

GOLDEN TOWNSHIP
JANUARY 10, 2017
MINUTES

The regular meeting of the Golden Township Board was called to order by Chairman, Carl Fuehring, at 7:30 p.m. in the Golden Township Hall. The Pledge of Allegiance was recited.

Board Members Present: Carl Fuehring, Connie Cargill, Rachel Iteen, Richard Walsworth.

Board Members Absent: Gary Beggs

Also present: Jake Whelpley, sitting in for Mr. Draper the Zoning Administrator; and 7 guests.

Motion by Mrs. Cargill, supported by Mr. Walsworth, to approve the **minutes** as amended of last month's regular board meeting. All yes, the motion carried. Inserted amended part is as follows: ***Cemetery Perpetual Care Fund Discussion*** – *Mrs. Cargill contacted the MTA about perpetual care funds which were originally set up for private cemeteries. Golden Township would like to stop the perpetual care fund and put these monies into the general fund for cemetery use. Mrs. Cargill will get further direction from the MTA concerning this change.*

Correspondence:

Oceana Conservation District - The Household Hazardous Waste Program was such a great success that all the reserved monies were expired disposing of the Hazardous waste that they are now going to ask for more money.

The Treasurer read the Financial Report. The ending balance in the Fund as of December 31, 2016 was as follows: General Fund \$189,134.91; Road fund \$305,272.33; Fire Fund \$37,223.80; Capital Project Fund \$22,849.99.

Motion by Mrs. Cargill, supported by Mr. Walsworth, to approve **budget amendments** to adjust accounts, all yes, the motion carried.

A special thanks to Mrs. Cargill, treasurer, for the **Financial Report** which was accepted subject to Audit. Motion by Mr. Walsworth, supported by Mrs. Iteen, to pay check numbers 16700 through 16748 in the general fund for the amount of \$61,171.53. Roll call vote, all yes, the motion carried.

Zoning Report: There were 3 permits for the month of December with a total of 78 for the year. There was a variance for set back on Taylor Rd. Reece's property. Mr. McNeely has filed the briefs on the Eiben Court case in which a decision is yet to be made.

Master Plan – Motion by Mrs. Cargill, supported by Mrs. Iteen to approve the contact of WMSRDC by Jake Whelpley to review the new Master Plan for the next twenty years. All yes, the motion carried.

Fire Report: Jake Whelpley stated that the **new fire chief**, Jack White, will be the fire chief for both Shelby and Hart.

Sheriff, Craig Mast, spoke about the **Golden Township ordinances the sheriff department enforces** within the township. He asked for a signed written agreement with him, the new sheriff.

New Business-

Clean-Up Day – The date is set for May 20th, the 3rd weekend of May.

Budget Hearing will be held at the regular scheduled board meeting in February on the 14th.

Motion by Mr. Walsworth, supported by Mrs. Iteen, to approve the **Federal Poverty Income Guidelines** for 2017 and all subsequent years, in accordance with Public Act 390 of 1994. All yes, the motion carried.

Motion by Mrs. Cargill, supported by Mrs. Iteen, to approve the **Asset test** for the 2017 Township Poverty (hardship) asset test. All yes, the motion carried.

Motion by Mrs. Cargill, supported by Mr. Walsworth, to approve the **Poverty (Hardship) Application** for use in the 2017 Board of Review process. In accordance with Public Act 390 of 1994. All yes, the motion carried.

Petition Number-2017- _____
Parcel Number: - _____

Hardship (Poverty) Exemption

Pursuant to Section 211.7u
Michigan Compiled 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 copies of actual forms or income tax returns will NOT be processed.**

Note: P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) 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 does include the owner of the property who is filing for the exemption.

SOME CONFIDENTIAL INFORMATION ATTACHED

RESTRICTED ACCESS

Petitioner's Name: _____ Parcel Number _____ Age _____

Phone Number: _____

Address of property for which relief is being sought: _____

Petitioner's Marital Status:

<input type="checkbox"/>	Married	How Long?	_____
<input type="checkbox"/>	Divorced	How Long?	_____
<input type="checkbox"/>	Widow/Widower	How Long?	_____
<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		

Usual Occupation: _____

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: _____

-2-

Other persons currently residing in homestead: (ATTACH ADDITIONAL PAGES AS NEEDED)

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

Does any person listed above or any other people 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 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
		\$	\$
		\$	\$
		\$	\$

-3-

Other Assets and Income Data (ATTACH ADDITIONAL PAGES AS NEEDED)

List all sources of personal income. **income includes all money coming into the household from any source and or persons and their income, who are living in the home.**

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 2016	Total expected Income in 2017
Petitioner:	\$	\$
Spouse:	\$	\$
Other person:	\$	\$
Other Person	\$	\$

Assets - List all assets: *Must be completed:*

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

Vehicles - List vehicles(s) members of the 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.

-4-

Expenses (Attach additional pages as needed.)

Monthly Household:

House Payment	\$	Water	\$	Electricity	\$
Heating -Gas/Oil	\$	Telephone <u>LIST</u> <u>ALL</u>	\$	Cable T.V.	\$

Monthly Medical Expenses:

Persons 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 _____

- *And or other owner and or occupant of said property

-5-

Township of _____ Parcel Number _____
GUIDELINES FOR POVERTY EXEMPTION REVIEW

I. **General Overview**

The Board of Review of the Township recognizes the need to have available a procedure by which residents in need of assistance under MCL 211.7u can make an application for property tax relief. The Board further recognizes that, pursuant to statute, as well as case law, they must adopt procedures and guidelines, approved by Township Board, to be used as standards when considering appeals made based on financial hardship. The Board of Review 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 form submitted that is inaccurate or not fully completed will result in a denial of the appeal. All information in the form is subject to verification from the Board or Assessors Office.

II. **Basic Filing Requirements**

In order to be considered for exemption under MCL 211.7u each applicant must:

- A. Own and occupy the property as a homestead, defined by law, for which the request is being made. This may include vacant, contiguous property as long as it is considered part of the principal homestead.
- B. Complete and submit an Application for Tax Exemption on a form designated and supplied by the Township of Golden Assessor's Office.

- C. Submit income verification as required. This must include current Federal and State Income Tax Returns, State Homestead Property Tax Credit Forms, or any additional information requested by the Board of Review.

III. **Processing Applications**

Once an Application for Tax Exemption is completed and returned to the Supervisor and or Assessors Office, it will be reviewed by the assessing staff. The assessing staff will complete and attach a Hardship Worksheet to each appeal. The department will summarize the application and assist the Board of Review with specific information, income of the applicant, an estimated tax amount for the property, an estimate Homestead Property Tax Credit for the property and the estimated net property tax liability to the homeowner.

The Board of Review, in making their decision, may contact the applicant for any additional information they deem necessary. The Board of Review shall also reject any application where the information contained in it appears fraudulent, misleading or incomplete.

-6-

Township of _____ Parcel Number _____
GUIDELINES FOR POVERTY TAX EXEMPTION

IV. **Income Guidelines**

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994 and shall be adhered to unless accompanied by special circumstances. In determining qualifications for tax exemption, the Board of Review shall consider every variable on the application, including total household income, the nature and duration of the income stream, the state equalized value of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. In general however these guidelines shall assist the Board of Review in their decisions.

Income guide, as adopted annually by Township Board, based on Federal Income Levels provided:

STC Bulletin No. 12 of 2016 - Changes For 2017 - dated October 18, 2016

Size of family unit	Poverty Guidelines
1	\$11,880
2	16,020
3	20,160
4	24,300
5	28,440
6	32,580
7	36,730
8	40,890
For each additional person	4,160

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 the claimant's household. According to the U.S Census Bureau, "income" includes:

- Money, wages, and salaries before any deductions.
- Net receipts from non-farm self-employment. (These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.)
- Net receipts from farm self-employment. (the same provisions as above for self-employment.)
- Regular payments from 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.

This information taken from STC Bulletin 5 of 2012

-7-

Township of _____ Parcel Number _____

GUIDELINES FOR POVERTY TAX EXEMPTION

V. Asset Guidelines

As required by P.A. 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 assets shall not be considered when applying an asset test to determine qualification for tax exemption.

- i. The value of the applicant's primary residence subject to the exemption request along with any contiguous residential land,
- ii. The value of all personal property, such as furniture and clothing.

Notwithstanding the value of property listed above, in order to be considered for tax exemption under MCL 211.7u, the value of all additional assets **shall not exceed five (5) times the annual household income* of the applicant. Applicant will own one car, all other additional vehicles and recreational vehicles will be included in additional assets as indicated above. Jewelry, artwork and antiques shall be considered assets.**

*Household income as described in Annual Federal Income Levels, as adopted by Township Board.

All asset information, as requested in the Application for Property Tax 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 assets are not properly identified.

VI. Summary

In conclusion, the Board of Review and the Township Supervisor by vote has been given exclusive jurisdiction over the granting of property tax relief due to financial hardship. The Board of Review and the Township Supervisor for the Township takes this task seriously and attempts to provide relief to all deserving residents within the Township. **The Board of Review and the Township Supervisor 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 or persons making the application.**
The Board of Review reserves the right to modify these guidelines as necessary.

-8-

Updated January 2017 (bjvg)

Michigan Department of Treasury
4988 (05-12)

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

Mrs. Barbara VanGelderren, Golden Township Assessor, explained the **sales study** with graphs and spreadsheet that was very interesting.

Oceana Conservation District has sent the 2017 requested **Household Hazardous Waste Program** payment amount based on the Golden Township population, 1742, resulting in an increase of \$100.00. Motion by Mr. Walsworth, supported by Mrs. Cargill to approve six hundred dollars (\$600.00) instead of the \$650 requested. Over the past years, Golden Township has paid only \$500 of the \$550 requested. Roll call vote all yes, the motion carried.

Public discussion:

-Leo Terryn asked about the cell tower. Mrs. Cargill said that we haven't heard much from them except that they had requested a new contract signed by the new supervisor, Mr. Fuehring.

Motion by Mrs. Cargill, supported by Mr. Walsworth, to pass the following resolution: All yes, the motion carried.

RESOLUTION

RESOLVED, that it is hereby deemed advisable to enter into a contract with **Consumers Energy Company** of Jackson, Michigan, for **furnishing lighting service** within the township of Golden for a period of 1 year and thereafter from year to year in accordance with the terms of the contract heretofore submitted to and considered by this board; and

RESOLVED, further, that the Supervisor and the Clerk be and are authorized and directed to execute such contract on the behalf of the Township.

STATE OF MICHIGAN
COUNTY OF OCEANA

I, Rachel Iteen, clerk of the Township of Golden, do hereby certify that the foregoing resolution was duly adopted by the board of the said municipality, at the meeting held on Tuesday, January 10, 2017.

Dated:

January 11, 2017

Municipal Customer Type: Township

Street lighting locations are listed on the attached sheet: Form 548 05-2014

Meeting adjourned at 8:32 pm
Respectfully submitted by,

Rachel Iteen
Golden Township Clerk