

TOWNSHIP HOURS Monday—Thursday 7:30 a.m. to 6:00 p.m. CLOSED FRIDAYS

HOLIDAY HOURS Township offices will be closed for the observance of the following holidays: Presidents' Day— February 19 (open only for early voting on Feb .19) Memorial Day — May 27



ELECTED OFFICIALS

CHUCK KORN SUPERVISOR
CHLOE MACOMBER TREASURER
LANIE MCMANUS CLERK
MOLLY AGOSTINELLITRUSTEE
CHRIS BARSHEFFTRUSTEE
STEVE DUELLTRUSTEE
DENISE SCHMUCKALTRUSTEE
STAFF
JUSTIN BIGBEE APPRAISER
AMY DEHAAN ASSESSOR
RICH DERKS BUILDING INSPECTOR
JAMIE DOUGLASS . BUILDING & LAND USE ASST.
MICHAEL GREEN ZONING ADMINISTRATOR
STEVE HANNON . DEPUTY PLANNING DIRECTOR
SEAN KEHOE PARK STEWARD AND
CODE ENFORCEMENT OFFICER
KAREN LEAVERADMIN ASSISTANT
DEREK MORTON PARK STEWARD AND
CODE ENFORCEMENT OFFICER
KATHLEEN ROON OFFICE COORDINATOR
ABBY SIMON APPRAISER
AMY SIMONDEPUTY TREASURER
MIKE STEFFESGIS
CARL STUDZINSKI BUILDING OFFICIAL
JOHN SYCH PLANNING DIRECTOR
BETTY TEZAK DEPUTY CLERK



SERVING THE CITIZENS OF NORTHERN MICHIGAN 🚄

OUR MISSION

As neighbors, we work together to create a community where our residents and businesses thrive, our natural resources are protected and enjoyed, our visitors are welcomed and appreciated, and our high quality of life is promoted.

FROM THE CLERK'S OFFICE

The 2024 Election Year will be exciting due to all the changes in election law. The opportunities to vote have expanded with early voting. All voters will have the opportunity to vote at Garfield Township Hall for nine days prior to Election Day, beginning with the second Saturday before each election.



The Presidential Primary will begin Early Voting, Saturday February 17 through Sunday February 25 from 8-4 daily. For those who have returned their absentee ballot, the opportunity to spoil your ballot ends at 4:00pm the Friday before early voting starts, which is 4:00pm Friday February 16 for the Presidential Primary.

Our office will no longer be automatically sending applications after this year. If you have not signed up for a permanent ballot, you must request an application for a ballot to be sent to you per the Secretary of State. Those who checked the permanent ballot choice on the last application that was sent will automatically be sent a ballot for all future elections. If you will be away for any election, it is the voter's responsibility to notify our office of an alternate address to mail your ballot to. As always, we are happy to answer any questions about voting that you may have.



FROM THE TREASURER'S OFFICE

It is the time of year to file income tax returns. Are you missing your property tax information? Look up your info on our website: <u>www.garfield-twp.com</u>. Click on the green box that says "Click Here for Property Info".

If you still need to pay your 2023 property taxes, you can do that on the website too. Tax payments will be accepted at the Township until Thursday, February 29, 2024. Post-marks are not accepted for this deadline. After this date, all real property taxes still owed will be sent to the Grand Traverse County Treasurer and will need to be paid at their office on Boardman Ave.

Our website is available to provide you with tax info 24 hours a day, conveniently from the comfort of your home. Your first time accessing your information, you will need to create a username and password. Please let us know if we can assist you in any way.

FROM THE ASSESSOR'S OFFICE

IS YOUR SMALL BUSINESS TAX EXEMPT? CHANGES FOR 2024

As a small business owner, did you know that you can <u>legally</u> **pay NO Personal Property taxes**? And, avoid the hassle of completing annual Personal Property statements!

Business Owners with <u>less than \$80,000 of Personal Property</u> are no longer required to file Form 5076 every year in order to claim the exemption.

If a taxpayer did not file for the exemption in 2023, it can be claimed for 2024 by filing Form 5076 by February 20, 2024. Once granted, the exemption will continue until the taxpayer no longer qualifies. At that point, the taxpayer is required to file Rescission Form 5618 and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file a Rescission Form will result in <u>significant penalty and interest</u> as prescribed by PA 132 of 2018.

To be eligible, a taxpayer must meet ALL of the following:

- 1. The exemption must be properly claimed (this is done by filing the affidavit by February 20, 2024); and
- 2. The personal property must be classified as industrial personal property or commercial personal property as defined in MCL 211.34c or would be classified as industrial personal property or commercial personal property if not exempt; and
- 3. The *combined true cash value* of all industrial personal property and commercial personal property *owned by, leased by or in the possession of the owner or a related entity* claiming this exemption *is <u>less than \$80,000</u>* in the local tax collecting unit; **and**
- 4. The property is not leased to or used by a person that previously owned the property or a person that, directly or indirectly controls, is controlled by, or under common control with the person that previously owned the property.

NOTE: Analysis is necessary beyond just doubling last year's assessment.

If you feel you qualify for this exemption, you must complete the "Small Business Property Tax Exemption Claim Under MCL 211.90," Michigan Dept of Treasury Form 5076, in its entirety, and return to the Assessor by **February 20, 2024**.

Are you a Small Business Owner with \$80,000 - \$180,000 of personal property?

You can also become exempt, though the qualifications and requirements are a bit different. To be eligible, a taxpayer must meet ALL of the above requirements EXCEPT #3, which is replaced by the following:

If you feel you qualify for this exemption, you must complete the "Small Business Property Tax Exemption Claim Under MCL 211.9o," Michigan Dept of Treasury Form 5076 <u>AND</u> Form 632 "Personal Property Statement" <u>each year</u> entirely, and return both to the Assessor by February 20 (as long as it is not a Saturday or Sunday).

To claim either of these exemptions, the completed form(s) must be *postmarked* no later than February 20, 2024. Your exemption may: 1) be denied by the local assessor if it is determined you do not qualify for this exemption; or 2) not be accepted by the local assessor if the Affidavit is not completely filled out or is received with a postmark after February 20, 2024.



Late forms MUST be filed with a completed petition (form L -4035, www.michigan.gov/taxes/property/forms/instructions/ board-of-review) directly with the 2024 March Board of Review prior to the closure of the March Board.

If the business makes purchases of equipment that puts them over the \$80,000 threshold (or the \$80,000 - \$180,000 threshold), taxpayers are required to file Rescission Form 5618 indicating they no longer qualify for the exemption AND a personal property statement (form L-4175) no later than February 20 of the year the property is no longer eligible. Failure to file Form 5618 will result in significant penalty and interest.

Taxpayers are reminded that they must be able to provide evidence to support their exemption at the request of the Assessor. Assessors may audit the personal property records of businesses within their jurisdiction. It is important (and required by MCL 211.22) that taxpayers keep accurate personal property records.

Personal property forms are mailed to all businesses in Garfield Township that are not already exempt at the end of December each year, and are available in the Assessor's Office or online at:

www.garfield-twp.com/personalproperty.asp OR www.michigan.gov/taxes/0,4676,7-238-43535_72736---,00.html

Anyone with questions about this or any other personal property reporting requirements is encouraged to call the Assessors Office (231-941-1620)

^{3.} The *combined true cash value* of all industrial personal property and commercial personal property *owned by, leased by or in the possession of the owner or a related entity* claiming this exemption *is greater than or equal to \$80,000 but less* <u>*than \$180,000*</u> in the local tax collecting unit; **and** (continue with #4 above)

FROM THE PLANNING DEPARTMENT Housing construction underway and anticipated in 2024

The Planning Department and Planning Commission have reviewed several housing projects over the past few years. Many of these were under construction in 2023 or are anticipated to start construction in 2024, including the following:

• Ridge 45 continues to build their apartment complex at the corner of LaFranier Road and Hammond Road. Other multi-family projects recently approved and anticipated to begin construction shortly include Flats at Carriage Commons (also at LaFranier and Hammond Roads), Marengo 31 (behind Baymont Inn on US 31), and the Village at Garfield (at Hammond and Garfield Roads).



Sample rendering: Flats at Carriage Commons

- Several senior housing projects are in development. The Village at LaFranier Woods completed the first phase of their project on LaFranier Road. French Manor, also on LaFranier Road, is in the process of expanding their building with a second phase. Meadow Valley, on N Long Lake Road, has been under construction throughout 2023.
- The southeast portion of the Township has seen the most single-family home construction in 2023. New homes continue to be built in Traditions, off Rusch Road near Garfield Road, as that project moves toward completion. Nearby, Birmley Hills and Birmley Meadows, both on the south side of Birmley Road, were recently approved and are anticipated to begin construction soon.

FROM THE ASSESSOR'S OFFICE (CONTINUED)

Are you a Garfield Township property owner? If so, we want you to stop in and review your property records. Being an informed property owner may help reduce your need to appeal your property's value to the Township Board of Review! Assessing staff will help explain the record and ensure that the information is accurate. If something is not right, corrections can be made to reflect what is actually on the property! We value nearly 9,000 properties every year - it is impossible to visit them all and be 100% accurate, so it is important that property owners help.

Michigan's property tax system was instituted early in our history and provides funding for education and local government as well as police and fire protection. The system relies on the determination of Fair Market Value. In order to maintain the system's integrity, routine property visits are necessary and are made by the three agencies charged with maintaining the property tax system.

The local Assessor determines the value of each parcel annually. To accomplish this, a mass appraisal system (based on a construction cost manual, modified by similar, sold properties) is used. The costs used to value buildings require exterior measurements of the buildings, and relies on property visits to accurately catalog the property's land and building attributes (record card review). The County Equalization Department (CED) determines proper overall assessment levels for each unit in each property class within the county. Equalization studies are used to make these determinations, and also require property visits of sold properties and/or appraisals on random samples selected each year. Value conclusions are made using the same cost manual and procedures that Assessors are required to use.

The State Tax Commission (STC) through the Property Services Division (PSD) monitors both the Assessor and CED throughout the annual assessment cycle. PSD staff may make random property visits in the monitoring process, which leads to the STC determination of State Equalized Value (SEV). Value conclusions are made using the same cost manual & procedures used by Assessors & CED.

These routine property visits depend on property owner participation. The property tax system relies on a three-tiered check-andbalance process that requires these visits to maintain its integrity. As a property owner, you may choose whether to participate. Simply call, write or email us stating your request. We hope you will participate because accurately cataloging a property's land and building attributes for the record is beneficial to the property owner and essential to the property tax system.

Grand Traverse Metro Fire has so much more to offer than Emergency Response

When people are asked what word they think of when they hear "fire department," the words below are among the common re-



sponses. Thank goodness you can count on your department for the mentioned things, such as: medical emergencies, fires, falls, car crashes and more.

However, Grand Traverse Metro Fire Department has so much more to offer! Did you know that you can call us for any of the following: Family & Friends CPR/AED Classes Car Seat Safety Fittings Fire Extinguisher Trainings for Businesses Fire/Fall Prevention Presentations & Classes for Seniors School Programs — Smoke Alarm Checks in your Home Alarms for the Hearing & Visually Impaired Community Events — Seasonal Educational Programs Fire Evacuation Planning & Drills Youth Fire Intervention & Education Burn Permits — Site Plan Reviews — Fire Inspections For Info — call GT Metro Fire at (231) 947-3000

FROM THE PARKS DEPARTMENT

Township recommended to receive \$300,000 grant for Commons Natural Area



In 2023, the Township applied for a grant from the Michigan Natural Resources Trust Fund (MNRTF) as part of a project to construct an accessible trail loop at the Commons Natural Area. The trail is intended to make the Commons Natural Area more accessible for people of all abilities. This project will also provide a defined primary trail and discourage social trails which can contribute to erosion and other issues. Since 2002, the Township has received 6 other MNRTF grants which have helped fund the following:

- Acquisition of park property for Boardman Valley Nature Preserve & River East Recreation Area
- A bike path, interpretive center, and picnic grove at Historic Barns Park
- Phase 2 of the Buffalo Ridge Trail connecting TC West Middle School and the YMCA
- An ADA kayak launch, pickleball courts, & other amenities at Boardman Valley Nature Preserve

A formal grant offer is anticipated sometime later in 2024 after the grant funds are appropriated by the State Legislature. We look forward to moving forward with this trail project to enhance the accessibility of the Commons Natural Area!

Park design taking shape at River East Recreation Area

2024 will be a big year for River East Recreation Area. The new dog park, for which the construction was completed in 2023, is anticipated to officially open in the spring with the turf being established. Bathroom facilities are also anticipated to be installed in the spring.

The Township has been evaluating possible projects for this park for future years including a playground, paved loop, nature trails, or a footbridge to Boardman



Valley Nature Preserve. Be sure to stop by and check out what Garfield Township's newest park has to offer! The park entrance is on Keystone Road, north of the intersection with Hammond Road.

Answers to December 2023 issue - Tricky

Back rub	Tennis shoes	Long time, no see	Adding insult to injury
Tuna fish	Ice cube	You're full of baloney	Red in the face
Neon lights	Three blind mice	Two degrees below zero	Be inspired
West Indies	EXTRA HARD ONES:		
I before e except after c	Green with envy	Safety in numbers	Go up in smoke



ANNOUNCEMENTS

Welcome to Garfield Township Oliver Macomber!

Congratulations to Chloe Macomber, Township Treasurer, and husband Brady Macomber on the birth of their third child, Oliver James. Oliver was born on December 16 and weighed 8 lbs., 12 oz. Big sister Ellorie and big brother Alden were very excited to meet their new baby brother.

SPRING BRUSH DROP OFF PASSES

Will be available at the front desk by April.

Scan the QR Code below for days, times, location, etc.

You can also find recycling and hazardous waste

information at: <u>www.recyclesmart.info/1162/</u> Household-Hazardous-Waste



RECYCLE SMART HHW Event Dates for 2024

April 11 — 1pm-6pm May 16 — 1pm-6pm June 20 — 12pm-6pm August 8 — 12pm-6pm September 14 — 9am-2pm Sign-up will be available online approximately ONE month before each event. Appointments are required.

The Township Board meets the 2nd and 4th Tuesday of each month at 6:00 pm.

The Planning Commission meets on the 2nd and 4th Wednesday of each month at 7:00 pm.

The Zoning Board of Appeals meets on an as needed basis on the 3rd Thursday of each month at 6:00 pm.

The Parks and Recreation Commission meets the 1st Monday of every other month at 6:00 pm.

All meetings take place at the Garfield Township Hall unless stated otherwise on the agenda.