

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

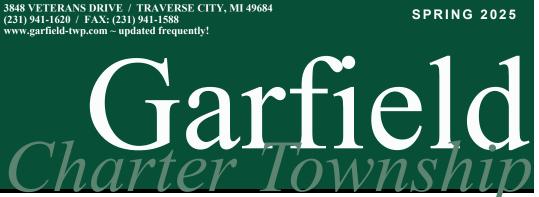
HOLIDAY HOURS

Township offices will be closed for the observance of the following holidays: Presidents' Day — February 17 Memorial Day — May 26



ELECTED OFFICIALS

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JOE MCMANUSSUPERVISOR
CHLOE MACOMBER TREASURER
LANIE MCMANUS CLERK
MOLLY AGOSTINELLITRUSTEE
CHUCK KORNTRUSTEE
LAURIE LAPPTRUSTEE
DENISE SCHMUCKALTRUSTEE
STAFF
ABBY ABBOTT APPRAISER
CHRIS BARSHEFF TOWNSHIP MANAGER
JUSTIN BIGBEE APPRAISER
AMY DEHAAN ASSESSOR
JAMIE DOUGLASS. BUILDING & LAND USE ASST.
MICHAEL GREEN ZONING ADMINISTRATOR
BRYAN GUTIERREZ BUILDING INSPECTOR
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
AMY SIMONDEPUTY TREASURER
MIKE STEFFESGIS
CARL STUDZINSKI BUILDING OFFICIAL
JOHN SYCH PLANNING DIRECTOR
BETTY TEZAK DEPUTY CLERK



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.

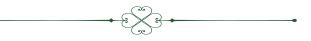
SERVING THE CITIZENS OF NORTHERN MICHIGAN

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" on the left side of the home page.

If you still need to pay your 2024 property taxes, you can do that on the website too. Tax payments will be accepted at the Township until Monday, March 3, 2025. 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 information 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.



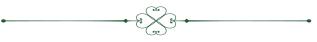
NEW STAFF - BUILDING DEPARTMENT

Greetings, my name is Bryan Gutierrez and I have been fortunate to start with the Charter Township of Garfield in November 2024. Prior to that, I became a registered and licensed Code Official and Inspector through the Michigan Department of Regulatory Affairs in the specific categories of Building Inspector and Building Plan Reviewer.



I hail from the state of Indiana and left a recent Building Inspector and Code Enforcement Officer position with a suburban city of Indianapolis. I am looking forward to a successful future here in

this beautiful part of the country and am excited to complete my relocation from Indiana as soon as the weather permits. I have many varied interests, and will happily speak with anyone who may enlighten me regarding local activities or traditions.



FROM THE CLERK'S OFFICE

Garfield Township had a great election season. We thank our Election inspectors for our success. Approximately 70% of registered voters in Garfield Township voted in the Presidential Election. Not surprisingly, 49% of those who voted took advantage of the permanent ballot option and voted from home. Early voting brought in 26% of the votes and election day in person voting was 25%.

Hopefully all registered voters will take the opportunity to vote, with whichever option fits their schedule best in the future.

FROM THE ASSESSOR'S OFFICE

Small business owners can legally pay NO Personal Property taxes!! AND avoid the hassle of completing annual Personal Property statements!

Business Owners with less than \$80,000 of Personal Property 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 2024, it can be claimed for 2025 by filing Form 5076 by February 20th, 2025. 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 20th of the year the property is no longer eligible. Failure to file a Rescission Form will result in significant penalty and interest 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 (Form 5076) by February 20th, 2025); 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 less than \$80,000 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 20th, 2025. Incomplete forms may not be accepted so be sure to complete the entire form.

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:

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 than \$180,000 in the local tax collecting unit; AND (continue with #4 above)

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 AND Form 632 "Personal Property Statement" <u>each year</u> entirely, and return both year, and to the Assessor by February 20th (as long as it is not a Saturday or on-line at: Sunday).

To claim either of these exemptions, the completed form(s) scan the QR Code at right for the Michigan.gov site. must be *postmarked* no later than February 20th, 2025. 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 personal property reporting requirements is accepted by the local assessor if the Affidavit is not completely filled out or is received with a postmark after February 20th, 2025.

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 2025 March

Board of Review prior to the closure of the March Board.

If a 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 20th of the year the property is no longer eligible. Failure to file Form 5618 will result in significant penalty and interest.

IS YOUR SMALL BUSINESS TAX EXEMPT?

RULES FOR 2025

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

www.garfield-twp.com/personalproperty.asp or



Anyone with questions about this or any other

encouraged to call the Assessor's Office at (231)-941-1620.



Answers to whiter 2024 issue - Drain reasers.				
It's All Backwards	Scrambled Eggs	Down Right Stupid	Robin Hood	
Up To A Point	Caught In The Act	Reduction	Excellency	
Mixed Metaphor	Ready For Anything	Forty-Two Years	Good Afternoon	
Blanket	EXTRA HARD ONES:			
All In A Days Work	Who's In Charge	An Outside Chance	High Jacking	

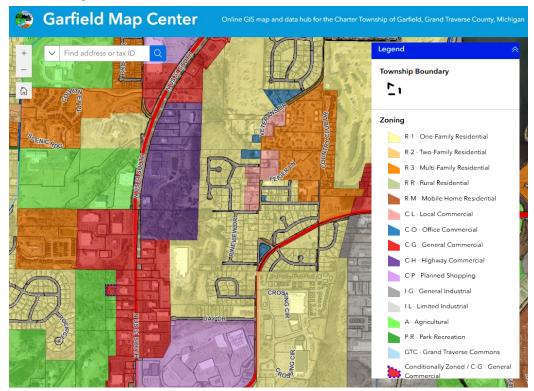
Answers to Winter 2024 issue - Brain Teasers:

FROM THE PLANNING DEPARTMENT

Interactive online map provides data for residents

The Planning Department helps manage the Township's geographic information system (GIS) mapping data, including the Zoning Map and maps for the Master Plan. Recently, much of this GIS data has been compiled into an interactive online map, the *Garfield Map Center*, to make the data more accessible. Think of it like Google Maps but customized for Garfield Township! The Garfield Map Center can be accessed directly from the home page of the Township website (<u>https://www.garfield-twp.com/default.asp</u>); look for an icon like the one on the right to click on.

Click Here For Interactive Online Maps



Data currently included in the interactive map includes zoning, future land use, aerial photography, planned development approvals, parks, and more. The map also incorporates data maintained by Grand Traverse County such as parcels, addresses, and roads. When browsing the interactive map, users can pull up the legend for an explanation of each layer of data, turn on or off different layers, and use a measuring tool.

Stop by the Planning Department during our regular office hours or contact us if you have questions about the interactive online map or if there is any data you would like to see as part of the map.

Example image from the Garfield Map Center showing zoning districts for this portion of the Township

FROM THE ASSESSOR'S OFFICE (CONT.)

ATTENTION: Garfield Township property owners!!

YOU ARE INVITED to stop at the Assessing Office and review your property record. 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 and you understand how your values were calculated. 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 annually or be 100% accurate, so it is important that you, our 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 governmental unit in each property class within the county. Equalization studies are used to make these determinations. These studies also require visits to recently sold properties and/or appraisals on random samples selected each year. Value conclusions are made using the same sales, cost manuals 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 sales, cost manuals and procedures used by Assessors and CEDs.

These routine property visits depend on property owner participation. The property tax system relies on a three-tiered check-and-balance 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, building and other attributes for the record is beneficial to the property owner and essential to the property tax system.

If you have questions about your property record, valuation or anything else assessing related, please do not hesitate to stop in, call 231-941-1620 or email me at: <u>adehaan@garfieldmi.gov</u>.

FROM THE PARKS DEPARTMENT

River East Recreation Area has been seeing increased use due to the new dog parks. We are anticipating 2025 to even be a better year for this new park. Bathrooms should be installed and operational by late spring, improved parking should be completed as well as a paved walking trail around the upper portion of the park. We are also looking forward to a brand-new playground structure being installed by early to mid-summer.



Garfield Township is also excited about partnering with the Invasive Species Network (ISN) who plans on working to control invasive species like Purple Loosestrife in the Boardman Valley Nature Preserve, The Commons Recreation Area, Kids Creek Park and along the Buffalo Ridge Trail. In addition to the ISN, Garfield Township has also contracted with a local landscaping crew (Land Green) to start thinning out another invasive species, the Autumn Olive, along the Buffalo Ridge Trail.

As always, don't hesitate to contact one of the park stewards if you see a trail or park issue that needs attention. Or if you or your group are looking to volunteer in the Garfield Township Parks, please don't hesitate to call! We can be reached Monday-Thursdays from 7:30am to 6:00pm at (231) 941-1620. Thanks again to all our patrons who help keep our parks looking clean!







SPRING BRUSH DROP OFF PASSES

Will be available at the front desk by April.

Scan the QR Code below for days, times, location and sign-up information for the recycling and hazardous waste at:

www.recyclesmart.info/1162 Household-Hazardous-Waste



RECYCLE SMART HHW Event Dates for 2025

April 10 - 1pm-6pm May 15 - 1pm-6pm June 26 - 12pm-6pm August 14 - 12pm-6pm September 13 - 9am-2pm Sign-up will be available online approximately ONE month before each event.

<u>Appointments are</u> <u>required.</u>

Township Board Time: 6: 00 P.M. Date: 2nd and 4th Tuesday

Planning Commission Time: 7: 00 P.M. Date: 2nd and 4th Wednesday

Zoning Board of Appeals

Time: 6: 00 P.M. Date: 3rd Thursday

Parks and Recreation Commission

Time: 6: 00 P.M. Date: 1st Monday

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