

Ausable Township Board Meeting

March 9, 2024

9:00 AM

Minutes:

The meeting was called to order at 9:00 AM followed by the Pledge of Allegiance. Roll was called all board members present.

A motion by Kurtis and a second by Erica to accept the minutes from February 10, 2024 as written. Motion carried 5-0

The following balances were reported by the Treasurer in her report:

A. CD 1 (2924)	\$53,617.56
B. CD 2 (2937)	\$53,617.56
C. Fire account	\$33,333.85
D. General Checking	\$40,978.68
E. General Savings	\$72,359.91
F. Tax Account	\$138,178.85

A motion by Kurtis and a second by Kathleen to accept Treasurers report as presented. All in favor, motion carried

Bills were presented for payment. A motion to pay the bills to include the last-minute bill from Scott Hess in the amount of \$1,375.00 by Kurtis and a second by Erica. All in favor motion carried

Payroll \$5,693.13 Net pay \$4,752.60

EFTPS \$1,175.12 Liabilities Fed \$261.75 Medicare \$165.12 FICA \$486.50

Waste Management trash removal \$610.54

Consumers Energy Electric Bill \$71.05

Forward Energy \$56.00 Budget plan for propane

Tina Carpenter \$597.59 Early voting/Election Day/BOR Class & TP

Tim Watson \$681.18 Early Voting & Election Day

GFL Environmental \$99.96 (Recycling Dumpster)

Randy Booth \$703.75 Assessor Contract

Fred Roemer \$582.48 Election Class/Early Voting/Election Day

Bill Wachowiak \$263.60 Election class plus mileage & Election Day

Jessie Norton \$1,116.35 Early Voting/Election Day & BOR Miles

Municipal Underwriters \$6,426.00 Hall insurance 4/1/24 thru 4/1/25

ES&S Software \$395.00 Election Software
APEX Software \$655.00 Apex 7 Pro Assessor
Adam Monk \$50.00 1st quarter computer time (website)
Roscommon County \$15,091.81 MTT Value Change 2022 (KCC)
Tonya Lockert \$60.00 Plan/Zone Meeting 2/20/24
Debbie Sharpe \$60.00 Plan/Zone Meeting 2/20/24
Brad Schwalm \$60.00 Plan/Zone Meeting 2/20/24

Total \$34,448.56

Debit Card Purchase's

Verizon Wireless \$28.00 hall phone (auto pay)
Amazon.com \$52.99 Clerk Toner
Gillroys (St. Helen) \$18.99 outside light bulbs
Beef A Roo \$105.25 E.V. Day #2 (Ausable's Day)
Fork N Around \$97.63 E.V. Day #6 (Ausable's Day)
Walmart West Branch \$56.11 Election Day supplies
Gillroys St. Helen \$5.18 New Keys cut
USPS (St. Helen) \$19.70 certified letters CCC & Governor
Family Fare \$138.75 Election Day Food

Total \$522.60

Old Business:

CCC (Cherry Capital Communications) Tim Maylone spoke and discussed obstacles and opportunities in Ausable Township. **Doing work in St. Helen currently. 2025 is probably a realistic start date.**

MHDDS wants to know if the Township is interested in taking part in a chemical exposure monitoring project in March 2024 (27-29) **They still plan on being at the township hall parking lot with their**

mobile lab. If the Clerk hears any additional information, it will be published in the Houghton Lake Resorter and placed on the township website.

Neil from the Roscommon County Road Commission gave the board a presentation of what they intend to do in Ausable Township. The board will then vote on whatever proposal Neil gives. **The Supervisor and the Clerk signed the agreement for local road improvement that will cost the township \$1991.00. Copies of the agreement are available upon request. The improvements are .53 miles E. Skyline Rd.**

Randy the Assessor would like the township to consider the APEX Sketch Software. **The board conducted a vote and the motion carried. Randy will give APEX Software the Townships address to send an invoice with a net 30**

New Business:

Tina would like the township to consider getting a new vacuum cleaner for the hall preferably one with all the attachments to include a hose. The current one is no longer efficient **A motion by Kurtis with a second by Erica for the clerk to purchase a shark or similar vacuum not to exceed \$150.00 including any taxes/delivery fees, preferably tax free, if not the Tina will be authorized to purchase the vacuum with township reimbursement. Motion carried 5-0**

Approve fiscal year meeting dates April 2024 thru March 2025 Township and Plan/Zone Meeting dates. **A motion by Erica with a second by Kurtis to accept the meeting dates and authorize the clerk to publish said dates in the Houghton Lake Resorter for a two-week period. The clerk will bring copies of meeting dates to hand out to residents at the next board meeting**

Resolution for poverty exemption. **A motion by Kurtis with a second by Kathleen to accept resolution 24-1 Having the Clerk sign it. Give the original copy to the Assessor and keep a copy for the board for retention purposes. Motion carried 5-0 copies of 24-1 are available upon request.**

Final opinion from the Michigan Tax Tribunal received from Attorney Scott Hess. This 5-page document explains the decision by the (ALJ) Administrative Law Judge. The attorney from the college is working with the township attorney and came up with a resolution for the board to consider and sign. **A motion from Ron and a second by Sarah for the clerk to sign the recommended resolution that will approve the consent judgment for tax year 2023. A vote was conducted, motion carried. Copies of the consent judgment are available upon request.**

Cost of Services agreement from the Roscommon County Equalization department. **The board went with option "A" the supervisor signed this document. The clerk will mail the original back to the equalization department and retain a copy for township records. A copy of this is available upon request.**

Plan/Zone

See minutes from 2/20/24 meeting.

Zoning Administrator

Multiple calls on lot 175 Running Deer estates. A garage only on a lot is for sale. Sounds like an illegal structure since a house has to be on a piece of property before a garage, shed or trailer. This for sale item is on various social media sites and has been drawing a lot of interest

Correspondence

Public Comment

Announcement:

The next meeting is March 23, 2024 at 9:00 AM (Annual Meeting)

The next regular board meeting is April 13, 2024 at 9:00 AM

Plan/Zone meeting is March 19, 2024 at 6:30 PM

A motion was made by Kurtis with a second by Sarah to adjourn the Township meeting. All in favor the motion was carried, meeting adjourned 9:47 AM

AuSable Township

RESOLUTION APPROVING CONSENT JUDGMENT

At a Board meeting of the Township Board of AuSable Township ("Township"), Roscommon County, Michigan, held at the Township Hall on the 9 day of March, 2024 at 9:25 a.m.

PRESENT: Erica, Kathleen, Ron, Kurtis, Sarah

ABSENT: X

The following Resolution was offered by Kurtis Norton and seconded by Sarah Watson.

WHEREAS, on or about May 24, 2022, a Petition was filed by Kirtland Community College (KCC) against AuSable Township in the Michigan Tax Tribunal regarding the elimination of the exemption under MCL 211.7m previously granted to the College from assessment of real property taxes for the tax year 2022 after the campus was closed in August, 2021 and moved to Crawford Count (hereinafter referenced as "first appeal"); and

WHEREAS, AuSable Township filed the necessary pleadings to support the decision to eliminate the exemption; and

WHEREAS, during the pendency of the first appeal, a second Petition was filed on May 31, 2023 by KCC asserting the same argument regarding the 2023 tax assessment(s) (hereinafter referenced as "second appeal") but for fewer properties because one or more were sold;

WHEREAS, AuSable Township again filed the necessary pleadings in the second appeal to support the decision to eliminate the exemption in 2023; and

WHEREAS, on June 23, 2023, KCC filed a Motion for Summary Disposition in the first appeal asserting the college owned and used the property to carry out various public purposes entitling it to the exemption under MCL 211.7m, or alternatively MCL 389.145, for the 2023 tax year; and

WHEREAS, the Township filed appropriate responses to the Motion asserting that, aside from the gun range, the colleges' uses of the property did not satisfy the public use exemption sought by the college; and

WHEREAS, on or about January 4, 2024, the Michigan Tax Tribunal issued its Proposed Opinion and Judgment in the first appeal which granted the Motion by KCC finding MCL 389.145 provides "the property of the community college district shall be exempt from all taxation and assessment", regardless of its use for public purposes and the exemption previously granted under MCL 211.7n; and

WHEREAS, on February 10, 2024, the Township Board determined no further tax dollars would be spent on the college appeals, aside from finalizing paperwork to close out the file(s); and

WHEREAS, on February 16, 2024, the Michigan Tax Tribunal issued its Final Opinion and Judgment in the first appeal from which no further appeal will be exercised; and

WHEREAS, the attorney for KCC has submitted a proposed Stipulation for Entry of Consent Judgment in the second appeal which effectively matches what the Michigan Tax Tribunal determined for the first appeal, except it involves fewer parcels, a copy of which is attached hereto; and

NOW THEREFORE, BE IT RESOLVED THAT the AuSable Township Board hereby authorizes the Township Attorney to approve the proposed Consent Judgment to resolve the last matter pending in the Michigan Tax Tribunal.

ADOPTED:

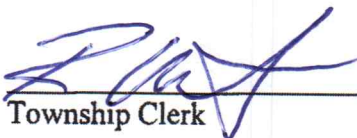
YEAS: 5

NAYS: 0

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF ROSCOMMON) ss.

I, the undersigned, the duly qualified and acting Clerk of AuSable Township, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said Township at a meeting held on the 9 day of MARCH 2024, 2010, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required under the Open Meetings Act.


Township Clerk



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
SUZANNE SONNEBORN
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA
ACTING DIRECTOR

Kirtland Community College,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 23-001809-TT

Township of Au Sable,
Respondent.

STIPULATION FOR ENTRY OF CONSENT JUDGMENT
(EXEMPTION)

1. The subject property is in Roscommon County.
2. Property Parcel No: 72-001-010-001-0020 and four other parcels attached . (If more than one parcel is at issue, attach a completed Multiple Parcel Stipulation Form addressing all other parcels at issue.)
3. The property identified above shall be granted an exemption under MCL 389.145 for the 2023 tax year(s); the amount of the exemption is 100%.
4. The property's taxable value (TV), as confirmed by the Board of Review, for the tax year(s) at issue:

Tax year	Taxable Value
2023	\$2,456,900

5. The TV for the property identified above as stipulated by the parties for settlement purposes are:

Tax year	Taxable Value
2023	\$0

6. List any special terms or conditions being proposed by the parties that would affect the execution of this Consent Judgment including, but not limited to, the joint

payment of the refund, the waiver of interest, etc. (attach additional page if necessary):

In light of the Final Opinion and Judgment (22-001111-TT), dated February 16, 2024, which granted the tax exemption for the same 5 parcels (along with 5 additional parcels) in the 2022 tax year, the parties agree that the tax exemption applies for the same 5 parcels in the 2023 tax year.

NOTE: The Stipulation **MUST** include ALL parcels and ALL tax years included in the appeal (including subsequent tax years on or after April 1 of each year for appeals pending in the Small Claims Division). The parties may agree, however, to withdraw the appeal of specific parcels and/or tax year(s).

IF APPLICABLE, complete the following section(s). Otherwise, **LEAVE BLANK**.

7. The parties agree to the withdrawal of parcel number:

_____.
(If more than one parcel is being withdrawn, attach a separate page addressing all other parcels being withdrawn.)

8. The parties agree to the withdrawal of tax year(s) _____.

Signature of Petitioner's Authorized Representative or, if none, Petitioner:

Printed Name: Philip G. Clark (P80204)

Date: _____

Signature of Respondent's authorized representative:

Printed Name: Scott L. Hess (P37379)

Date: _____



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
SUZANNE SONNEBORN
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA
ACTING DIRECTOR

Kirtland Community College,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 23-001809-TT

Township of Au Sable,
Respondent.

PROPERTY STIPULATION – MULTIPLE PARCEL FORM 1 OF 1
(To be attached to a completed Stipulation for Entry of Consent Judgment.)

1. The values for the property identified herein as established by Respondent's Board of Review are:

Tax Year	Parcel Number	Assessed Value	Taxable Value
2023	72-001-010-001-0020	\$2,456,900	\$2,456,900
2023	72-001-010-004-0020	\$54,800	\$54,800
2023	72-001-010-004-0040	\$4,400	\$4,200
2023	72-001-010-004-0060	\$16,500	\$16,500
2023	72-001-010-003-0020	\$6,900	\$6,090

2. The values for the property identified herein as stipulated by the parties for settlement purposes are:

Tax Year	Parcel Number	True Cash Value	Assessed Value	Taxable Value
2023	72-001-010-001-0020	N/A	\$0	\$0
2023	72-001-010-004-0020	N/A	\$0	\$0
2023	72-001-010-004-0040	N/A	\$0	\$0
2023	72-001-010-004-0060	N/A	\$0	\$0
2023	72-001-010-003-0020	N/A	\$0	\$0

AGREEMENT FOR LOCAL ROAD IMPROVEMENT

E. Skyline Rd, Ausable Township

This agreement, made and entered into between the Township of Ausable, Roscommon County, Michigan, referred to herein as "Township" and the Roscommon County Road Commission, referred to herein as "Road Commission", whereby it is agreed that:

WHEREAS the Township desires to accomplish road improvements on **E. Skyline Rd.**

IT IS NOW THEREFORE AGREED that the Road Commission will accomplish the following: **.53 miles of shoulder CI II and HMA13A**, and

WHEREAS IT IS AGREED that the Road Commission shall complete the improvements for an estimated cost of **\$61,396.** and

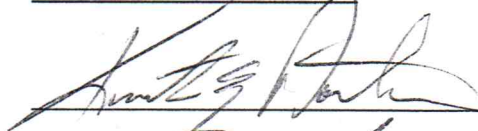
IT IS NOW THEREFORE FURTHER AGREED that the Road Commission will participate in these improvements in the amount **\$52,182 of Road Commission Allocation and \$7,223 of local road millage, with the townships share being \$1,991**, and

IT IS FURTHER AGREED, that as the project begins, Road Commission will bill the Township 25% of their share of estimated agreement amount. Thereafter, the Township will receive monthly progress billings until all work has been completed and the charges assessed. At the time the total project costs are in, the Township will be sent a final bill. In any case that total project costs exceed 120% of the amount originally agreed to, the Road Commission reserves the right to stop work and renegotiate with the Township.

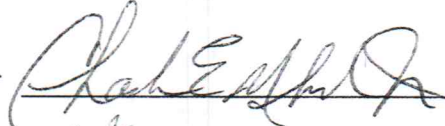
The undersigned officers hereby certify that at a meeting of the Ausable Township Board they were authorized to enter into this agreement with the Roscommon County Road Commission and that their share of the funds are available.

AUSABLE TOWNSHIP:

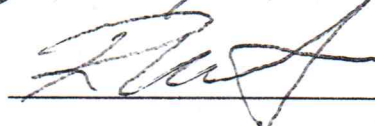
3-9-2024 Date



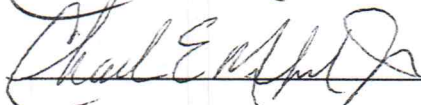
Supervisor



Witness



Clerk



Witness

ROSCOMMON COUNTY ROAD COMMISSION:

_____ Date

_____ Chair

_____ Witness

_____ Vice-Chair

_____ Witness



ROSCOMMON COUNTY
EQUALIZATION DEPARTMENT
COUNTY BUILDING
500 LAKE STREET
ROSCOMMON, MICHIGAN 48653-7690
TELEPHONE (989) 275-8121

Roscommon County Equalization Department Cost of Services Options – 2024-2025

In order to be fiscally responsible and plan for supplies to ensure the smooth operation of the Roscommon County Equalization Department we have established the following options for services:

Option A: Full Service - Assessment & Tax & Clerk, including but not limited to:

- L-4029 prepared for your review
- necessary updating of digital mapping data associated with parcel splits and combinations. Annually, electronic file updates will be distributed. Paper land value and ECF maps are included one-time annually, upon request.
- processing, copying, and electronic delivery of deeds
- export of county sales history file, as requested
- verification that the legal descriptions on deeds describe parcels as indicated on the assessment roll
- assistance as needed with parcel document research
- assistance as needed to assessors and treasurers with assessment and tax roll balancing
- assistance with the processing of splits and combinations
- providing information to real estate and appraisal companies, if requested
- printing of Assessment rolls, Special Assessment Rolls (3-hole punched), if requested
- first-class mailing of Assessment Change Notices and Personal Property Statements
- if requested: provide a public view terminal for the prior year assessment roll at the county building & as a PDF on the equalization website

Option B: Minimal Service – Assessment & Clerk & Tax

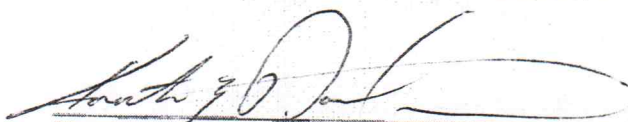
- assistance as needed to assessors and treasurers with assessment and tax roll questions.
- necessary updating of digital mapping data associated with parcel splits and combinations. Annually, electronic file updates will be distributed. Paper land value and ECF maps are available for an additional minimal fee.
- processing, copying, and electronic delivery of deeds
- verification that the legal descriptions on deeds describe parcels as indicated on the assessment roll
- assistance with the processing of splits and combinations
- review of L-4029 as needed

COST:

Option A.....	\$1.15/parcel + \$0.63/parcel postage per mailing
Option B.....	\$0.75/parcel
Option C...no services.....	\$0.00/parcel

The service cycle runs from April 1 through March 31. Billing of flat rate is done in arrears in April of 2024. Billing of postage is done at the time of each mailing.

Please check the level of service desired by AuSable Township for the coming year, sign and return to Roscommon County Equalization Department by March 29, 2023.


Kurtis Norton, AuSable Township Supervisor

3-9-2024
Date

Resolution # 24-1

Ausable Township, Roscommon County, Michigan

Resolution to Adopt Poverty Exemption Income Guidelines and Asset Test

WHEREAS, the homestead of persons who, in the judgment of the board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211 7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Ausable Township, Roscommon County, adopts the following guidelines for the board of review to implement

The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year.

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the board of review. Accompanied by federal and state income tax returns (if filed) for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget as adopted annually by the Board.
- 6) Meet additional eligibility requirements as determined by the township board.
- 7) Have assets not including the primary residence less than \$25,000.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Board Member Kurtis NORTON and supported by Board Member KATHLEEN WRAY

Upon roll call vote, he following voted "Aye: 5-0 AYE " "Nay:

The Supervisor declared the resolution adopted

I, Ron Watson, the duly elected and acting Clerk of Ausable Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on 3/9/24, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect



Ron Watson, Clerk