INLAND TOWNSHIP RESOLUTION ADOPTING POVERTY EXEMPTION POLICY AND GUIDELINES

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

WHEREAS, the homestead of persons who, in the judgment of the supervisor and 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 Public Act 390, 1994(MCL 211.7u); and further Amended by PA 620 of 2002.

WHEREAS, pursuant to PA 390,1994, PA 620, 2002, and PA 135 of 2012 Inland Township, Benzie County adopts the following guidelines for the Supervisor/Assessor and Board of Review to implement. The guidelines shall include by not be limited to the specific income and asset levels of the claimant and all persons residing in the household.

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 supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead.
- 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 standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review in March.
- 7) Any additional eligibility requirements as determined by the township board.

A. APPENDIX A: FEDERAL POVERTY LEVELS FOR 2024

The following are the Federal HHS poverty income standards for use in setting poverty exemption guidelines for 2024 assessments:

Size of Family Unit	Poverty Guidelines
1	\$14,580.00
2	\$19720.00
3	\$24,860.00
4	\$30,000.00
5	\$35,140.00
6	\$40,280.00
7	\$45,420.00
8	\$50,560.00
For each additional person	\$5,140.00

The following Rules shall apply in determining exemption qualifications:

- A. The burden of providing poverty rests with the applicant.
- B. The determination of qualification for a poverty exemption shall be based on:
 - 1) The adjusted income level of the household.

- 2) The size of the family unit.
- 3) The Assets and availability of income to the household.
- C. In determination of the granting of any poverty exemptions, all assets of the applicant (excluding the applicant's primary residence), as well as all available sources of income of funds, shall be considered. The maximum assets allowed for a poverty exemption shall be three (3) times the adjusted income level set up by the State of Michigan for poverty levels, for the size of the household involved (assets will include, but are not limited to, homes, or property other than your homestead property, automobiles, boats, trailers/RV's, any motorized equipment, stocks and bonds).
- D. The granting of a poverty exemption may be partial or total.
- E. Income shall be considered to include all of the following:
 - 1) Money wages and salaries before deductions.
 - 2) Net receipts from non-farm self-employment. These receipts from a person's own business, professional enterprise, or partnership, after deduction for business expenses.
 - 3) Net receipts from farm self-employment. These receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.
 - 4) Regular payments from Social Security, railroad retirement, unemployment compensation, strike benefits from union funds, workers compensation, veteran's payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income., Emergency Assistance money payments, and non-federally funded general relief money payments).
 - 5) Spousal support, child support and military family allowance or other support from an absent family member or someone not living in the household.
 - 6) Private pensions, government employee pensions (including military retirement pay) and regular insurance or annuity payments.
 - 7) College or University scholarships, grants, fellowships and assistantships.
 - 8) Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
 - 9) Money received from the sale of property such as stocks, bonds, or real estate.

NOW, THEREFORE, BE IT HERBY 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 Upon roll call vote, the following voted "Aye:" Upon roll call vote, the following voted "Nay:"

and supported by Board Member

Abstain: Absent/Excused:

The Supervisor declared the resolution adopted.

I, Rose A. Wirth, the duly elected and acting Clerk of Inland 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 February 13, 2023 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.

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Resolution to Establish the Salary of the Township Trustee

Resolution #2024-02

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 Trustee is warranted in consideration of the increase in the cost of living since Board Members' salaries were last adjusted, now

BE IT RESOLVED, that as of April 1, 2024, the salary of the office of Township Trustee shall be as follows:

	Trustee: \$	yearly salary	
This Resolution was offe	red by Board Member	, 2 nd by Board Member	
Upon vote, the following	g voted:		
Ayes:			
Nays:			
Excused:			
The Supervisor declared	this Resolution to be ad	opted.	
		Date: March 11, 2	024
Rose A. Wirth, Clerk			

Resolution to Establish the Salary of the Township Treasurer

Resolution #2024- 03

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 Treasurer is warranted in consideration of the increase in the cost of living since Board Members' salaries were last adjusted, now

BE IT RESOLVED, that as of April 1, 2024 the salary of the office of Township Treasurer shall be as follows:

yearly salary

This Resolution was offered by Board Member	, 2 nd by Board Member
Upon vote, the following voted:	
Ayes:	
Nays:	
Excused:	
The Supervisor declared this Resolution to be adopted.	
	Date: March 11, 2024
Rose A. Wirth, Clerk	

Treasurer \$

Resolution to Establish the Salary of the Township Clerk

Resolution #2024- 04

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 Clerk is warranted in consideration of the increase in the cost of living since Board Members' salaries were last adjusted, now

BE IT RESOLVED, that as of April 1, 2024, the salary of the office of Township Clerk shall be as follows:

vearly salary

This Resolution was offered by Board Member	, 2 nd by Board Member
Upon vote, the following voted:	
Ayes:	
Nays:	
Excused:	
The Supervisor declared this Resolution to be adopted.	
	Date: March 11, 2024
Rose A. Wirth, Clerk	

Clerk: \$

Resolution to Establish the Salary of the Township Supervisor

Resolution #2024- 05

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 Supervisor is warranted in consideration of the increase in the cost of living since Board Members' salaries were last adjusted, now

BE IT RESOLVED, that as of April 1, 2024, the salary of the office of Township Supervisor shall be as follows:

Supervisor: \$	yearly salary
This Resolution was offered by Board Mem	ber , 2 nd by Board Member
Upon vote, the following voted:	
Ayes:	
Nays:	
Excused:	
The Supervisor declared this Resolution to	be adopted.
	Date: March 11, 2024
Rose A. Wirth. Clerk	

INLAND TOWNSHIP 2024 – 2025 GENERAL APPROPRIATIONS ACT

A RESOLUTION TO ESTABLISH A GENERAL APPROPRIATIONS ACT FOR INLAND TOWNSHIP; TO DEFINE THE POWERS AND DUTIES OF THE INLAND TOWNSHIP OFFICERS IN RELATION TO THE ADMINISTATION OF THE BUDGET; AND TO PROVIDE REMEDIES FOR REFUSAL OF NEGLECT TO COMPLY WITH THE REQUIREMENTS OF THIS RESOLUTION.

The Board of Trustees of Inland Township resolves:

SECTION 1: TITLE

The resolution shall be known as the RESOLUTION # 2024-06 Inland Township General Appropriations Act.

SECTION 2: PUBLIC HEARINGS ON THE BUDGET

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in the Record Patriot March 6, 2024 and a public hearing on the proposed budget was held on March 11, 2024.

SECTION 3: CHIEF ADMINISTRATION OFFICER

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act (Section 10, 14), including annual preparation and presentation of the Inland Township Budget and periodically introducing budget adjustments and resolutions as deemed necessary.

SECTION 4: FISCAL OFFICER

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act (Sections 11, 12), including providing the Chief Administrative Officer with timely and accurate budget status reports no later than four (4) days prior to township meetings. The Fiscal Officer shall not expend any monies out of any cost center above cost center budgets.

SECTION 5: MILLAGE LEVY

The Inland Township Board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll an allocated millage of 0.7382 mills for Township operations; voter authorized millage of 2.0000 mills for Fire Department operations; voter authorized millage of 1.0000 mills for Fire Equipment; voter authorize millage of 0.9740 for local roads.

SECTION 6: ESTIMATED REVENUES AND EXPENDITURES

Estimated Township General Fund Revenues for fiscal year 2024-2025 are based on Inland Township's statutory 1 mill (subject to the Headlee Amendment), State Revenue Sharing and various miscellaneous revenues as listed in the proposed budget.

Estimated revenues and expenditures for fiscal year 2024-2025 are as follows:

Fund	Revenue	Expenditure
101 General	\$ 413,815.00	\$ 413,815.00
151 Perpetual Care	\$ 102.00	\$ 102.00
152 Brundage Cemetery	\$ 2,800.00	\$ 2,800.00
153 Countryside Cemetery	\$ 1,600.00	\$ 1,600.00
203 Local Roads Millage	\$ 103,397.00	\$ 103,397.00
206 Fire Operations	\$ 217,600.00	\$ 217,600.00
208 Parks & Recreation	\$ 15,100.00	\$ 15,100.00
211 Fire Association	\$ 4,250.00	\$ 4,250.00
213 Fire Equipment Millage	\$ 106,156.00	\$ 106,156.00
214 Planning/Zoning Commission	\$ 54,000.00	\$ 54,000.00
216 Special Events	\$ 6,000.00	\$ 6,000.00
252 Water Suppression	\$ 1,600.00	\$ 1,600.00
285 A.R.P.A.	\$ 201,802.00	\$ 201,802.00
402 Equipment Replacement	\$ 52,505.00	\$ 52,505.00

^{*}These funds recognize use of fund balance to balance revenues with expenditures.

SECTION 7: ADOPTION OF BUDGET BY COST CENTER

The Board of Trustees of Inland Township adopts the 2024-2025 fiscal year general fund and all other fund budgets by cost center. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center and may make transfers among various line items contained in the cost center appropriations. However, no transfers of appropriation for line items related to personnel may be made without prior Board approval by budget amendment.

SECTION 8: TRANSFER AUTHORITY

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior Board approval, if the amount to be transferred does not exceed 50% of the appropriated item from which the transfer is to be made. The Board shall be notified at its next meeting of any such transfers made and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total General Fund Budget be changed without prior Board approval.

SECTION 9: FISCAL REPORTS

The fiscal officer shall transmit to the board at the end of each month, a report of financial operations, including but not limited to:

- A. A Cash Balance report for all funds showing actual cash on hand at the end of the previous month.
- B. Other reports upon request.

SECTION 10: LIMIT ON OBLIGATIONS AND PAYMENTS

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

SECTION 11: PAYMENT OF BILLS

Pursuant to MCLA41.75, all claims (bills) against the Township shall be approved by the Inland Township Board prior to being paid. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, service charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted by the Township Board. The Township Board shall receive a list of claims (bills) paid prior to approval at the next Board meeting.

In emergencies, when necessary to protect the health, welfare, safety and well being of the community, the Supervisor may make or authorize expenditures up to \$1500.00 per incident. If the Supervisor is unavailable, the responsibility will become that of the Clerk. Invoices/receipt(s) from emergency purchases are to be presented to the Supervisor for signed approval. These signed invoices/receipt(s) will be submitted to the Clerk for immediate payment if necessary.

SECTION 12: BUDGET MONITORING

Whenever it appears to the Chief Administrative Officer of the Township Board that the actual and probable revenue in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that the expenditures shall exceed appropriations, the Chief Administrative Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenue or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

SECTION 13: BOARD ADOPTION

Moved by

, 2nd by

to adopt the 2024-2025 General Appropriations Act as presented.

Upon roll call vote the following voted Aye:

The following voted Nay:

The following were absent/Excused:

The supervisor declared the motion carried and the resolution duly adopted at the Board meeting on the 11th day of March 2024.

March 11, 2024

Rose A. Wirth, Inland Township Clerk

Date

Pages attached: Proposed Budgets for the General Fund and all other funds.

INLAND TOWNSHIP FISCAL YEAR 2024 - 2025 SALARY/WAGE SCHEDULE

	Position:	_Annual	Monthly/Hourly/per mtg.
elected	Supervisor		
elected	Clerk		
elected	Treasurer		
elected	Trustees		
	Assessor	\$6,000.00	\$500.00
part time	Zoning/Planning		\$750.00
part time	Janitor		250/Office 150/Bendon
part time	Administrative Assist		\$20 per hour
on-call	Fire Chief/MFR Chief		
on-call	Assistant Fire Chief		
on-call	Captain		
on-call	Lieutenants		
on-call	FF w/EMT/EMR		\$22/hour
on-call	FF or EMR/EMT		\$18/hour
on-call	Probationary		\$15/hour
on-call	In house		\$20/hour
as needed	Hourly Wage:		\$15/hour
as needed	Election Chairperson:	ĺ	\$18/hour
as needed	Election Inspectors:		\$15/hour
as needed	Mechanic		\$26/hour
	Pay for ZBA, IPC, BofR, Land Division		
	Recording Sec.		\$80 mtg
	Chairs		\$80 mtg
	Other members		\$60 mtg
	Mileage:		.67/mle
	Per Diem:	\$60 per half day	\$120.00 per full day