

Charter Township of Portage  
Board of Trustees Public Hearing  
Proposed Ordinance 145 Medical Marihuana Facilities  
February 12, 2018  
Township Hall  
47240 Green Acres Road  
Houghton, MI 49931  
(906) 482-4310

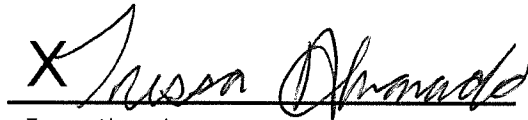
Meeting was called to order at 6:45 PM. Those in attendance were Supervisor Bruce Petersen, Clerk Tressa Alvarado, Treasurer Chris Abramson, and Trustees Peggy Anderson, Bill Fink, Bill Bingham, and John Ollila.

Proposed Ordinance 145 Medical Marihuana Facilities was reviewed and discussed. No changes were made.

Adjourned at 7PM.

X 

Bruce Petersen  
Township Supervisor

X 

Tressa Alvarado  
Township Clerk

Charter Township of Portage  
Regular Board of Trustees Meeting  
February 12, 2018  
Township Hall  
47240 Green Acres Road  
Houghton, MI 49931  
(906) 482-4310

The meeting was called to order at 7PM. Those in attendance were Supervisor Bruce Petersen, Clerk Tressa Alvarado, Treasurer Chris Abramson, and Trustees Peggy Anderson, Bill Fink, Bill Bingham, and John Ollila.

Pledge Allegiance was said.

Additions or Changes to the Meeting Agenda – Added to new business: discussion regarding a new zoning application form, new property transfer affidavit needs to be established, and water/sewer taxes and charges. Added to correspondence: discussion regarding support for a plat book ad, Houghton County Master Plan notifications, and letter from KB Biznet company regarding merger with Shorewaves LLC. Added to public comments: discussion regarding Dodgeville Ice Rink. John moved to accept the agenda with changes, Peggy seconded.

Approval of the Bd. of Trustees Previous Minutes - John motioned to accept January 8, 2018 minutes as presented, Peggy seconded. All in favor. Motion carried.

Approval of the Bills – Peggy asked if a \$200 fee was received by the Clerk or Treasurer from Phil Vasquez, the money was not received by either. Treasurer will collect the Planning Committee Meeting fee. February 20<sup>th</sup> at Franklin Square there is a Board of Review Training. Discussed Karvako building rent, check needs to be adjusted from \$600 to \$800 to cover November-February. Peggy motioned to approve bills, John seconded. All in favor, motion carried.

Clerk's Report - Tressa completed the Election Accreditation class and attended the MTA Capitol Conference. Progress is being made on the audit, currently working on the reconciliation portion of the audit. Bill B. requested that the clerk present monthly budget and expenses report at each meeting. Tax tables have been updated in QuickBooks and should be reflected in the upcoming paychecks.

Treasurer's Report – An update was distributed, attached.

Zoning Adm. Report - January, 2018 report attached.

Fire Departments' Reports –

- A. Otter Lake Fire Dept - 4 EMS runs. UPEA did a structural survey for the new building for OLFD, the electrical engineer is requested to come check that the building is up to code, and have started phase I part of survey to make sure there are no toxic spills that need to be addressed. Requested additional budget information, need amount that was budgeted and amount spent in each category.
- B. Hurontown Fire Dept - Introduced new fire chief, Jared Ruotsala. 4 Jaws, 3 Fire. They are working on DNR grant to refurbish hose on pumper. Bill B. motioned to approve Jared Ruotsala

C. Water bill NSF fee is currently only \$5. Bill B. motioned that we increase the NSF fee to \$25, Bill F. seconded. All in favor, motion carried.

D. Bill B. motioned that overdue water bills are left with water records and not added to tax bills, Peggy seconded. All in favor, motion carried.

E. Discussed that the Houghton County Treasurer will take fines for Ordinance infractions if that is specified in the township ordinance. John O. will take the sections of the ordinances down to the county treasurer's office to see if our language is sufficient for them to collect the fines.

F. New District Library Resolution and Agreement will be reviewed with updates in March Meeting after City of Houghton's changes to the resolution are made.

15. Meetings:

A. DNR Passport/Trust fund Grant – Baraga – January 23, 2018

B. P.C. Meeting –General Meeting – January 18, 2108 New Zoning Application updated to add marijuana facility to commercial property.

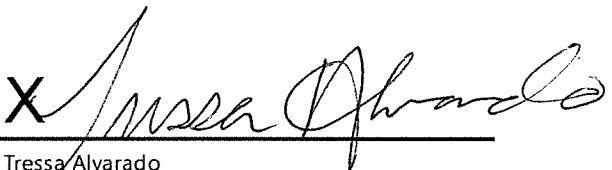
16. Other Business: Bruce is going to be out of town, and Bill Fink will be coming into sign purchase orders while Bruce is absent.

17. Public Comment: None

18. Adjourn: 8:22PM

X 

Bruce Petersen  
Township Supervisor

X 

Tressa Alvarado  
Township Clerk

## **Treasurer Update**

**February 12, 2018**

### Completed

- MTA Member
- Agent Dashboard Access (credit card payments)
- BS&A Daily Cash Journal & Deposits Reports
- Assessor & Tax Data Base regular updates
- Developed Deposit & Cash Box Balance Sheet

### On Going

- Tax Collection: Check, Cash, Credit Card
- Tax Bills (incorrect address, payment changes, ACH)
- BS&A Software Reports
- Disbursement Checks to Schools
- 2017 Tax Roll Binders being prepared for Transfer to Houghton County
- 2017 Property Tax Reports
- Audit requirements as needed/Debi Bradford
- Treasurer "go to" Manual (functions of treasurer)

### Pending

- River Valley Online Access
- ACH tax payments
- 2018 Quick book financial entries
- Computer Support: (2003 Microsoft & 2008 Quick books)
- Notary Status

### Looking Ahead

- MTA Mandatory Office Hours  
Saturday, February 28<sup>h</sup> in office 9:00 - 5:00 pm
- Thursday, March 1<sup>st</sup> Tax Roll & Reports TO Houghton County

## Zoning Report for January 2018

No Zoning permits requested during January

### Correspondence

Two letters to property owners, where new construction has been completed with-out a zoning permit

Inspected property along Hwy US41, due to snow falling on neighbors property, from a newly constructed building. County Building Dept. to inspect a make a recommendation to correct future problems. (metal roof)

Zoning question from Century 21, regarding property located at the corner of Superior Rd & Boundary Rd.

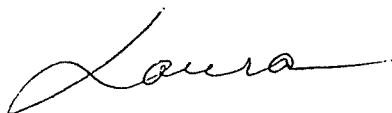
Bill & John

## February 2018 Assessor's Report

- It has come to our attention that in the next round of AMAR reviews, the State will be conducting a review of the Township's compliance with MCL 211.27b – specifically the requirement to levy a penalty for a property owner's failure to file a Property Transfer Affidavit (PTA). We also understand that the Township can make a resolution to waive the requirement to levy the penalty. Most people file the PTA, the ones who haven't or who file late are generally the people who are transferring their property to children, or into a trust.

Attached is a sample resolution for consideration. The resolution waives the penalties for not filing timely, but does NOT waive the requirement to file.

- Personal Property Statements - the State is requiring we record the date received on the statements (Amber has been doing this). The Small Business Exemption (Affidavit to Claim Small Business Tax Exemption form 5076) is due by February 20<sup>th</sup> this year.
- Assessment Notices will be mailed at the end of the month. I have asked Tressa for a check from my budget to cover estimated postage. Copy of request attached.
- The poverty exemption application must be updated to include the 2018 poverty guidelines. The poverty exemption application must include an asset test. It does not appear that the poverty exemption application we currently use has an asset test. A copy of ours and a proposed form with the asset test are attached.
- Donald Cline & John Burkman have returned the "Incorrectly Reported or Omitted From Assessment Roll" Form that I sent them last month, agreeing that the property was omitted from the roll. I have forwarded their signed form to the State for final decision.
- Adam Danielson, Broemer Rd has filed an appeal with the Michigan Tax Tribunal as a result of the December Board of Review's decision regarding his petition to them.



\_\_\_\_\_ TOWNSHIP RESOLUTION # \_\_\_\_\_

**TO WAIVE THE PENALY FOR LATE FILING OF**

**PROPERTY TRANSFER AFFIDAVIT**

WHEREAS, MCL 211.27b requires the filing of a Property Transfer Affidavit with the local assessing officer when property ownership is transferred and provides for a penalty if that document is not filed on a timely basis; and

WHEREAS, the act allows local units of government to waive that penalty by resolution; and

WHEREAS, the \_\_\_\_\_ Township Board desires to waive the filing penalty; therefore

RESOLVED THAT, \_\_\_\_\_ Township as provided under MCL 211.27b(5) waive the penalty levied under subsection (1)(d) or (d). {The penalty for failure to file a Property Transfer Affidavit on a timely basis for property in \_\_\_\_\_ Township is waived, but not any additional taxes, interest and tax penalty resulting from the failure to file the Property Transfer Affidavit.}

Upon roll call vote on the adoption of the resolution

The following vote "Aye":

The following voted "Nay":

The following abstained:

The Resolution was offered by \_\_\_\_\_ and supported by \_\_\_\_\_

**RESOLUTION DECLARED ADOPTED**

I, the undersigned, the duly qualified and acting Clerk for the Township of \_\_\_\_\_, \_\_\_\_\_ County, Michigan, DO HEREBY CERTIFY, that the foregoing is a true and complete copy of certain proceeding taken by the Board of Trustees at a meeting held on the \_\_\_\_\_, and further certify that the above Resolution was adopted at said meeting.

\_\_\_\_\_  
Township Clerk  
STATE OF MICHIGAN  
COUNTY OF \_\_\_\_\_

*Our Current Form*  
Poverty Exemption Application

I, \_\_\_\_\_, Petitioner, being the owner and residing at the property that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the township supervisor or assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1).

**In order to be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.**

**PERSONAL INFORMATION:** Petitioner must list all required personal information.

Property Address of Principal Residence:	Daytime Phone Number:	
Age of Petitioner:	Marital Status:	Age of Spouse:
Number of Legal Dependents:	Age of Dependents:	
Applied for Homestead Property Tax Credit (yes or no):	Amount of Homestead Property Tax Credit:	

**REAL ESTATE INFORMATION:** List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the BOR meeting.

Property Parcel Code Number:	Name of Mortgage Company:	
Unpaid Balance Owed on Principal Residence:	Monthly Payment:	Length of Time at this Residence:
Property Description:		

**ADDITIONAL PROPERTY INFORMATION:** List information related to any other property you, or any household member owns.

Do you own, or are buying, other property (yes or no)? If yes, complete the information below.		Amount of Income Earned from Other Property?	
Property Address	Name of Owner(s)	Assessed Value	Amount & Date of Last Taxes Paid
		\$	
		\$	



**EMPLOYMENT INFORMATION:** List your current employment information.

Name of Employer:	Name of Contact Person:		
Address of Employer:			Employer Phone Number:

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRA's (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims & judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of

Source of Income	Monthly or Annual Income (indicate which)

**CHECKING, SAVINGS AND INVESTMENT INFORMATION:** List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**LIFE INSURANCE:** List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payment	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**MOTOR VEHICLE INFORMATION:** All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

**LIST ALL PERSONS LIVING IN HOUSEHOLD:** All persons residing in the residence must be listed.

First & Last Name	Age	Relationship to Applicant	Place of Employment	Amount of Monetary Contribution to Family Income

**PERSONAL DEBT:** All personal debt for all household members must be listed.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**MONTHLY EXPENSE INFORMATION:** The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating:	Electric:	Water:
Phone:	Cable:	Food:
Clothing:	Health Insurance:	Garbage:
Daycare:	Car Expenses (gas, repair, etc):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):

**Notice:** Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

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**Notice:** Per MCL 211.7U(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims 9(MI-1040 CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

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***Petitioners: Do not sign this application until witnessed by the Supervisor, Assessor, Board of Review or Notary Public. (Must be signed by either the Supervisor, Assessor, Board of Review Member or Notary Public)***

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STATE OF MICHIGAN  
COUNTY OF HOUGHTON

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household members residing within the principal residency, have money, income or property other than mentioned herein.

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\_\_\_\_\_  
Petitioner Signature

\_\_\_\_\_  
Date

Subscribed and sworn on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

Assessor Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

BOR Member Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Notary Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

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This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below.

Board of Review  
c/o Supervisor or Assessor  
Portage Township  
47240 Green Acres Road  
Houghton, MI 49931

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**DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO THE MICHIGAN TAX TRIBUNAL WITHIN 35 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.**

Michigan Tax Tribunal  
PO Box 30232  
Lansing, MI 48909  
Phone: 517-373-3003  
Fax: 517-373-1633  
Email: taxtrib@michigan.gov

*Recommended form.*

PETITION NUMBER \_\_\_\_\_

PARCEL NUMBER \_\_\_\_\_

## **TOWNSHIP OF Portage**

**Tax Year: 2018**

### **Application for Property Tax Exemption**

Pursuant to Section 211.7u  
Michigan Compiles Laws

This application must be filled out carefully and completely. A copy of previous year Federal Income Tax Returns, with the Michigan Property Homestead Form, **must** be submitted with this application for each person residing in the homestead. All information supplied will be kept confidential. All applications **MUST** be complete and contain accurate information or they will not be considered. Applications submitted without completed forms or income tax returns will **NOT** be processed.

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**CONFIDENTIAL – RESTRICTED INFORMATION ACCESS**

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Petitioner's Name: \_\_\_\_\_

Age: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Address of property for which relief is being sought: \_\_\_\_\_

	<input type="checkbox"/> Married	How Long? _____
Petitioner's	<input type="checkbox"/> Divorced	How Long? _____
Marital	<input type="checkbox"/> Widow/Widower	How Long? _____
Status:	<input type="checkbox"/> Separated	How Long? _____
	<input type="checkbox"/> Single	

**EMPLOYMENT STATUS:** Please check the applicable box

<input type="checkbox"/>	Employed Full Time	<input type="checkbox"/>	Disabled
<input type="checkbox"/>	Employed Part Time	<input type="checkbox"/>	Retired
<input type="checkbox"/>	Unemployed	<input type="checkbox"/>	Laid Off
<input type="checkbox"/>	Other: explain _____		
	Usual Occupation: _____		

Employer: (Last employer if unemployed): \_\_\_\_\_

If you checked un-employed, laid off, disabled, or retired, how long have you been in this status? \_\_\_\_\_

DESCRIBE ANY DISABILITY OR HEALTH PROBLEMS YOU HAVE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Spouse's Name: \_\_\_\_\_ Age: \_\_\_\_\_

**EMPLOYMENT STATUS:** Please check the applicable box

<input type="checkbox"/>	Employed Full Time	<input type="checkbox"/>	Disabled
<input type="checkbox"/>	Employed, Part Time	<input type="checkbox"/>	Retired
<input type="checkbox"/>	Unemployed	<input type="checkbox"/>	Laid Off
<input type="checkbox"/>	Other: explain _____		

Employer: (Last employer if unemployed) \_\_\_\_\_

If your spouse is unemployed, laid off, disabled, or retired, How long has she/he been in this status? \_\_\_\_\_

DESCRIBE ANY DISABILITY OR HEALTH PROBLEMS SPOUSE MAY HAVE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Other persons currently residing in homestead:

Name	Age	Relationship	Employment Status	Employer or School Attending	Dependent?
					__ Yes __ No
					__ Yes __ No
					__ Yes __ No
					__ Yes __ No
					__ Yes __ No

Does any person listed above or any other person, make a financial contribution to the household? \_\_\_\_\_

If yes, how much does the person contribute each month? \_\_\_\_\_

Person's Name: \_\_\_\_\_ Amount: \_\_\_\_\_

ARE YOU AND/OR YOUR SPOUSE THE SOLE OWNERS OF THIS HOMESTEAD: \_\_\_\_\_?

If no, who else has an interest in the property? \_\_\_\_\_ Explain: \_\_\_\_\_

When did you and/or your spouse purchase this homestead? \_\_\_\_\_

What was the purchase Price? \$ \_\_\_\_\_ Have improvements, additions, changes been made to this homestead in the past two years? \_\_\_\_\_ If yes, explain, \_\_\_\_\_

Is there a mortgage or land contract balance on the property? \_\_\_\_\_ If yes, what is the monthly payment amount? \_\_\_\_\_

Does the payment include taxes or are they paid separately? ☐ Includes taxes ☐ Taxes are separate

What is the remaining amount due on the mortgage or land contract? \$ \_\_\_\_\_ When will it be paid off? \_\_\_\_\_

Are all outstanding taxes paid? \_\_\_\_\_ If no, explain \_\_\_\_\_

Did you or your spouse seek property tax relief last year? \_\_\_\_\_

OTHER REAL ESTATE HOLDINGS:

Do you, your spouse, or any other person residing in the homestead have a financial interest in other real estate? \_\_\_\_\_

If yes, please provide the following information concerning that financial interest:

Location – City & State	Tax I.D. Number of Property	Value of Property	Amount of Equity

**OTHER ASSETS AND INCOME DATE**

LIST ALL SOURCES OF PERSONAL INCOME. INCOME INCLUDES ALL MONEY COMING INTO THE HOUSEHOLD FROM ANY SOURCE OR PERSON.

Source	Annual Income	Source	Annual Income
Employment	\$	Pension	\$
Social Security	\$	Unemployment Compensation	\$
Workman's Comp	\$	Welfare Assistance/Food Stamps	\$
A.D.C.	\$	Alimony	\$
Interest & Dividends	\$	Child Support	\$
Insurance	\$	Gifts/Other	\$

**HOUSEHOLD INCOME**

List the total income for each person residing in the household. Attach additional sheets if necessary.

NAME	Total Income in 20	Total Income in 20
Petitioner:	\$	\$
Spouse:	\$	\$
Other person:	\$	\$
Other person:	\$	\$

ASSETS – List all assets: **must be completed!!**

	Other – Describe	Net Value
Cash	\$	
Savings Account(s)	\$	\$
Checking Account(s)	\$	\$
Stocks & Bonds	\$	\$
Certificates	\$	\$
Insurance	\$	\$
Other	\$	\$

VEHICLES – List vehicle(s) members of homestead own/drive: Include leased vehicles

Driver or Owner	Year	Make	Model

Do you anticipate any major changes in income for the coming year? \_\_\_\_\_ If yes, explain below. \_\_\_\_\_

**USE THIS PAGE FOR SUBMITTING ADDITIONAL INFORMATION**



## EXPENSES

### MONTHLY HOUSEHOLD:

House Payment	\$	Water	\$	Electricity	\$
Heating-Gas/Oil	\$	Telephone	\$	Cable T.V.	\$

### MONTHLY MEDICAL EXPENSES:

Person's Name	Relationship	Hospital	Doctor	Prescriptions
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

### PERSONAL DEBTS:

Person or Company	Purpose of Debt	Date Debt Incurred	Original Amount of Debt	Monthly Payment	Balance Remaining
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$

Do you expect to sell the homestead for which property tax relief is being sought in the next year? \_\_\_\_\_

### Applicant's Certification

I am (We are) unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I have read this application and fully understand the contents thereof. I (we) declare that the statements made herein are complete, true and correct to the best of my (our) knowledge. I (we) further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability. I (we) further understand that if this application is incomplete or I (we) fail to include all sources of income this application will not be considered by the Board of Review and that I (we) conform to the attached income and asset guidelines.

APPLICANT'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## **I. GENERAL**

The Township Board of Review (BOR) recognizes the need to have available a set of guidelines by which residents in need of assistance, under Michigan Compiled Law 211.7u, can make an application for property tax relief. The BOR further recognizes that, pursuant to statute, as well as case law, they must adopt guidelines approved by the Township Board of Trustees to be used as standards when considering appeals made based on financial hardship. The BOR understands that these guidelines must be adhered to when reviewing hardship appeals and reserves the right to make individual considerations within their authority, as they feel necessary. Any application form, or required content area, submitted to the BOR that is inaccurate or not fully completed will result in a denial of the appeal. All information in the application is subject to a request for verification from the BOR or the Township Assessors office.

## **II. BASIC FILING REQUIREMENTS**

In order to be considered for property tax exemption under MCL 211.7u each applicant **MUST**:

- a. Own and occupy the property that is subject to the exemption request, as a homestead, as defined by law.
- b. Complete and submit an Application for Property Tax Exemption as designated and supplied by the Township Assessor's Office. This application includes the requirement to list income from all sources and the value of certain personal property and liquid assets. Use of additional supplemental sheets may be necessary for these listings.
- c. Submit income, personal property and asset verification as required, or any additional information requested by the BOR.
- d. Submit current Federal and State Income Tax Returns and State Homestead Property Tax Credit Form.

## **III. PROCESSING APPLICATIONS**

Once an Application for Property Tax Exemption is completed and returned to the Assessors Office, it will be reviewed by the assessing staff. The assessing staff may attach a worksheet containing various property related information, such as the estimated current net property tax liability. The assessing staff then will submit the Application to the Board of Review for their review and consideration in a work session. The Board of Review, in their consideration, may contact the applicant for any additional information deem necessary. The Board of Review shall also reject any application where information contained in it appears fraudulent, misleading or incomplete.

#### **IV. INCOME GUIDELINES TO BE USED**

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994, as amended, and shall be adhered to unless accompanied by special circumstances. Local governing bodies are required to adopt guidelines that set income levels for their property tax exemption guidelines and those **income levels shall not be set lower than** the Federal poverty guidelines updated annually by the U.S. Department of Health and Human Services.

Following are the household income level guidelines to be used by the Board of Review in determining property tax exemptions for the Township 2018 property tax assessments:

<b>Size of Family Unit</b>	<b>Maximum Total Income</b>
<b>1</b>	<b>\$12,140</b>
<b>2</b>	<b>\$16,460</b>
<b>3</b>	<b>\$20,780</b>
<b>4</b>	<b>\$25,100</b>
<b>5</b>	<b>\$29,420</b>
<b>6</b>	<b>\$33,740</b>
<b>7</b>	<b>\$38,060</b>
<b>8</b>	<b>\$42,380</b>
<b>for each additional person add:</b>	<b>\$4,320</b>

Note: The amounts shown in the chart above equal the Federal guidelines for 2018

Example: The maximum income allowed for an exemption for a household of 3 persons shall be \$20,780 as determined from the chart above.

Examples of “income” includes (according to the US Census Bureau):

- Money (cash), wages and salaries before any deductions
- Net receipts from self-employment (from a persons own business, professional enterprise or partnership, after deductions for business expenses.
- Regular payments from Social Security, Railroad Retirement, unemployment, worker’s compensation, veteran’s payments and any public assistance.
- Alimony, child support and military family allotments
- Private pensions, government 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.

## **V. ASSET GUIDELINES TO BE USED**

As required by Public Act 390 of 1994, all guidelines for property tax exemptions as established by the governing body of the local assessing unit **SHALL** also include an asset level test.

**The following assets SHALL NOT** be considered when applying an asset test to determine qualification for property tax exemption:

1. The value of the applicants' primary residence subject to the exemption request along with any contiguous residential land.
  - a. **Exception:** Under no circumstance shall a property tax exemption be granted on a principal residence that has been purchased within two (2) years from the application date.
  - b. **Exception:** An exemption shall also not be granted to a property whose aggregate state equalized value (SEV) exceeds the township wide average as calculated by the Township Assessor, **unless** it has been the sole primary residence of a senior citizen as defined by the Michigan Income Tax Act for the past ten (10) consecutive years.
2. The value of the following personal property:
  - All household furniture
  - All personal clothing
  - One motor vehicle (auto, truck type)

**The total value of all additional assets shall not exceed five (5) times the annual household income accepted by the Board of Review in the application** (not including the value of property listed in 1.& 2. above) in order to be considered for a property tax exemption under Michigan Compiled Law 211.7u.

Examples of additional assets include:

- A second home, condo
- Additional land
- Additional motor vehicles
- Recreational vehicles (campers, motor homes, boats, ORVs, ATVs, etc.)
- Buildings other than the resident dwelling
- Equity in the resident dwelling above a specified amount (average SEV)
- Jewelry
- Antiques
- Artwork
- Construction/Excavating Equipment
- Bank accounts
- Stock Certificates, Stocks owned or in a brokerage account
- Borrowed money, withdrawals of bank deposits
- Gifts, loans, lump-sum inheritances, insurance payments, proceeds from other asset sales

All asset information, as requested in the Application for Property Tax Exemption must be completed in total. Attach additional sheet listings, if required. 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 assets are not properly identified.

## **VI. SUMMARY**

In conclusion, the Board of Review has been given exclusive jurisdiction over the granting of a property tax exemption due to financial hardship. The Board of Review takes this task seriously and attempts to provide relief to all deserving residents within the Township.

In determining qualifications for property tax exemption, the Board of Review shall consider every variable on the submitted application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the total value of the listed additional assets, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. In general these income and asset guidelines shall assist the Board of Review in their decisions.

The Board of Review may deny any appeal, and/or regardless of income, and/or if the financial hardship appears to be self created by the actions of the person(s) making the application. The Board of Review reserves the right to modify these guidelines as necessary.

The Board of Review and the Assessor's office shall treat as **Personal and Confidential** any and all information submitted by an applicant related to an Application for Property Tax Exemption.

# Charter Township of Portage

## Water System

### Capital Improvement Plan

#### FIVE YEAR PLANNING PERIOD:

- Replacement of a 14" 1938 Vintage water line that brings water in to the Township and our hydrosphere from Adams Township located in South Range or tap in to the new 16" dia. City of Hancock water line. Business and residences along the highway would have to be directionally bored in. There are two points in the new water line that the Twp. could tap in to for supplying our hydrosphere, (1) at Festival Food and (1) near Somero Laser screeds. Would also require the placement of a water service line to the end of Sermon Road. The Sermon Road residences are all tapped in to the 1938 vintage line. Cost to tap in to the new 16" line would be approximately \$450,000.00 and this project would have a life span of at least 50 years.
- Billing and control telemetry for all the private residences and businesses water meters. This automation would pay for itself in a few short years with the more effective capturing of the water usage because of the new meter installation. The subsequent billing of both the water usage as well as the sewer charges would greatly benefit our "enterprise" funds and pay for the meter installations in the very near term. The cost for replacing all the water meters, buy the associated software and Trimble reader would be approximately \$100,000.00 and this project would have a life span of at least 25 years.
- Fire hydrants (9) in the Hurontown area need replacement plus there is need for additional hydrant coverage (3) for this Community. To purchase (12) hydrants and install the additional service lines would be approximately \$38,000.00 and this project would have a life span of approximately 40 years.