

Speaker Township Board Meeting Minutes

February 7, 2023

Meeting called to order **Maitland** @ 7:00 p.m., Five (5) Board members present.

Pledge of Allegiance said

Approval of Meeting Agenda: **Motion to approve February 6, 2023 Meeting Agenda as presented made by Murray, second by Stanley. Motion carried.**

Approval of January 3, 2023 Meeting Minutes: **Motion to approve January 3, 2023 Meeting Minutes made by Maitland, second by Stanley. Motion carried.**

Approval of January 2023 Treasurer's report: **Sheldon**(Treasurer) stated no much change in the report from last month. **Maitland**(Supervisor) asked about the percentage of uncollected taxes and Sheldon(Treasurer) stated there was about 4.66% of uncollected winter taxes that will be sent to the county for collection. Discussion held on closing the Fire Millage account and transferring to the Fire Operating to help pay for the new fire department air packs. Discussion held on checking fire millage language to be sure the funds do not have to be kept separate. **Motion to approve February 2023 Treasurer's Report made by Murray, second by Stanley. Motion carried.**

Approval of January 2023 bills:

Motion to approve January 2023 bills (Township bills \$6,7348.46) made by Murray, second by Stanley(Fire Dept. bills \$1,095.64) made Maitland, second by Stanley, (Township payroll \$4,956.25) made by Maitland, second by Sheldon). Motion carried.

Fire Report: Trevor Stone(Fire Chief) :

There were 3 fire calls in the month of January.

Speaker Township did not receive a FEMA grant due to the small value of fire runs. The Gary Sinise Foundation Grant application is still pending for thermal imaging cameras. Currently have four and have requested 4 more through the grant.

Presented 2 quotes for Air packs:

1. MES-Municipal Emergency Services, 10 packs w/accessories \$85,045.00
2. DingesFire, 10 packs w/accessories \$97,978.50

Stone(Fire Chief) recommends purchasing the packs from MES due to the lower price and the department has been happy with other equipment purchased from the company. The pricing is good until the 15th of the month and the order will be put in with Genesee County order to save on shipping. Discussion held on using ARPA funds to help pay for the air packs.

Sheldon(Treasurer)asked about the option of purchasing 5 air packs this year and the other 5 next year. **Stone**(Fire Chief) stated that the equipment wouldn't be compatible in the newer generation packs. **Maitland**(Supervisor) asked about the batteries and was advised they use AA batteries. The life of the air packs are approximately 10 years and facemasks are about \$335.00. **Motion to approve the purchase of 10 air packs for the Speaker Township Fire Department from MES(Municipal Emergency Services) in the amount of \$85,045.00 made by Maitland, second by Murray. Motion carried.**

Stone(Fire Chief) requested help with new township email. **Sheldon**(Treasurer) advised she would help him out with getting the email account set up.

Planning Report: **Dambacher**(Planning Commission) gave report in **Steinhoff's** absence. He advised the last meeting was January 10, 2023 and a motion was passed to send a Moratorium on solar wind to the Speaker Township Board. There is activity in the area and the 6-month Moratorium would allow time to update and review the ordinance.

A 5(five) member Advisory Committee was formed to discuss changes and recommendations to the Wind Ordinance. **Maitland**(Supervisor) asked if this committee will look at the solar ordinance as well and **Dambacher**(Planning Commission)advised this committee was to look at specifically the wind ordinance.

Zoning Report: **Sproul**(Zoning Administrator) (SEE ATTACHED report)

Old Business:

New Business:

Resolution 2023-2 IRS Mileage Rate Approval 65.5 cents per mile:

Maitland(Supervisor) read the Mileage Rate Resolution. **Motion to approve Resolution 2023-2 IRS Milage Rate 65.5 cents per mile made by Maitland, second by Sheldon. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.**

Resolution 2023-3 Moratorium on Solar Energy Facility Development Projects:

Maitland(Supervisor) presented the Moratorium from the Planning Commission under Resolution 2023-3. Discussion that this Moratorium would a 6-month time frame to review and update the township's solar ordinance. **Motion to approve Resolution 2023-3 Moratorium on Solar Energy Facility Development Projects made by Sheldon, second by Maitland. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0 Motion carried.**

Resolution 2023-4 Reimbursement Agreement between Speaker Township/Algonquin Power:

Maitland(Supervisor) presented the Reimbursement Agreement between Speaker Township and Algonquin Power for approval. **Motion to approve Resolution 2023-4 Reimbursement Agreement between Speaker Township/Algonquin Power made by Murray, second by Sheldon. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.**

Resolution 2023-5 – 2023-8 Salary Increases for Speaker Township Officials:

Maitland(Supervisor) advised that the Speaker Township Board members have not had increases since 2012. The cost of living has gone up over the past 11 years and more work has been added with all the ordinance changes, etc.

Maitland(Supervisor) read each resolution separately and each resolution was approved as follows:

Resolution 2023-5 Speaker Township Supervisor Wage Increase:

Motion to Approve Resolution 2023-5 Salary Increase of \$8,000.00 per year for the Speaker Township Supervisor made by Murray, second by Sheldon. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.

Resolution 2023-6 Speaker Township Treasurer Wage Increase:

Motion to Approve Resolution 2023-6 Salary Increase of \$13,000.00 per year for the Speaker Township Treasurer made by Stanley, second by Maitland. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.

Resolution 2023-7 Speaker Township Clerk Wage Increase:

Motion to Approve Resolution 2023-7 Salary Increase of \$13,000.00 per year for the Speaker Township Treasurer made by Stanley, second by Maitland. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.

Resolution 2023-8 Speaker Township Trustee Wage Increase:

Motion to Approve Resolution 2023-8 Salary Increase of \$150.00 per meeting for the Speaker Township Trustees made by Maitland, second by Sheldon. Roll Call Vote: AYES: Sheldon, Stanley, Maitland, Cubitt & Murray. NAYS: 0. Motion carried.

Review & Approve 2023 Federal Income Poverty Guidelines per Tax Assessor:

Maitland(Supervisor) presented the 2023 Federal Income Poverty Guidelines for approval per the Tax Assessor. **Motion to approve the 2023 Federal Income Poverty Guidelines made by Murray, second by Stanley. Motion carried.**

Approval of Contract Wilkinson Solutions(Road Brining):

Maitland(Supervisor) read the contract from Wilkinson Solutions for the 2023 road brining in the amount of 20,340.00 with the requirement of 25% down to get discount pricing. **Motion to Approve the Wilkson Solutions contract for brining of Speaker Township roads in the amount of \$20,340.00 made by Maitland, second by Stanley. Motion carried.**

Approve payment of Taylor Butterfield, PC bill (\$2,988.23):

Maitland(Supervisor) presented the Taylor Butterfield attorney bill for payment. **Motion to approve the Taylor Butterfield, PC bill in the amount of \$2,988.23 made by Murray, second by Stanley. Motion carried.**

Fire Millage Fund:

Sheldon(Treasurer) stated that the Fire Millage Fund was going to go dormant and a fee would be assessed by the bank so she transferred \$982.00 into the Fire Operating fund. Discussion on closing the account and depositing the remaining funds in the Fire General fund for the air packs. Also, discussion on renaming the account to be used for the reimbursement account on the wind turbine project.

Public Comment: (Present: SEE ATTACHED SIGNATURE PAGES FOR ATTENDEES)

Maitland(Supervisor) advised Public comment would be limited to 5 minutes per person and requested f to response to the podium one time to state issues or ask questions and to use the microphone.

Carolyn Fairman(Public) thanked the township for posting the Vestas letter on the website. Concerned about are independent studies saying the wind turbines are safe when there are rumble and roar noise issues. Field studies need to be done. Requesting unredacted IEC data sheets and asked if the township had received those yet. **Maitland**(Supervisor) advised they had not been received. **Carolyn Fairman**(Public) asked where the township was in the process with the mistake in wind ordinance changes that were approved by Planning Commission and not approved at the county level. **Maitland**(Supervisor) stated the process has started at the point where it went wrong and currently at the Sanilac County Planning Commission for review and would then come back to Speaker Township Planning Commission.

Mary Angerbrandt(Public) approached the podium and stating that recall petitions were being thrown out for mistakes and how could the township have passed ordinance language that was incorrect.

Maitland(Supervisor) advised there was a mix-up in paper work and it is being rectified. **Mary Angerbrandt**(Public) inquired as to why she did not receive a copy of a letter that was read at an April 2021 Planning Commission meeting per her request. **Cubitt**(Clerk) stated that she had emailed her the letter.

Marilyn Strickler(Public) approached the podium and read a statement that the township board is to protect the health and welfare of the community and the natural resources. The wind turbines are not good for anyone and the eagles and birds need to be protected. Requested names of the Biologists that were used for the studies. **Maitland**(Supervisor) stated he would try to find the names of the

Gerald Pathic(Public) approached the podium and stated he had responded to Huron County to where Liberty has the taller wind turbines in place. He stated they did not look as big as what he thought they would. He spoke with a landowner and was advised that the noise was not too bad and a "Whoosh" could be heard every now and then but not louder than a car going by. The wind turbines are ½ mile away from the houses. The township as a whole came together and signed up with the wind turbine company. Still concerned about the blinking lights at night.

Motion to Adjourn meeting @ 8:00 p.m. made by Sheldon, second by Murray. Motion carried.

Dawn M. Cubitt

Speaker Township Clerk



2655 N Meridian Rd #6
Sanford, MI 48657

Quote

Quote # QT1653792
 Date 01/09/2023
 Expires 01/24/2023
 Sales Rep Dorr, David
 PO # 3M Scott X3 Pro SCBAs
 Shipping Method FedEx Ground
 Customer SPEAKER TWP FIRE DEPT (MI)
 Customer # C241577

Bill To
 SPEAKER TWP FIRE DEPT.
 P.O. BOX 177
 MELVIN MI 48454
 United States

Ship To
 SPEAKER TWP FIRE DEPT.
 7630 BROCKWAY ROAD
 MELVIN MI 48454
 United States

Item	Alt Item #	Units	Description	Qty	Unit Price	Amount
X8914023305304			Air-Pak X3 Pro SCBA (2018 Edition) with Snap-Change, Parachute Buckles, 4.5, Standard, No Accessory Pouch, E-Z Flo C5 Regulator with Continuous Hose, Universal EBSS, None, No, Pak-Tracker, No Case, 2 SCBA Per Box	10	\$6,425.00	\$64,250.00
200129-01			Snap-Change Cylinder, Carbon-Wrapped, Pressure 4500, 45 Minutes (at 40 lpm)	20	\$625.00	\$12,500.00
FP1MK0000000000			Vision C5 Facepiece (NIOSH/NFPA Approved) Medium Face Seal, Kevlar Headnet, No Spare Headnet	10	\$335.00	\$3,350.00
MB1-100			S.M. Smith Co. Black Fleece Square Mask Bag	10	\$18.00	\$180.00
200954-32			RIT-PAK III,4.5,LG,C5,RECTUS	1	\$3,530.00	\$3,530.00
804722-01			CYL&VLV ASSY,CARB,45MIN,4500	1	\$1,235.00	\$1,235.00

Subtotal \$85,045.00
Shipping Cost \$0.00
Tax Total \$0.00
Total \$85,045.00

This Quotation is subject to any applicable sales tax and shipping & handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.



QT1653792



Dinges Fire Company

243 E Main St.
 Amboy, IL 61310
 Phone: 815.857.2000
 www.DingesFire.com

Bill To:

Speaker Twp Fire Dept (Yale,MI)
 C/O: Jeff Withey
 Attn: Chief Trevor Stone
 8335 Brockway Rd
 Yale, MI 48097

Ship To:

Speaker Twp Fire Dept (Yale,MI)
 Attn: Chief Trevor Stone
 8335 Brockway Rd
 Yale, MI 48097

Quantity	Item	Description	Price	Total
10	Drager-VN00032-BLUE	PSS 7000 HP/QC W/ UEBSS, 4500/45 SENTINEL, LDV HOLDER RIGHT SHOULDER	\$6,335.00	\$63,350.00
10	Drager-4055698-BLUE	4500 PSI / 45 MINUTE BLUE CYLINDER (FULL)	\$850.00	\$8,500.00
10	Drager-VN00203-BLUE	4500 PSI / 45 MINUTE BLUE CYLINDER (FULL) WITH QC ADAPTER	\$940.00	\$9,400.00
15	Drager-VN00022-BLUE	FPS 7000 MASK-SMALL, MEDIUM, or LARGE (HAIRNET STANDARD INCLUDED) WITH HUD AND COM'S - R63301 (VOICE AMP)	\$1,030.00	\$15,450.00
15	Drager-4055785	BAG, CARRYING, BLUE NYLON, FULL MASK.	\$24.00	\$360.00
1	Drager-3357116-BLUE	CHARGING ADAPTER HP FOR COMPRESSOR (This is only needed for your Compressor for filling bottles)	\$760.00	\$760.00
1	Drager-4058936-BLUE	QUICK CONNECT REDUCER/CYLINDER WEATHER SEALS (PACKAGE OF 5)	\$51.50	\$51.50
1	Drager-4059123-BLUE	MOLYKOTE 111 (PSS 5/7000 LDV)	\$35.00	\$35.00
2	Drager-4059492-BLUE	AERO FRESH 7 NEUTRAL CLEANER DISINFECTANT	\$36.00	\$72.00

* Quote Created on 01/02/2023. Pricing valid for no more than 30 days, unless noted otherwise.

Total

Shipping FREE

* Financing options may be available. Please contact your sales rep for more information and a payment estimate.

Total \$97,978.50

This is a quotation only. Please do not make payment based off this quotation. An invoice will be sent to you when product is ready for delivery. Contact your local sales representative with any questions or requests.

Township of Speaker

Date: February 7, 2023

Resolution Number 2023-4

Resolution: To Adopt Reimbursement Agreement with Alqonquin Power LLC and Speaker Township

Whereas (SEE ATTACHED REIMBURSEMENT AGREEMENT)

Whereas

NOW THEREFORE, BE IT RESOLVED That

The foregoing resolution offered by Board Member Murray

Second offered by Board Member Sheldon

All Those in Favor: 5 Opposed: 0

If there is opposition, take a roll call vote.

Upon roll call vote the following voted "Aye": Sheldon, Stanley, Martland, Murray & Cubitt

"Nay": 0

The Supervisor declared the resolution adopted on this date: 2/7/2023

Dawn M. Cubitt
Dawn M. Cubitt, Clerk

REIMBURSEMENT AGREEMENT

THIS REIMBURSEMENT AGREEMENT (this “**Agreement**”), is effective as of _____, 2023 (“**Effective Date**”), is entered into by and between by and between Algonquin Power (MI Energy Developments) LLC, a Delaware limited liability company (“**Developer**”), and Speaker Township, Sanilac County, Michigan (“**Township**”). Developer and Township may be referred to herein as a “**Party**” or collectively as the “**Parties**”.

RECITALS

WHEREAS, Developer is exploring the possibility of developing, constructing, owning, and operating a commercial wind energy conversion facility in Sanilac County, Michigan (the “**Riverbend Wind Energy Project**”);

WHEREAS, in order to obtain the Township’s approval to develop, construct, and operate the Riverbend Wind Energy Project, Developer submitted a Special Land Use Permit (the “**Permit Application**”) to Township;

WHEREAS, Township engaged Townley Engineering, LLC, a Michigan corporation (“**Consultant**”) to assist with all phases of the Riverbend Wind Energy Project from permit application to the start of commercial energy production and Developer wishes to reimburse Township for its reasonable costs and expenses incurred by Township for Consultant’s fees in accordance with the terms of this Agreement;

NOW THEREFORE, for good and valuable consideration, as further described in this Agreement, the receipt and sufficiency of which are hereby acknowledged, it is agreed as follows:

AGREEMENT

1. Scope of Reimbursement. Developer agrees to reimburse Township for the reasonable and documented out-of-pocket third party costs incurred by the Township for the following (collectively, items (a) through (d) below, the “**Reimbursable Costs**”):

- a. Legal fees for the review and revision of agreements regarding the Riverbend Wind Energy Project;
- b. Consulting fees for technical advice and consultation in connection with the review of all phases of the Riverbend Wind Energy Project;
- c. Inspection fees for physical visits to the site of the Riverbend Wind Project; and

- d. Costs associated with public hearings necessary for approval of the Riverbend Wind Energy Project's special land use permit, as required.

2. Reimbursement Procedures.

- a. Within thirty (30) calendar days after the Effective Date, Developer shall deposit the sum of Seventy Thousand dollars (\$70,000 USD) ("**Initial Reimbursement Amount**") in an account designated by the Township, which Township may use such funds to pay the Reimbursable Costs. Township shall promptly provide an invoice for the Reimbursable Costs then due and payable with a detailed description of the Consultant's activities performed and the time incurred in performing those activities ("**Invoice**"). In the event an Invoice or cumulative Invoices exceed the amount of funds remaining in the Township's designated account, Developer shall deposit the balance of funds required to pay said Invoice within five (5) business days of receipt of the Invoice and written request for additional funds from Township.

- b. If all or any portion of an Invoice is contested by Developer (each, a "**Disbursement Dispute**"), Developer shall promptly provide Township with written notice providing reason for the Disbursement Dispute and state any additional information needed by Developer. The Parties shall use commercially reasonable efforts to cooperate and resolve the Disbursement Dispute.

3. Return of Funds. In the event that the Reimbursable Costs, in the aggregate, are less than the Reimbursement Amount, Township shall refund to Developer the balance within five (5) business days after the Termination Date (as defined herein).

4. Notices. A notice or communication under this Agreement by the Parties to the other shall be sufficiently given or delivered if dispatched by hand, national courier services, or by registered or certified mail, postage prepaid, addressed as follows:

If to Developer:

Algonquin Power (MI Energy Developments) LLC
354 Davis Rd, Suite 100
Oakville, Ontario, Canada L6J 2X1
Attn: Roberto Caputo
Telephone: 416-220-9154
Email: roberto.caputo@algonquinpower.com

With a copy to:

Erica von Pechmann
Email: Erica.VonPechmann@libertyutilities.com

If to Township:

Speaker Township, Sanilac County
7630 North Brockway Road
Melvin, MI 48454

Attn:
Telephone:
Email:

With a copy to:

Attn:
Telephone:
Email:

5. Termination. A Party may terminate this Agreement by written notice (“**Termination Notice**”) to the other Party, which termination shall become effective no sooner than thirty (30) days after the Termination Notice is received by the non-terminating Party (“**Termination Date**”). If either Party provides a Termination Notice, Developer shall pay any outstanding Invoices requested prior to the Termination Date. Upon the Termination Date, the Agreement shall be terminated and the Parties shall have no further rights and obligations hereunder, except any refund owed to Developer in accordance with Section 3.

6. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one agreement that is binding upon all of the Parties hereto, notwithstanding that all Parties are not signatories to the same counterpart. This Agreement may be delivered by facsimile transmission. This Agreement shall be considered to have been executed by a person if there exists a photocopy, facsimile copy, or a photocopy of a facsimile copy of an original hereof or of a counterpart hereof that has been signed by such person. Any photocopy, facsimile copy, or photocopy of facsimile copy of this Agreement or a counterpart hereof shall be admissible into evidence in any proceeding as though the same were an original.

7. Applicable Law. The applicable laws of Michigan shall govern the validity, construction and effect of this Agreement. All disputes arising under or relating to this Agreement shall be filed, maintained, and resolved in accordance with the laws of the State of Michigan without regard to its conflict of law rules.

8. Severability. Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be valid, binding and enforceable under applicable law. If any provision of this Agreement is held to be invalid, void (or voidable) or unenforceable under applicable law, such provision shall be ineffective only to the extent held to be invalid, void (or voidable) or unenforceable, and the remainder of such provision or the remaining provisions of this Agreement shall remain in effect.

9. Assignment. This Agreement shall be binding upon the Parties and its successors and permitted assigns. Neither Developer or Township shall be permitted to assign or transfer its rights under this Agreement without the consent of the other party, except that Developer may assign or transfer its interest under this Agreement to an affiliate or subsidiary entity of Developer without Township's consent.

10. Amendments. It is mutually understood and agreed that this Agreement constitutes the entire agreement between the Parties and supersedes any and all prior oral or written understandings, representations or statements, and that no understandings, representatives or statements, verbal or written, have been made which modify, amend, qualify or affect the terms of this Agreement. This Agreement may not be amended except in a writing executed by the Parties.

11. Cooperation. Each of the Parties, without further consideration, agrees to execute and deliver such additional documents and take such action as may be reasonably necessary to carry out the purposes and intent of this Agreement and to fulfill the obligations of the respective Parties.

[Signature Pages Follow]

IN WITNESS WHEREOF, the undersigned have caused this Reimbursement Agreement to be executed as of the Effective Date.

DEVELOPER:

ALGONQUIN POWER (MI ENERGY DEVELOPMENTS) LLC,
a Delaware limited liability company

By: _____

Name: _____

Title: _____

IN WITNESS WHEREOF, the undersigned have caused this Reimbursement Agreement to be executed as of the Effective Date.

TOWNSHIP:

SPEAKER TOWNSHIP, SANILAC COUNTY

By: William J. Maitland
Name: William J. Maitland
Title: Supervisor

Township of Speaker

Date: February 7, 2023

Resolution Number 2023-2

Resolution: To put Mileage @ 65.5 cents a mile

Whereas _____

Whereas the IRS has issued the standard mileage rate for 2023 @ 65.5 cents. Per mile.

NOW THEREFORE, BE IT RESOLVED That

The foregoing resolution offered by Board Member Matland

Second offered by Board Member Sheldon

All Those in Favor: 5 Opposed: 0

If there is opposition, take a roll call vote.

Upon roll call vote the following voted "Aye": Sheldon, Stanley, Matland, Cubitt & Murray.

"Nay": 0

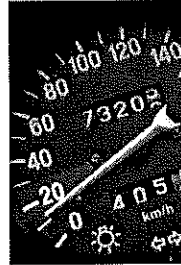
The Supervisor declared the resolution adopted on this date: 2/7/2023

Dawn M. Cubitt
Dawn M. Cubitt, Clerk

3589, *Cable Television and Utility Personal Property Report*. Said factor would not apply to any assets reported on Form 632, *Personal Property Statement* or any other personal property reporting forms utilized by Mid-Michigan Gas Storage, Great Lakes Gas Transmission or Northern Natural Gas Company.

2023 IRS mileage rate set at 65.5 cents

The Internal Revenue Service has increased the optional standard mileage rate for 2023 to 65.5 cents per mile, up from the 62.5 cents per mile rate in effect for the last six months of 2022. There is no requirement for townships to pay the standard mileage rate per mile—the maximum amount employers can reimburse employees for business miles driven in the employee’s personal vehicle, without tax consequences. The IRS sets these “safe harbor” limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.



Election rules filed with Office of the Great Seal

Last month, the Michigan Department of State filed with the Office of the Great Seal three sets of rules regarding election procedures—two of which have a direct impact on township clerks. Similar rule sets were filed previously, but were blocked by the majority in the Legislature last session.

- Rule 2021-60 concerns the process for candidate disqualification from the ballot based upon contents of the affidavit of identity.
- Rule 2021-61 concerns signature matching requirements for absent voter applications and ballot envelopes.
- Rule 2021-62 deals with the online absent voter ballot application developed by the secretary of state for the 2020 elections.

Comments requested on DNR Parks and Recreation Division Strategic Plan

The state Department of Natural Resources (DNR) has released the draft 2023-2027 Parks and Recreation Division Strategic Plan and is inviting public review and input. The five-year plan sets the goals and plans for management of the 103 state parks and recreation areas, boat launches, trail systems and 140 state forest campgrounds. Comments can be submitted until **Jan. 20** to DNR-PRD-Planning@Michigan.gov, and more information can be found at Michigan.gov/stateparks.

Township of Speaker

Date: February 7, 2023

Resolution Number 2023-3

Resolution: To Adopt a Moratorium on Solar Energy Facility Development Projects.

Whereas (SEE ATTACHED RESOLUTION)

Whereas

NOW THEREFORE, BE IT RESOLVED That

The foregoing resolution offered by Board Member Maitland

Second offered by Board Member Stanley

All Those in Favor: 5 Opposed: 0

If there is opposition, take a roll call vote.

Upon roll call vote the following voted "Aye": Sheldon, Stanley, Maitland, Cubitt & Murray.

"Nay": 0

The Supervisor declared the resolution adopted on this date: 2/7/2023

Dawn M. Cubitt
Dawn M. Cubitt, Clerk

SPEAKER TOWNSHIP
2023.3
RESOLUTION TO ADOPT A MORATORIUM ON
SOLAR ENERGY FACILITY DEVELOPMENT PROJECTS

At a special meeting of the Speaker Township Board, Sanilac County, Michigan, held on 7th day of February 2023, at 7:00 p.m., the following resolution was offered by _____ and supported by _____.

WHEREAS, the Township Board has become aware of the intent of various companies seeking to establish Solar Energy Facilities within the Township; and

WHEREAS, "Solar Energy Facilities" are defined as to include an energy facility, an area of land, or a structural rooftop, as well as any and all of the facility's subparts, principally used to convert solar energy to electricity, which includes, but is not limited to, the use of one or more solar energy systems; and

WHEREAS, the Township Board is vested with the authority to establish reasonable requirements and regulations to govern and control solar energy facilities within the Township in order to protect the health, welfare, and safety of the Township residents; and

WHEREAS, the Township had previously adopted the Speaker Township Zoning Ordinance (hereinafter "ZO") on September 9, 1980 (as amended); and

WHEREAS, when the ZO and its subsequent amendments were adopted, there were no solar energy facility development projects within the Township; and

WHEREAS, the provisions of the ZO pertaining to solar energy facilities are completely out dated and no longer sufficient to protect the health welfare and safety of the Township residents; and

WHEREAS, the Michigan Zoning Enabling Act of 2006, as amended, outlines the multi-step process necessary to adopt a ZO amendment; and

WHEREAS, the Township Board is concerned that any necessary amendments to the ZO will not be properly enacted in time to protect the health, welfare, and safety of the Township residents before any building permits, zoning permits, licenses, special land use applications, site plans, variances, or any other such approvals have been submitted to the Township for the establishment, placement, construction, enlargement, and/or erection of solar energy facilities; and

WHEREAS, in order to protect the health, welfare, and safety of the Township residents, the Township Board wants to ensure that any necessary ZO

amendments regarding solar energy facilities have been properly enacted and become effective before any building permits, zoning permits, licenses, special land use applications, site plans, variances, or any other such approvals for any property within the Township are accepted, reviewed, and/or granted for any proposed solar energy facility development projects; and

NOW, THEREFORE, BE IT RESOLVED pursuant to Public Act 246 of 1945, MCL 41.181, *et. seq.* (as amended), the statutory powers vested in Speaker Township to regulate activities within the Township for the protection of the health, safety, and welfare of its residents, the Speaker Township Board hereby declares a moratorium on a temporary basis, on the establishment, placement, construction, enlargement, and/or erection of any solar energy facilities within the Township and also on the acceptance, reviewing, granting, and/or issuance of any building permits, zoning permits, licenses, special land use applications, site plans, variances, or any other such approvals for any property within Speaker Township regarding the establishment, placement, construction, enlargement, and/or erection of any solar energy facilities, to allow time to amendment of the Speaker Township Zoning Ordinance to provide for regulation of solar energy facilities; and

BE IT FURTHER RESOLVED this moratorium shall remain in effect for a period of six (6) months following the date of this Resolution or until a Zoning Ordinance amendment containing regulations for solar energy facilities has been adopted and become effective in Speaker Township, whichever comes first, also before this expiration period, the Speaker Township Board may adopt a new resolution to extend the moratorium as necessary.

ROLL CALL VOTE

AYES: *Sheldon, Stankey, Matland, Murray + Cubitt*

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED ADOPTED.

The undersigned Township Clerk hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the Speaker Township Board at a meeting held on the 7th day of February 2023 in compliance with Act No. 267 of the Michigan Public Acts of 1976.

Dawn M. Cubitt
Dawn Cubitt, Clerk

**RESOLUTION TO ESTABLISH SPEAKER TOWNSHIP
OFFICERS SALARY 2023-5**

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board; and

WHEREAS, the township board deems that an adjustment in the salary of the office of **Speaker** Township Supervisor is warranted;

THEREFORE BE IT RESOLVED, that as of 4/17/23, the salary of the office of **Speaker Township Supervisor** shall be as follows:

Supervisor: \$ 8,000.00 salary (not directly performing assessing)

The foregoing resolution offered by board member Murray
Supported by board member Sheldon
Upon a roll call vote, the following voted: Aye No. 0
Sheldon, Stanley, Matland, Cubitt + Murray
The supervisor declared the resolution adopted.

Sam M. Cubitt
Speaker Township Clerk Date: 2/17/23

**RESOLUTION TO ESTABLISH SPEAKER TOWNSHIP
OFFICERS SALARY 2023-6**

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board; and

WHEREAS, the township board deems that an adjustment in the salary of the office of the **Speaker Township Treasurer** is warranted;

THEREFORE BE IT RESOLVED, that as of 4/1/2023, the salary of the office of the **Speaker Township Treasurer** shall be as follows:

Treasurer: \$ 13,000.00 salary

The foregoing resolution offered by board member Stanley
Supported by board member Murray
Upon a roll call vote, the following voted: (Aye) No. 4
Sheldon, Murray, Stanley, Maitland + Cubitt
The supervisor declared the resolution adopted.

Sam M. Cubitt
Speaker Township Clerk Date: 2/7/2023

**RESOLUTION TO ESTABLISH SPEAKER TOWNSHIP
OFFICERS SALARY 2023.7**

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board; and

WHEREAS, the township board deems that an adjustment in the salary of the office of **Speaker Township Clerk** is warranted;

THEREFORE BE IT RESOLVED, that as of 4/11/2023 the salary of the office of **Speaker Township Clerk** shall be as follows:

Clerk: \$ 13,000.00 salary

The foregoing resolution offered by board member Sheldon
Supported by board member

Upon a roll call vote, the following voted: - Aye No. Cubitt + Murray
Sheldon, Stanley, Matt Land,

The supervisor declared the resolution adopted.

Alan M. Cubitt
Speaker Township Clerk Date: 2/7/2023

**RESOLUTION TO ESTABLISH SPEAKER TOWNSHIP
OFFICERS SALARY 2023-8**

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board; and

WHEREAS, the township board deems that an adjustment in the salary of the office of **Speaker Township Trustee** is warranted;

THEREFORE BE IT RESOLVED, that as of 4/1/2023, the salary of the office of **Speaker Township Trustee** shall be as follows:

Trustee: \$ 150⁰⁰ Per meeting

The foregoing resolution offered by board member
Supported by board member Sheldon
Upon a roll call vote, the following voted: - (Aye)
Sheldon, Stanley, Maitland,
The supervisor declared the resolution adopted.

Maitland
No. 0
Cubitt, Murray

Sam M. Cubitt
Speake Township Clerk Date": 2/1/2023

Tuesday, February 7, 2023

Checking

	January				January
	December Reconciled Balance	Checks / Debits	Deposits	Service Charges	Projected Balance
Tri-County Bank					
Fire Truck Fund 0435	\$67,597.33		\$1,000.00	\$20.61	\$68,617.94
Operating Fund 0242	\$44,922.72	\$1,461.77		\$13.34	\$43,474.29
Millage Fund 3293	\$21,975.57			\$6.62	\$21,982.19
ARPA Fund 5040	\$130,277.10			\$39.27	\$130,316.37
Choice One Bank					
General Fund 0128	\$244,503.83	\$7,311.87	\$25,023.00	\$9.42	\$262,262.85
Social Security 9110	\$1,041.60	\$1,103.10	\$1,103.10		\$1,041.60
Tax Fund 7556	\$279,794.96	\$233,181.85	\$340,518.48	\$7.50	\$387,199.56

*Services charges are being reversed

Petty Cash

Change for Taxpayers	\$300.00
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CD's - Tri-County Bank

January	Date of Interest	Interest	YTD Int	Interest Rate	Maturity Date
Balance					
CD3844	11/12/2022	\$19.36	\$0.00	0.15%	2/14/2023
CD3852	11/12/2022	\$19.36	\$0.00	0.15%	2/14/2023
CD4166	1/14/2023	\$19.35	\$19.35	0.15%	4/15/2023

Speaker Township
July 2022 - March 2023
Property Taxes Collected

Speaker Township
July 1 2022 -Feb 28 2022
To Be Collected

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total Taxes	Summer Taxes	Winter Taxes	Total Taxes
Collected - Summer	\$55,059.46	\$73,849.10	\$220,705.90	\$4,512.90	\$6,979.95	\$8,976.61	\$6,131.06	\$0.00	\$0.00	\$376,214.98	\$450,014.34		\$450,014.34
Collected - Winter				\$35.37	\$49.36	\$78.63	\$239.47	\$0.00	\$0.00	\$565,403.82	\$842,600.97		\$842,600.97
**Interest	\$55,059.46	\$73,849.10	\$220,705.90	\$4,548.27	\$7,029.31	\$227,713.25	\$353,116.34	\$0.00	\$0.00	\$942,021.63	\$1,292,615.31		\$1,292,615.31
**Int paid to County													
Sanilac County	\$51,863.57	\$73,118.62	\$218,522.98	\$4,503.62	\$6,960.30	\$91,953.60	\$35,932.18	\$0.00	\$0.00	\$482,854.87	\$710,899.35		\$710,899.35
State (QFP)	\$186.39									\$186.39	\$186.39		\$186.39
Wm. H. Atikin Lib						\$81.20	\$155.59	\$0.00	\$0.00	\$236.79	\$361.38		\$361.38
Sanilac ISD						\$25,409.49	\$42,623.13	\$0.00	\$0.00	\$68,032.62	\$102,426.43		\$102,426.43
St. Clair RESA						\$6,375.03	\$4,877.49	\$0.00	\$0.00	\$11,252.52	\$15,371.28		\$15,371.28
SC4						\$3,511.55	\$2,686.67	\$0.00	\$0.00	\$6,198.22	\$8,466.93		\$8,466.93
Brown City Schools						\$10,645.60	\$14,989.57	\$0.00	\$0.00	\$25,635.17	\$81,543.67		\$81,543.67
Crosswell Schools						\$15,464.83	\$43,614.34	\$0.00	\$0.00	\$59,079.17	\$2,834.72		\$2,834.72
Peck Schools						\$38,480.70	\$83,921.99	\$0.00	\$0.00	\$122,402.69	\$192,755.67		\$192,755.67
Yale Schools						\$339.88	\$1,250.68	\$0.00	\$0.00	\$1,590.56	\$37,188.88		\$37,188.88
Due to Gen Fund	\$544.50	\$730.48	\$2,182.92	\$44.65	\$69.01	\$88.81	\$60.65	\$0.00	\$0.00	\$3,721.02	\$4,450.88		\$4,450.88
Admin Sum	\$2,465.00									\$2,465.00	\$2,465.00		\$2,465.00
SET COLLECTION											\$36,623.99		\$36,623.99
Operating											\$8,337.63		\$8,337.63
Admin Win											\$44,119.33		\$44,119.33
Roads											\$44,583.78		\$44,583.78
Due to Fire Fund											\$44,583.78		\$44,583.78
Total Collected	\$55,059.46	\$73,849.10	\$220,705.90	\$4,548.27	\$7,029.31	\$227,713.25	\$284,480.38	\$0.00	\$0.00	\$873,385.67	\$450,014.34		\$1,292,615.31

Summer													
Total Paid	\$55,059.46	\$128,908.56	\$349,614.46	\$354,127.36	\$361,107.31	\$370,083.92	\$376,214.98						
# Deferred		26	26	26	26	22	22						
\$ Deferred		\$16,007.71	\$16,007.71	\$16,007.71	\$16,007.71	\$11,415.28	\$11,415.28						
% unpaid -		87.76%	67.80%	18.75%	17.75%	16.20%	13.86%						
Deferred													
Winter													
Total Paid						\$218,658.01	\$565,403.82						
% unpaid						74.05%	32.90%						

Report is updated when payments are made after the 15th and last day of each month.
 Amounts may change as property status changes (exemption status, PRE status etc.)

ZONING REPORT

February 7, 2023

1/12/23 Mike (?) had questions on building a pole barn in Speaker Township.

1/14/23 Melissa Plummer had questions on newly purchased property.

Requested recorded deed from Sandy Timmin for completion of split/combination.

Sent blight letter to property owner on Melvin Road.

1/28/23 Land Use Permit approved for David Holden on Jordan Road for pole barn.

1/31/23 Joe Kautz USDA had questions on property for sale on M-19.

Michelle Green had questions on property for sale on M-19.

Bonnie Sproul

Zoning Administrator

Speaker Township - General Fund
Payroll Summary
February 1, 2023

	Baumeister, Shelly M		Cubitt, Dawn M		Kesteloot, Debra A		Maitlan...	
	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate
Employee Wages, Taxes and Adjustments								
Gross Pay								
Assessor Wages	1	1,244.58						0.00
Clerk Wages		0.00	1			900.00		0.00
Deputy Clerk		0.00			1			585.00
Deputy Treasurer		0.00						0.00
Supervisor Wages		0.00						0.00
Treasurer Wages		0.00						0.00
Zoning Wages		0.00						0.00
Total Gross Pay	1	1,244.58	1		1	900.00		585.00
Adjusted Gross Pay	1	1,244.58	1		1	900.00		585.00
Taxes Withheld								
Federal Withholding		-81.00				-96.00		-38.00
Medicare Employee		-18.04				-13.05		-8.48
Social Security Employee		-77.17				-55.80		-36.27
MI - Withholding		0.00				0.00		0.00
Medicare Employee Addl Tax		0.00				0.00		0.00
MI - Cities Res Tax		0.00				0.00		0.00
MI - Cities Work Tax		0.00				0.00		0.00
Total Taxes Withheld		-176.21				-164.85		-82.75
Net Pay	1	1,068.37	1		1	735.15		502.25
Employer Taxes and Contributions								
Medicare Company		18.04				13.05		8.48
Social Security Company		77.17				55.80		36.27
MI - Obligation Assessment		0.00				0.00		0.00
Total Employer Taxes and Contributions		95.21				68.85		44.75

William J. Baumeister, Shelly M. Cubitt
Debra A. Kesteloot
Sam Murray
Paul J. Jants
Wor. S.M.

Speaker Township - General Fund Payroll Summary February 1, 2023

	Maitland, William J		Sheldon, Tracy S		Sproul, Bonnie J		Wolf, Deborah	
	Rate	Feb 1, 23	Hours	Rate	Feb 1, 23	Hours	Rate	Feb 1, 23
Employee Wages, Taxes and Adjustments								
Gross Pay								
Assessor Wages	0.00			0.00			0.00	
Clerk Wages	0.00			0.00			0.00	
Deputy Clerk	0.00			0.00			0.00	
Deputy Treasurer	0.00			0.00			0.00	1
Supervisor Wages	431.67			0.00			0.00	
Treasurer Wages	0.00		1	987.50			0.00	
Zoning Wages	0.00			0.00		1	500.00	
Total Gross Pay		431.67	1		987.50	1		500.00
Adjusted Gross Pay		431.67	1		987.50	1		500.00
Taxes Withheld								
Federal Withholding	-23.00			0.00			0.00	
Medicare Employee	-6.26			-14.32			-7.25	
Social Security Employee	-26.77			-61.22			-31.00	
MI - Withholding	0.00			0.00			0.00	
Medicare Employee Addl Tax	0.00			0.00			0.00	
MI - Cities Res Tax	0.00			0.00			0.00	
MI - Cities Work Tax	0.00			0.00			0.00	
Total Taxes Withheld	-56.03			-75.54			-38.25	
Net Pay		375.64	1		911.96	1		461.75
Employer Taxes and Contributions								
Medicare Company	6.26			14.32			7.25	
Social Security Company	26.77			61.22			31.00	
MI - Obligation Assessment	0.00			0.00			0.00	
Total Employer Taxes and Contributions		33.03			75.54			38.25

4:50 PM
02/02/23

Speaker Township - General Fund
Payroll Summary
February 1, 2023

	Wolf, D...	TOTAL
	Feb 1, 23	Rate
	Hours	Feb 1, 23
Employee Wages, Taxes and Adjustments		
Gross Pay		
Assessor Wages	0.00	1,244.58
Clerk Wages	0.00	900.00
Deputy Clerk	0.00	585.00
Deputy Treasurer	307.50	307.50
Supervisor Wages	0.00	431.67
Treasurer Wages	0.00	987.50
Zoning Wages	0.00	500.00
Total Gross Pay	307.50	4,956.25
Adjusted Gross Pay	307.50	4,956.25
Taxes Withheld		
Federal Withholding	0.00	-238.00
Medicare Employee	-4.46	-71.86
Social Security Employee	-19.06	-307.29
MI - Withholding	0.00	0.00
Medicare Employee Addl Tax	0.00	0.00
MI - Cities Res Tax	0.00	0.00
MI - Cities Work Tax	0.00	0.00
Total Taxes Withheld	-23.52	-617.15
Net Pay	283.98	4,339.10
Employer Taxes and Contributions		
Medicare Company	4.46	71.86
Social Security Company	19.06	307.29
MI - Obligation Assessment	0.00	0.00
Total Employer Taxes and Contributions	23.52	379.15

Speaker Township - Fire Fund
Transaction Detail by Account
January 4 through February 2, 2023

5:12 PM
 02/02/23
 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
TCB Checking 0242							
Check	01/05/2023	2898	Mclvor Lawn Care	Snow Removal 5...		818A - Lawn Care...	-167.50
Check	01/05/2023	2899	Midcom Radio Communi...	Battery replacem...		775 - Repairs & M...	-102.50
Check	01/17/2023	2900	Frontier	Internet Billing D...		853 - Telephone	-19.99
Check	01/17/2023	2901	BP	Fuel Charges for...		741 - Oil & Gas	-128.95
Check	01/19/2023	2902	DTE Energy	December Billing...		920 - Electricity	-100.14
Check	01/24/2023	2903	Frontier	January Phone B...		853 - Telephone	-69.99
Check	01/24/2023	2904	Frontier	January phone B...		853 - Telephone	-54.99
Check	01/31/2023	2905	Semco Energy	January Billing 6...		921 - Gas/Heat	-302.75
Check	01/31/2023	2906	GFL Environment	Trash Removal 5...		740 - Operating S...	-24.75
Check	01/31/2023	2907	Semco Energy (Melvin H...	January Billing A...		921.1 - Gas/Heat (...)	-100.80
Check	01/31/2023	2908	Mitel	January Billing A...		853 - Telephone	-23.28
Total TCB Checking 0242							-1,095.64
TOTAL							-1,095.64

5:08 PM

02/02/23

Accrual Basis

Speaker Township - General Fund Transaction Detail by Account January 4 through February 2, 2023

Type	Date	Num	Name	Memo	Cir	Split	Amount
No item							
Check	01/05/2023	12423	Mclvor Lawn Care	Snow/Ice Remov...		818 - Lawn Care	-167.50
Check	01/05/2023	12424	Election Source	Annual Maintena...		900 - Printing & P...	-615.00
Check	01/10/2023	12425	Charles Birkett	Deposit Refund f...		687 - Hall Refunds	-50.00
Check	01/10/2023	12426	Quadient	Postage Meter re...		727 - Office Suppli...	-500.00
Check	01/10/2023	12427	DTE Energy	Street lights DTE...		920 - Electricity	-298.95
Check	01/07/2023	debit	Quickbooks	Intuit QB Payroll ...		740 - Operating S...	-567.10
Check	01/12/2023	12428	Sanilac Co. Register of ...	2022 Assessor C...		740 - operating su...	-33.21
Check	01/12/2023	12429	Sanilac Co. Equalization ...	2022 Winter Tax ...		740 Operating Su...	-1,184.14
Check	01/12/2023	12430	State of Michigan	balance owed FO...		956 - Township B...	-45.37
Check	01/12/2023	12431	Bill Maitland	12/8/22 Meeting ...		956 - Township B...	-68.75
Check	01/17/2023	12432	King & King CPAs LLC	Accounting Servi...		807 - Professional...	-775.00
Check	01/17/2023	12433	Frontier	Internet Billing D...		853 - Telephone	-19.99
Check	01/17/2023	12434	Frontier	Internet Billing D...		853 - Telephone	-19.99
Check	01/17/2023	12435	Danielle Choate	Hall Refund for r...		687 - Hall Refunds	-50.00
Check	01/17/2023	12436	Sanilac County Clerk	QVF Printing-Ma...		900 - Printing & P...	-9.18
Check	01/18/2023	debit	Staples	Copy Paper, Fol...		740 - Operating S...	-125.90
Check	01/19/2023	12437	DTE Energy	December Billing...		920 - Electricity	-166.45
Check	01/24/2023	12438	Quadient	lease payment p...		740 Operating Su...	-215.01
Check	01/31/2023	12440	Mitel	January Billing A...		853 - Telephone	-94.04
Check	01/31/2023	12441	Shumaker Technology G...	Hosted Email Ac...		807 - Professional...	-510.00
Check	01/31/2023	12442	Semco Energy	January Billing 4...		921 - Gas/Heat	-201.83
Check	01/31/2023	12443	GFL Environmental	Trash removal 5...		740 - Operating S...	-24.75
Check	02/01/2023		Speaker Township	February SSI		CSB - Social Secu...	-996.30

Total no item

TOTAL

-6,738.46

-6,738.46

Speaker Township Board Meeting

Sign in Sheet

Date: 2-7-23

Printed Name

Signature

FRED MURRAY

Fred Murray

Jeremy Risher

Jeremy Risher

Jan Priess

Jan Priess

CAROLYN PATRICK

Carolyn Patrick

Matthew Simon

Matthew Simon

Gerald Patrick

Gerald Patrick

MARK FLETCHER

Mark Fletcher

Russ Bahr

Russ Bahr

Speaker Township Board Meeting

Sign in Sheet

Date: 2-7-2023

Printed Name

Signature

Brenda Murray

Brenda Murray

DAVID SPROUL

David Sproul

Bonnie Sproul

Bonnie Sproul

Jeff Demaray

Jeff Demaray

Jesse Demaray

Jesse Demaray

Speaker Township Board Meeting

Sign in Sheet

Date: 2/7/2023

Printed Name

Signature

MARK FAIRMAN

Mark Fairman

BRIAN MAHAFFY

Brian Mahaffy

Emily Conwell

Emily Conwell

Emma Limerick

Emma Limerick

CHUCK GERARDY

Chuck Gerardy



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin 19 of 2022
November 15, 2022
Procedural Changes for 2023

TO: Assessing Officers and County Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: Procedural Changes for the 2023 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2023 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. 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:

$$\mathbf{2023\ CAPPED\ VALUE = (2022\ Taxable\ Value - LOSSES) \times 1.05 + ADDITIONS}$$

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

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2023

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 \$23,030 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 \$23,030. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2023 assessments:

Size of Family Unit	Poverty Guidelines
1	\$13,590
2	\$18,310
3	\$23,030

Size of Family Unit	Poverty Guidelines
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: MCL 211.7u allows 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 includes the owner of the property who is filing for the exemption.

C. Poverty Exemption Important Reminders

It is important for assessors to review and understand the changes to the poverty exemption statute made by Public Act 253 of 2020 and to work with local officials and boards of review to ensure the necessary policies and guidelines are in place and are being followed. The governing body of the local unit may need to revise its policy and guidelines to make sure to comply with the law changes.

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 of 2020).

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, the Board of Review can 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.

D. Sales Studies

Equalization study dates are as follows for 2023 equalization:

- Two Year Study: April 1, two years prior through March 31, current year
- Single Year Study: October 1, preceding year through September 30, current year

For 2022 studies for 2023 equalization the dates are as follows:

- Two Year Study: April 1, 2020 through March 31, 2022
- Single Year Study: October 1, 2021 through September 30, 2022

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

E. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

F. Public Act 660 of 2018, Property Assessing Reform

Public Act 660 of defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a

process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

Information on Property Assessing Reform is available on the State Tax Commission's website at www.michigan.gov/statetaxcommission under the Property Assessing Reform link. Any questions concerning Property Assessing Reform should be directed to AssessingReformQuestions@michigan.gov.

Local Unit Requirements

The statute states the requirements that must be met by the local unit beginning in the 2022 tax year. This includes having a published policy for when the assessor's office is accessible to taxpayers; information to taxpayers on how to request inspection or production of records in the assessor's office; and online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors. The full list of requirements can be found in [MCL 211.10g\(1\)](#).

State Tax Commission Guideline 2020-1 breaks down how the Commission will conduct the audit based on the requirements set by MCL 211.10g(1). Guideline 2020-1 separates the statutory requirements into deficiencies (i.e. failure to have what is required by MCL 211.10g(1)) that may result in a finding of noncompliance or that are technical. Assessors should review MCL 211.10g(1) and Guideline 2020-1 and work with local unit officials to ensure that they are able to meet the statutory requirements. [Guideline 2020-1: Audit Procedures](#) is available on the STC website.

Required Training: Assessors and Support Staff

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required

Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that 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. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

G. Tax Tribunal Small Claims Division Hearings

Assessors should carefully read all notices, orders and other correspondence sent by the Tax Tribunal. Assessors should pay special attention to the Notice of Hearing and ensure they are available at the date and time of the scheduled hearing. It is important to appear at the hearing and to timely file with the Tax Tribunal and serve a copy to the taxpayer of all evidence and documentation you wish to be considered at the hearing.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated. More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtribunal.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

H. Qualified Heavy Equipment Rental Personal Property Exemption

Public Act 46 of 2022 was signed by the Governor on March 23, 2022. The Act creates MCL 211.9p which provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement approved by the State Tax Commission of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit the information contained in the statement and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. 2023 Small Business Taxpayer Personal Property Tax Exemption Changes

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amends the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for "eligible personal property" in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 21, 2023 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2023 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 21, 2023 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20th of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

In order to claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 21, 2023 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

J. 2023 ESA Changes

Public Acts 153 through 156 were signed by the Governor on December 23, 2021. These Acts amend the General Property Tax Act, the State Essential Services Act, and the Alternative State Essential Services Act. The Acts change the way that Eligible Manufacturing Personal Property (EMPP) exemptions are claimed and granted, and ESA statements are generated, beginning in 2023.

For 2023 the process of claiming the EMPP exemption remains the same as it has been. **ALL** eligible claimants wishing to receive the EMPP exemption for 2023 will be required to file the Combined Document (Form 5278) with the assessor by February 21 or with the March Board of Review prior to its adjournment. **Taxpayers that do not timely file the Combined Document (Form 5278) will be ineligible to receive the EMPP exemption in 2023.** Assessors will be required to send all information from the Combined Document (Form 5278) to the Department of Treasury via their CAMA software by April 1, as has been the requirement in the past.

Beginning in 2024, eligible claimants that received the EMPP exemption in the previous year will carry the exemption over to the next year. No Combined Document (Form 5278) or other personal property form will be necessary. Eligible Claimants wishing to claim the EMPP exemption on a parcel that did not receive the exemption in the

previous year will need to file a Combined Document by deadline to do so. Taxpayers that no longer qualify for the exemption must file a Form 5277 by the deadline and the assessor remove the exemption from the parcel(s). Assessors must forward the Form 5277 and 5278 information to the Department of Treasury via CAMA software no later than April 1.

K. EMPP and ESA Reminders

In September and October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to *any* parcel located in *any* local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1st.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property," identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

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.

L. Omitted or Incorrectly Reported Property (MCL 211.154)

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2019 and 2020 the property record card for 2019 and the property record card for 2020 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values. Additionally, the 154 petition must contain an original signature. The Commission cannot accept electronic signatures or scanned signatures on petitions.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at www.michigan.gov/154petitions.

M. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(8), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 13 of 2022 and 14 of 2022 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Authority Over Principal Residence Exemptions

Public Act 141 of 2022 was signed by the Governor on July 11, 2022. The Act amended Section 211.7cc of the General Property Tax Act, regarding the Principal Residence Exemption. PA 141 eliminated the July and December Board of Review

appeal process in MCL 211.7cc(15) and 211.53b regarding claiming a principal residence exemption for which the exemption was not on the property for the current and previous three years. **The July and December Board of Review have no authority to grant a PRE.** Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

N. 2023 State Tax Commission Updates Class

At the August 23, 2022 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

ALL certified assessing officers (MCAO, MAAO, MMAO) and ALL certified assessing technicians (MCAT) must take the 2023 STC Updates Class as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2022 and ending October 31, 2023.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

O. Online Education Portal and MiSUITE (CERTS) Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email State-Tax-Commission@michigan.gov. If you require a password reset, **do not use the Forgotten Your Username or Password link on the page.** Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the CERTS platform to receive the continuing education credit for the course.

MISUITE/CERTS

Several updates were released in August to make MiSUITE a more user-friendly and secure platform. These updates include allowing users to request and receive an

automated password reset link, simplified password requirements, and the ability to securely register a device. Additional security measures were also implemented, including password expirations. Passwords will now expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE/CERTS by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the CERTS system and checking your profile page. Total hours remaining to be completed are listed on the profile page in CERTS as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in CERTS. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email Treas-MiSUITEHelp@michigan.gov.