Absent 0
The Supervisor declared the resolution adopted.

Beverly K. Brown, Clerk

Beverly K. Brown

RESOLUTION 21-03

EMMETT TOWNSHIP ESTABLISH TOWNSHIP SUPERVISOR SALARY

WHEREAS, Michigan Compiled Law 41.95 authorizes the Emmett Township Board of Trustees to determine the salaries for the offices of Supervisor, Clerk, Treasurer and Trustees for the fiscal year 2021-2022 by adopting this resolution at least 30 days prior to the Township's March meeting and

WHEREAS, on February 10, 2021 the Township Board adopted a resolution to hold the Township Budget Hearing on March 10, 2021 and

BE IT RESOLVED, that as of April 1, 2021 the salary of the SUPERVISOR shall be as follows:

SUPERVISOR: \$12,500.00 PER YEAR

BE IT ALSO RESOLVED, that this resolution shall be submitted to the Trustees at the Budget Hearing to be held on March 10, 2021. Pursuant to MCLA 41.95 (7) such modification(s) that may be made by the Trustees cannot result in a reduction of salary during each official's term of office. In the event that the trustees fail to act on this resolution, the officers shall be entitled to the salaries as established in this resolution, in accordance with state law.

BE IT FURTHER RESOLVED that this resolution adopted this day, February 10, 2021 is properly adopted by the Emmett Township Board.

Moved by Board Member: Beliford

Supported by Board Member: Keith Scott

Upon a roll call vote the following voted:

"AYE" 5 "NAY" 0 Absent 0

The Supervisor declared the resolution adopted.

Beverly K. Brown, Clerk

Beverly K. Brown

RESOLUTION 21-04

EMMETT TOWNSHIP ESTABLISH TOWNSHIP CLERK SALARY

WHEREAS, Michigan Compiled Law 41.95 authorizes the Emmett Township Board of Trustees to determine the salaries for the offices of Supervisor, Clerk, Treasurer and Trustees for the fiscal year 2021-2022 by adopting this resolution at least 30 days prior to the Township's March meeting and

WHEREAS, on February 10, 2021 the Township Board adopted a resolution to hold the Township Budget Hearing on March 10, 2021 and,

BE IT RESOLVED, that as of April 1, 2021 the salary of the CLERK shall be as follows:

CLERK: \$17,500.00 PER YEAR

BE IT ALSO RESOLVED, that this resolution shall be submitted to the Trustees at the Budget Hearing on March 10, 2021. Pursuant to MCLA 41.95 (7) such modification(s) that may be made by the Trustees cannot result in a reduction of salary during each official's term of office. In the event that the trustees fail to act on this resolution, the officers shall be entitled to the salaries as established in this resolution, in accordance with state law.

BE IT FURTHER RESOLVED that this resolution adopted this day, February 10, 2021 is properly adopted by the Emmett Township Board.

Moved by Board Member: Better

Supported by Board Member: Keith Scott

Upon a roll call vote the following voted:

"AYE" 5 "NAY" 0 Absent 0

The Supervisor declared the resolution adopted.

Beverly K. Brown, Clerk

Beverly K. Brown

RESOLUTION 21-05

EMMETT TOWNSHIP ESTABLISH TOWNSHIP TREASURER SALARY

WHEREAS, Michigan Compiled Law 41.95 authorizes the Emmett Township Board of Trustees to determine the salaries for the offices of Supervisor, Clerk, Treasurer and Trustees for the fiscal year 2021-22 by adopting this resolution at least 30 days prior to the Township's March meeting and

WHEREAS, on February 10, 2021 the Township Board adopted a resolution to hold the Township Budget Hearing on March 10, 2021 and

BE IT RESOLVED, that as of April 1, 2021 the salary of the TREASURER shall be as follows:

TREASURER: \$17,500.00 PER YEAR

BE IT ALSO RESOLVED, that this resolution shall be submitted to the Trustees at the Budget Hearing on March 10, 2021. Pursuant to MCLA 41.95 (7) such modification(s) that may be made by the Trustees cannot result in a reduction of salary during each official's term of office. In the event that the trustees fail to act on this resolution, the officers shall be entitled to the salaries as established in this resolution, in accordance with state law.

BE IT FURTHER RESOLVED that this resolution adopted this day, February 10, 2021 is properly adopted by the Emmett Township Board.

Moved by Board Member: Reliford

Supported by Board Member: Keith Scott

Upon a roll call vote the following voted:

"AYE" 5 "NAY" 0 Absent 0

The Supervisor declared the resolution adopted.

Beverly K. Brown, Clerk

Beverly K. Brown

RESOLUTION 21-06

EMMETT TOWNSHIP ESTABLISH TOWNSHIP TRUSTEE SALARY

WHEREAS, Michigan Compiled Law 41.95 authorizes the Emmett Township Board of Trustees to determine the salaries for the offices of Supervisor, Clerk, Treasurer and Trustees for the fiscal year 2021-2022 by adopting this resolution at least 30 days prior to the Township's March meeting and

WHEREAS, on February 10, 2021 the Township Board adopted a resolution to hold the Township's Budget Hearing on March 10, 2021 and

BE IT RESOLVED, that as of April 1, 2021 the salaries of the TRUSTEES shall be as follows:

TRUSTEE: \$95.00 PER MEETING

BE IT ALSO RESOLVED, that this resolution shall be submitted to the Trustees at the Budget Hearing to be held on March 10, 2021. Pursuant to MCLA 41.95 (7) such modification(s) that may be made by the Trustees cannot result in a reduction of salary during each official's term of office. In the event that the trustees fail to act on this resolution, the officers shall be entitled to the salaries as established in this resolution, in accordance with state law.

BE IT FURTHER RESOLVED that this resolution adopted this day, February 10, 2021 is properly adopted by the Emmett Township Board.

Moved by Board Member: Brown

Supported by Board Member: Kerth Scott

Upon a roll call vote the following voted:

"AYE" 5 "NAY" 0 Absent 0
The Supervisor declared the resolution adopted.

Beverly K. Brown, Clerk

Beverly K. Brown