

**BRIDGEWATER TOWNSHIP BOARD OF TRUSTEES MEETING  
THURSDAY, SEPTEMBER 2, 2021, 7:00 P.M.  
BRIDGEWATER TOWNSHIP HALL  
10990 CLINTON RD, MANCHESTER, MI 48158**

**AGENDA**

- I. CALL TO ORDER / ESTABLISH QUORUM / PLEDGE ALLEGIANCE
- II. CITIZEN PARTICIPATION
- III. APPROVAL OF BOARD MEETING MINUTES – AUGUST 5, 2021
- IV. REVIEW AND APPROVE AGENDA
- V. NEW BUSINESS
  - A. Approval of Claims Listing for August 1, 2021 through August 31, 2021
  - B. Establish Compensation Committee
  - C. American Rescue Plan Act Funds Discussion
  - D. Township Newsletter
- VI. REPORTS & CORRESPONDANCE
  - A. Public Safety Report – Written report from Sheriff’s Department
  - B. Supervisor’s Report
  - C. Assessor’s Report
  - D. Clerk’s Report
  - E. Treasurer’s Report
  - F. Trustees’ Report
  - G. Zoning Administrator’s Report – Written report from Rodney Nanney
  - H. Planning Commission Report – Minutes included in Board packet
  - I. Broadband Task Force Report – Minutes included in Board packet
  - J. Farmland Preservation Board Report – No meeting in August.
- VII. CITIZEN PARTICIPATION
- VIII. ADJOURNMENT

**Bridgewater Township General Fund**  
**Monthly Expenses**  
 August 2021

Type	Date	Num	Split	Amount
<b>Aug 21</b>				
Bill	08/31/2021	9941	Beckett & Raeder	5440846 · Road Improvements 290.00
Bill	08/31/2021	EFT	Cardmember Service	-SPLIT- 582.15
Bill	08/31/2021	9942	Clayton and Mary Rider Assessing Service	-SPLIT- 2,116.67
Bill	08/31/2021	EFT	Consumers Energy	5265728 · Maintenance & Utilities 15.00
Bill	08/31/2021	EFT	Detroit Edison Company - Hall	5265728 · Maintenance & Utilities 87.05
Bill	08/31/2021	EFT	Detroit Edison Company - Street Lights	5440852 · Street lighting 343.02
Bill	08/31/2021	9943	Donald N. Pennington	-SPLIT- 1,066.25
Bill	08/31/2021	EFT	Frontier	5265728 · Maintenance & Utilities 108.18
Bill	08/28/2021	9944	Iron Free & SoftWater Systems	5265728 · Maintenance & Utilities 27.00
Bill	08/31/2021	9945	Jon Way	-SPLIT- 530.00
Bill	08/31/2021	9946	Konica Minolta	5265980 · Building improvement & equipmen 13.09
Bill	08/28/2021	9947	Lucas Law, PC	5173801 · Attorney & Consulting Expenses 225.00
Bill	08/31/2021	9948	Michigan Municipal League	5173912 · Insurance & Bonds 138.00
Bill	08/31/2021	EFT	Paychex - fees	5215727 · Clerk supplies & expense 183.19
Bill	08/31/2021	EFT	Paychex - payroll	-SPLIT- 5,151.24
<b>Aug 21</b>				<b><u>10,875.84</u></b>

Aug 28, 2021  
 Accrual Basis

## Bridgewater Township Profit & Loss Budget vs. Actual April 2021 through March 2022

	Apr '21 - Mar 22	Budget	\$ Over Budget
<b>Income</b>			
Clean-up Day Grant	0	2,500	-2,500
Clean Up Donation	0	100	-100
4402 · Property tax - operation	5,541	82,000	-76,459
4405 · Property tax - fire millage	0	50,763	-50,763
4447 · Tax administration fee	3,080	33,500	-30,420
4448 · Tax collection fees	100	3,500	-3,400
4460 · Township permits	0	500	-500
4465 · Land division fees	175	600	-425
4574 · Revenue sharing	51,363	151,577	-100,214
4600 · Collection Fee-Sewer Fund	0	1,000	-1,000
4601 · Fire charge collection	94	0	94
4665 · Interest Income	16	300	-284
4672 · Other Income	0	200	-200
4675 · Metro Auth.-restricted to roads	3,636	3,800	-164
<b>Total Income</b>	<b>64,005</b>	<b>330,340</b>	<b>-266,335</b>
<b>Gross Profit</b>	<b>64,005</b>	<b>330,340</b>	<b>-266,335</b>
<b>Expense</b>			
<b>5101000 · Township Board</b>			
5101703 · Trustee salary	1,632	4,896	-3,264
5101727 · Township supplies & expenses	0	684	-684
5101770 · Conferences & Training	0	500	-500
5101000 · Township Board - Other	408	0	408
<b>Total 5101000 · Township Board</b>	<b>2,040</b>	<b>6,080</b>	<b>-4,040</b>
<b>5171000 · Supervisor</b>			
5171703 · Supervisor Salary	6,633	15,920	-9,287
5171727 · Supervisor Expense	342	1,000	-658
<b>5209000 · Assessor</b>			
5209705 · Board of Review expenses	0	1,700	-1,700
5209805 · Assessor Wages	9,225	22,800	-13,575
5209810 · Assessor Expense	740	2,800	-2,060
5209000 · Assessor - Other	500		
<b>Total 5209000 · Assessor</b>	<b>10,465</b>	<b>27,300</b>	<b>-16,835</b>
<b>Total 5171000 · Supervisor</b>	<b>17,441</b>	<b>44,220</b>	<b>-26,779</b>
<b>5173000 · Other General Government</b>			
5173715 · Social Security	1,945	5,000	-3,055
5173801 · Attorney & Consulting Expenses	683	2,000	-1,318
5173802 · Audit fees	0	5,000	-5,000
5173811 · Membership fees & dues	1,853	2,100	-247
5173895 · Website Administrator	500	500	0
5173912 · Insurance & Bonds	-480	6,500	-6,980
<b>Total 5173000 · Other General Government</b>	<b>4,500</b>	<b>21,100</b>	<b>-16,600</b>
<b>5215700 · Clerk</b>			
5173900 · Printing & publishing	278	400	-123
5174810 · Deputy Clerk	630	1,600	-970
5191727 · Election expense	-598	2,000	-2,598
5215703 · Clerk salary	6,891	16,539	-9,648
5215727 · Clerk supplies & expense	1,104	3,200	-2,096
<b>Total 5215700 · Clerk</b>	<b>8,305</b>	<b>23,739</b>	<b>-15,434</b>
<b>5253700 · Treasurer</b>			
5253701 · Tax Collection Expense	2,055	2,500	-445
5253703 · Treasurer salary	7,486	17,967	-10,481
5253704 · Deputy Treasurer Wages	96	1,600	-1,504
5253727 · Treasurer supplies & expenses	78	2,000	-1,922
<b>Total 5253700 · Treasurer</b>	<b>9,714</b>	<b>24,067</b>	<b>-14,353</b>

Aug 28, 2021  
 Accrual Basis

## Bridgewater Township Profit & Loss Budget vs. Actual April 2021 through March 2022

	Apr '21 - Mar 22	Budget	\$ Over Budget
<b>5265000 · Building &amp; Grounds</b>			
5265728 · Maintenance & Utilities	2,155	7,000	-4,845
5265925 · Cemetery care	1,735	2,500	-765
5265980 · Building improvement & equipmen	55	1,000	-945
<b>Total 5265000 · Building &amp; Grounds</b>	<b>3,945</b>	<b>10,500</b>	<b>-6,555</b>
<b>5301800 · Public Safety</b>			
5339727 · Fire protection billing expense	60,971	75,000	-14,029
<b>Total 5301800 · Public Safety</b>	<b>60,971</b>	<b>75,000</b>	<b>-14,029</b>
<b>5400700 · Planning &amp; zoning</b>			
<b>5400701 · Planning</b>			
5400727 · Planning comm. wage & expense	1,248	5,700	-4,452
5400801 · PC Attorney Fees	75	0	75
5400803 · Planning consultant - on-going	2,784	7,000	-4,216
5411810 · Conferences & Training	0	1,000	-1,000
<b>Total 5400701 · Planning</b>	<b>4,107</b>	<b>13,700</b>	<b>-9,593</b>
<b>5410726 · Zoning</b>			
5410704 · Land Division Processing Fees	750	1,700	-950
5410727 · Zoning ad.wage & expense	3,164	7,500	-4,336
5411727 · Zon Bd of Appeals Expense	0	400	-400
<b>Total 5410726 · Zoning</b>	<b>3,914</b>	<b>9,600</b>	<b>-5,686</b>
<b>Total 5400700 · Planning &amp; zoning</b>	<b>8,021</b>	<b>23,300</b>	<b>-15,279</b>
<b>5440000 · Public works</b>			
5440846 · Road Improvements	290	40,000	-39,710
5440847 · Drains at large	54,834	54,834	-0
5440849 · Clean-up Day	0	2,500	-2,500
5440852 · Street lighting	1,759	4,500	-2,741
<b>Total 5440000 · Public works</b>	<b>56,883</b>	<b>101,834</b>	<b>-44,951</b>
<b>5500000 · Contingencies</b>	<b>0</b>	<b>500</b>	<b>-500</b>
<b>Total Expense</b>	<b>171,820</b>	<b>330,340</b>	<b>-158,520</b>
<b>Net Income</b>	<b>-107,815</b>	<b>0</b>	<b>-107,815</b>



# Bridgewater Township General Fund

## Balance Sheet

As of August 31, 2021

Aug 28, 2021  
Accrual Basis

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · General Checking-Key Bank	72,506.07
1010 · General Savings-Key Bank	94,352.61
1016 · Bank of Ann Arbor 5yr	103,665.96
1017 · Old National 5 yr	113,811.78
<b>Total Checking/Savings</b>	384,336.42
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	762.00
<b>Total Accounts Receivable</b>	762.00
<b>Other Current Assets</b>	
Prepaid Insurance	6,912.00
1034 · Tax Receivable-PPT	-32.61
1050 · Current Year Tx Roll Receivable	
1090 · Due from County - Settlement	-2,971.78
1050 · Current Year Tx Roll Receivable - Other	-1,162.15
<b>Total 1050 · Current Year Tx Roll Receivable</b>	-4,133.93
1081 · Due from Sewer Operations	-1,416.47
1085 · Due From Tax Fund	-2,210.00
1087 · Due from Dr. Samuels	-100.67
1201 · Accounts Receivable 2	1,590.00
<b>Total Other Current Assets</b>	608.32
<b>Total Current Assets</b>	385,706.74
<b>Fixed Assets</b>	
1600 · Buildings	98,329.35
1610 · Equipment	28,244.21
1620 · Land	70,863.09
1630 · Siding & Windows	17,049.00
1640 · Township Hall Improvements	54,079.30
1650 · Accumulated Depreciation	-95,648.85
<b>Total Fixed Assets</b>	172,916.10
<b>TOTAL ASSETS</b>	<b>558,622.84</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	-793.96
<b>Total Accounts Payable</b>	-793.96
<b>Credit Cards</b>	
2050 · Comerica - Clerk/Treasurer	-1,312.20
<b>Total Credit Cards</b>	-1,312.20
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	-377.79

**Bridgewater Township General Fund**

**Balance Sheet**

As of August 31, 2021

Aug 28, 2021  
Accrual Basis

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	<u>Aug 31, 21</u>
2217 · Escrow Deposits Payable	
2220 · Due to SMR-Elliott parcel	2,500.00
2233 · Due to SMR-Crego/Peltcs	1,001.25
2252 · Due Metro General Contractors	1,000.00
2253-01 · Due to Bridgewater Commons	485.00
2253-02 · Bridgewater Commons - Landscapi	2,000.00
2255 · Barbu Escrow	-688.52
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<b>Total 2217 · Escrow Deposits Payable</b>	<b>6,297.73</b>
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<b>Total Other Current Liabilities</b>	<b>5,919.94</b>
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<b>Total Current Liabilities</b>	<b>3,813.78</b>
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<b>Total Liabilities</b>	<b>3,813.78</b>
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<b>Equity</b>	
3900 · Fund Balance	489,707.15
3940 · Invested in Capital Assets, Net	172,916.84
Net Income	-107,814.93
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<b>Total Equity</b>	<b>554,809.06</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>558,622.84</b>
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## Bridgewater Township Sewer Operation Monthly Expenses August 2021

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Split</u>	<u>Amount</u>
<b>Aug 21</b>	Bill	08/31/2021	EFT		DTE Energy Electricity	2,364.92
	Bill	08/31/2021	1524		Faust Sand & Gravel, Inc. -SPLIT-	1,860.00
	Bill	08/31/2021	EFT		Frontier Phone Service	69.96
	Bill	08/31/2021	1525	62611	Jon Way Building & Grounds Maintenance	240
	Bill	08/31/2021	1526	733	Village of Manchester Plant Operator	2,911.28
<b>Aug 21</b>						<u><u>7446.16</u></u>

# Bridgewater Township Sewer Operation

## Balance Sheet

As of August 31, 2021

Aug 28, 2021  
Accrual Basis

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Key-Sewer O/M	
Capital Improvements Reserve	30,000.00
Key-Sewer O/M - Other	39,048.04
<b>Total Key-Sewer O/M</b>	69,048.04
Key Sewer O/M Saving	103,160.17
Key Sewer Retirement Checking	78,110.53
<b>Total Checking/Savings</b>	250,318.74
<b>Accounts Receivable</b>	
Accounts receivable	20,770.00
<b>Total Accounts Receivable</b>	20,770.00
<b>Other Current Assets</b>	
Due From Tax	-2,380.90
Taxes Receivable Special Asst	6,164.90
<b>Total Other Current Assets</b>	3,784.00
<b>Total Current Assets</b>	274,872.74
<b>Fixed Assets</b>	
Accessory Building	53,320.02
Accumulated Depr - Access Bldg	-9,360.65
Equipment	101,752.20
Accumulated Depr - Equipment	-30,125.44
Sewer System Plant	1,966,444.05
Accumulated Depr - Sewer System	-680,061.78
Land	55,355.06
<b>Total Fixed Assets</b>	1,457,323.46
<b>Other Assets</b>	
Special Assessment Receivable	8,331.24
<b>Total Other Assets</b>	8,331.24
<b>TOTAL ASSETS</b>	<b>1,740,527.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
2004 Bond Pmt Due in One Yr	-74,024.00
<b>Total Other Current Liabilities</b>	-74,024.00
<b>Total Current Liabilities</b>	-74,024.00
<b>Total Liabilities</b>	-74,024.00
<b>Equity</b>	
Invested in capital assets, net	1,317,951.48
Restricted for Debt Service	240,753.85
Unrestricted Funds (QB RE acct)	252,286.07
Net Income	3,560.04
<b>Total Equity</b>	1,814,551.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,740,527.44</b>

## MEMORANDUM

TO: BRIDGEWATER TOWNSHIP BOARD OF TRUSTEES  
FROM: LAURIE FROMHART, BRIDGEWATER TOWNSHIP SUPERVISOR  
RE: COMPENSATION COMMITTEE RECOMMENDATIONS  
DATE: SEPTEMBER 2, 2021

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Per our discussions at our August 5, 2021 meeting to form a Compensation Committee, and with some guidance from the MTA, I make the following recommendations to the Township Board:

- The Township Board shall formally establish the creation of the Compensation Committee by simple Board motion.
- The Township Board shall establish the composition of the committee to consist of 5 members who are registered electors of the Township. An officer or employee of the Township or member of the immediate family of an officer or employee shall not be appointed to the committee.
- The Township Board shall appoint the following members: Dean Amerihm, Patricia Broecker, Grant Howard, Marcie Scaturo and Tom Wharam.
- The Township Board determines the scope and purpose of the committee is to determine the salary of each member of the township board.
- The Township Board shall establish the meeting schedule of the committee to meet for not more than 15 calendar days and shall make its determination within 45 calendar days of its first meeting. Thereafter the committee will meet every four years to review township board salaries.
- The Township Board directs that the members of the committee shall not be compensated.
- The Township Board directs the committee to comply with the Freedom of Information Act.
- The Township Board directs the committee that the Open Meetings Act is not applicable.
- The Township Board determines the committee's authority is advisory only and that final decisions are to be made by the Township Board.
- The Township Board directs that the committee have no authority to make expenditures.



## How Can Michigan Townships Use the American Rescue Plan Act Funds?

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*MTA strongly encourages **all** townships to accept the ARPA funding, which has very broad flexibility for its uses and does not have to be obligated until Dec. 31, 2024. The funds will be helpful in shoring up, expanding or simply funding your local services. State Treasury, for example, believes that most local units of government—using the formula for revenue loss—will have demonstrable lost revenue due to the pandemic. By showing lost revenue, your township can use the funds on most current township services.*

**All but eight of Michigan’s largest township are considered “non-entitlement units” of government (NEUs) and must request to receive their allocation of funds through the state Department of Treasury. Treasury asks that NEUs apply by Tuesday, July 27. The online application system, and required documentation, are at [www.michigan.gov/arpa](http://www.michigan.gov/arpa).**

**Funds can be spent upon receipt and must be obligated by December 31, 2024. Funds must be expended by December 31, 2026.**

**Funds can be used for costs incurred from March 3, 2021, through December 31, 2024 (except premium pay for essential employees can be retroactive to January 27, 2020).**

Some townships may also include [Qualified Census Tracts](#) (listing of townships with QCTs; view a [QCT map here](#)), which are “those in which 50% or more of the households are income eligible and the population of all census tracts that satisfy this criterion does not exceed 20% of the total population of the respective area.” ([HUD](#)) Some uses may be available because a township includes a QCT.

This resource was developed with information and excerpts from the [U.S. Treasury’s Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions](#) (as of July 14, 2021), and [Michigan Department of Treasury resources](#) and staff input, along with the federal [Interim Final Rule](#) and [NATaT FAQs](#).

*This information is provided as a general overview, with some potential uses listed in the federal information edited out by MTA staff because they are not allowable expenditures for Michigan townships under Michigan law. This was done to make it easier for township boards to sort through the information and see uses and needs that are familiar to Michigan townships. It is not, however, a legal opinion on the specific lawfulness or appropriateness of any use listed or not listed for individual townships. Township boards should work with your consultants (auditor, attorney) to determine how your township’s Coronavirus Local Fiscal Recovery Fund allocation (CLFRF) through the American Rescue Plan Act (ARPA) can be put to use in your community.*

# 1. COVID-19 Eligible Expenditures / Negative Economic Impact

## Allowable Use #1: COVID-19 Eligible Expenditures

Eligible Uses	Details
<p><b>Containing/Mitigating COVID-19</b></p> <p><a href="#">IFR pg. 26788</a>: “Assessing whether a program or service “responds to” the COVID-19 public health emergency requires the recipient to, first, identify a need or negative impact of the COVID-19 public health emergency and, second, identify how the program, service, or other intervention addresses the identified need or impact. While the COVID-19 public health emergency affected many aspects of American life, <i>eligible uses under this category must be in response to the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency.</i>”</p>	<p><b>Personal protective equipment</b> (for township EMS, fire, police and others while working)</p> <p><b>Capital investments in public facilities to meet pandemic operational needs.</b> Consider the following examples:</p> <ul style="list-style-type: none"> <li>• Install or upgrade building ventilation/filtration system</li> <li>• Expand or reconfigure building space to provide social distancing or improved sanitation</li> <li>• <a href="#">NATaT FAQs</a>: Expand cemetery? If you require more space at the cemetery <b>due to COVID-related deaths</b>, there is an argument to be made, but if not, you may want clarification from Treasury. (If not, see also 3. Revenue Loss)</li> <li>• <a href="#">NATaT FAQs</a>: Expand transfer station? <b>Sanitation equipment</b> is an eligible use. But <b>expanding the transfer station</b> because more people may be staying at home would require clarification from Treasury. (See instead 3. Revenue Loss)</li> <li>• <a href="#">NATaT FAQs</a>: Our town rents space for our equipment with other tenants. May town purchase land and build a building so our employees do not have to share space with other people? If you can show that the reason for building the new space is to <b>ensure adequate social distancing</b>. (If you cannot, see 3. Revenue Loss)</li> </ul>
<p><b>Payroll/Benefits to:</b></p> <ul style="list-style-type: none"> <li>• <b>Public health/safety</b></li> <li>• <b>Human services</b></li> <li>• <b>Similar employees</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Eligible to the extent that the work completed was for COVID-19 response/mitigation.</b></li> <li>• Use funds to cover the full payroll and covered benefits costs for employees or operating units or divisions <b>primarily dedicated to the COVID-19 response.</b></li> <li>• Payroll and covered benefits payments can also be used <b>by an employee</b> as part of their payroll contribution to their pensions. (MI Treasury ARPA presentation)</li> <li>• <b>BUT township CANNOT</b> use ARPA funds for deposit into any pension fund. (MI Treasury ARPA presentation)</li> </ul>

## Allowable Use #1: Negative Economic Impact

Eligible Uses	Details
<p><b>Rebuilding Public Sector Capacity to Pre-Pandemic Levels</b></p>	<ul style="list-style-type: none"> <li>• <b>Rehiring public-sector staff:</b> The IFR includes as an eligible use payroll, covered benefits, and other costs associated with rehiring public sector staff, up to the pre-pandemic staffing level of the government. <a href="#">IFR pg. 26795</a></li> <li>• <b>Replenishing Unemployment Trust funds:</b> <i>Note that only a few townships are contributing employers. Most townships are reimbursing employers and pay the full amount assessed.</i></li> </ul>
<p><b>Hardest-Hit Communities</b></p> <p><a href="#">IFR pg. 26791:</a> The Interim Final Rule provides that <b>Treasury will presume that certain types of services, outlined here, are eligible uses when provided in a <a href="#">Qualified Census Tract</a> or to families and individuals living in QCTs.</b> (View a <a href="#">map of QCTs here.</a>)</p> <p>Recipients may also provide these services to other populations, households, or geographic areas <b>disproportionately impacted by the pandemic.</b> Recipients should be able to support their determination that the pandemic resulted in disproportionate public health or economic outcomes to the specific populations, households, or geographic areas to be served.</p>	<ul style="list-style-type: none"> <li>• <b>Building Stronger Communities through Investments in Housing and Neighborhoods.</b> For example, if a township provides housing under the <a href="#">Housing Facilities Act</a>, Public Act 18 of 1933, MCL 125.651, et seq.)</li> <li>• <a href="#">NATaT FAQs:</a> Expanded law enforcement presence to handle the overwhelming amount of people moving into our area from the cities due to pandemic? This would be eligible if you are in an area disproportionately impacted by the pandemic or if you are in a Qualified Census Tract. (If not, see also 3. Revenue Loss)</li> <li>• <a href="#">NATaT FAQs:</a> Park/trail and park/trail improvements? This would be eligible if you are in an area disproportionately impacted by the pandemic or if you are in a Qualified Census Tract. (If not, see also 3. Revenue Loss)</li> </ul>



## 2. Premium Payments

### Allowable Use #2: Premium Payments

Eligible Uses	Details
<p><b>Workers Performing Essential Work During COVID</b></p> <p>Townships may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency.</p> <p>Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.</p> <p>Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.</p>	<p><b>Eligible workers are those:</b></p> <p>“...needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors” that the township board designates as critical to <b>protect the health and well-being</b> of the residents of the township.</p> <p><b>Examples include:</b></p> <ul style="list-style-type: none"> <li>• Janitors and sanitation workers</li> <li>• Truck drivers, transit staff and warehouse workers</li> <li>• Public health and safety staff</li> <li>• Social service and human services staff</li> <li>• Other sectors can be added, as long as they are deemed <b>critical to protect the health and well-being of residents</b></li> </ul> <p><b>Allowable Payment:</b></p> <ul style="list-style-type: none"> <li>• Additional pay up to \$13/hour for all work.</li> <li>• Cannot reduce or substitute normal earnings</li> <li>• May not exceed \$25,000/person</li> <li>• Justification required if worker’s pay will be above 150% state or county average annual wage</li> <li>• Retroactive pay allowed</li> </ul>

### 3. Revenue Loss

#### Allowable Use #3: Revenue Loss

Eligible Uses	Details
<p><b>Revenue Loss</b></p> <p>The <b>calculation of lost revenue</b> begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020.</p> <p>Revenue loss can be calculated at four points in time: December 31, 2020, December 31, 2021, December 31, 2022, and December 31, 2023. The calculation assumes at least a 4.1% growth adjustment for each year. <b>So, even if you lost no funding, you could still see a “revenue loss” due to the 4.1% assumed annual growth rate.</b></p> <p>However, <b>use of funds</b> for government services must be forward-looking for costs incurred by the recipient after March 3, 2021.</p> <p><a href="#">NATaT Revenue Loss Calculator (Excel spreadsheet)</a></p> <p><a href="#">GFOA Revenue Loss Calculator (Excel spreadsheet)</a></p> <p><b>“Revenue” that you <u>can</u> count toward loss:</b></p> <ul style="list-style-type: none"> <li>• Taxes, current charges, rentals, miscellaneous revenues</li> <li>• All revenue streams (i.e., entity-wide)</li> <li>• Other government transfers (i.e., revenue sharing)</li> </ul> <p><b>Excludes (you <u>cannot</u> count toward loss):</b></p> <ul style="list-style-type: none"> <li>• Federal Transfers (including CRF)</li> <li>• Refunds and other correcting transactions</li> <li>• Proceeds issuance of debt</li> <li>• Sale of investments</li> <li>• Revenue generated by utilities (water supply, electric power, gas supply, and public mass transit systems)</li> </ul>	<p><b><i>All townships are encouraged to run the calculation for revenue loss, as it is anticipated that, based on the formula, most local units will have lost revenue. By showing lost revenue, townships will have flexibility to spend the funds on most current government services. (IFR provides “broad latitude” in uses for government services.)</i></b></p> <p><b>Government Services includes (not limited to):</b></p> <ul style="list-style-type: none"> <li>• Providing police, fire, or other public safety services</li> <li>• Maintenance of infrastructure OR pay-as-you-go spending for building new infrastructure, including: <ul style="list-style-type: none"> <li>○ Roads, bridges</li> <li>○ Township hall, fire station or other building construction, including new or expansion</li> <li>○ Parks or outdoor recreation facilities</li> <li>○ Installation/maintenance of utilities</li> <li>○ Modernization of cybersecurity, including hardware, software, and protection of critical infrastructure</li> <li>○ Election equipment</li> <li>○ GIS mapping system and programs</li> <li>○ Environmental remediation</li> </ul> </li> </ul> <p>“Pay-as-you-go” means paying directly for new infrastructure you just built or are building, including paying current contractors without financing.</p> <p><b>Does NOT include:</b></p> <ul style="list-style-type: none"> <li>• Issuance of new debt or payment of outstanding debt (you cannot spend the funds on the issuance cost of new debt or on debt that you issued for the new infrastructure)</li> <li>• Reserves</li> <li>• Paying settlements/judgements</li> </ul>

## 4. Investment in Water, Sewer and Broadband Infrastructure

### Allowable Use #4: Investment in Infrastructure

Eligible Uses	Details
<p>Recipients may use funds to make “necessary investments” in water/sewer or broadband.</p> <p>Funds may be used to cover costs incurred for eligible <b>projects planned or started</b> prior to March 3, 2021, provided that the <b>project costs were incurred</b> after March 3, 2021.</p> <p><b>Water and Sewer</b></p> <p>Recipients may use funds to make “necessary investments” in water, sewer and broadband. “Necessary investments” are designed to provide an adequate minimum level of service and are <i>unlikely to be made using private sources of funds</i>. Necessary investments include projects that are required to maintain a level of service that, at least, meets applicable health-based standards, taking into account resilience to climate change. <a href="#">IFR pg. 26802</a></p>	<p><a href="#">NATaT FAQs</a>: May include drinking water/sanitary facilities for township hall, park, etc.</p> <p><b><a href="#">Clean Water State Revolving Fund (CWSRF)</a></b></p> <ul style="list-style-type: none"> <li>• Construct, improve and repair wastewater treatment plants</li> <li>• Control non-point sources of pollution</li> <li>• Improve resilience of infrastructure to severe weather events</li> <li>• Create green infrastructure</li> <li>• Protect waterbodies from pollution</li> <li>• Includes stormwater, cybersecurity, physical security, green infrastructure and climate change</li> </ul> <p><b><a href="#">Drinking Water State Revolving Fund (DWSRF)</a></b></p> <ul style="list-style-type: none"> <li>• Building or upgrading facilities and transmission, distribution, and storage systems, including replacement of lead service lines</li> <li>• Includes consolidation, cybersecurity and climate change</li> </ul> <p><b>Additional Reporting</b> (<i>additional guidance at later date</i>)</p> <ul style="list-style-type: none"> <li>• Workforce plans and practices related to water, sewer and broadband projects undertaken with Fiscal Recovery Funds</li> </ul>
<p><b>Broadband</b></p> <p>“Necessary investments” that establish or improve broadband service to unserved or underserved populations to reach an adequate level to permit a household to work or attend school, and that are <i>unlikely to be met with private sources of funds</i>. <a href="#">IFR pg. 26802</a></p>	<p><b>Unserved or Underserved</b></p> <ul style="list-style-type: none"> <li>• Less than 25 Mbps download and 3 Mbps upload</li> </ul> <p><b>Required level</b></p> <ul style="list-style-type: none"> <li>• 100 Mbps symmetrical upload/download</li> <li>• Exception for lower speed due to geography or excessive costs</li> </ul>

## **General FAQs**

*Excerpted from [U.S. Treasury's Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions](#) (as of July 14, 2021). See the [complete FAQs](#) for additional information.*

### **2. Eligible Uses – Responding to the Public Health Emergency / Negative Economic Impacts**

#### **2.3. If a use of funds is not explicitly permitted in the Interim Final Rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited?**

The Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. The Interim Final Rule also provides flexibility for recipients to use Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but which meet the objectives of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency with respect to COVID-19 or its negative economic impacts.

#### **2.4. May recipients use funds to respond to the public health emergency and its negative economic impacts by replenishing state unemployment funds?**

Consistent with the approach taken in the Coronavirus Relief Fund, recipients may make deposits into the state account of the Unemployment Trust Fund up to the level needed to restore the prepandemic balances of such account as of January 27, 2020, or to pay back advances received for the payment of benefits between January 27, 2020, and the date when the Interim Final Rule is published in the Federal Register.

#### **2.7. May funds be used to reimburse recipients for costs incurred by state and local governments in responding to the public health emergency and its negative economic impacts prior to passage of the American Rescue Plan?**

Use of Fiscal Recovery Funds is generally forward looking. The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021.

#### **2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CLFRF, and what type of documentation is required under CLFRF? [5/27]**

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the Coronavirus Local Fiscal Recovery Fund. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time.

In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency. For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency. Recipients may use presumptions for assessing whether an employee, division or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

**2.15. What staff are included in “public safety, public health, health care, human services, and similar employees”? Would this include, for example, 911 operators, morgue staff, medical examiner staff, or EMS staff? [5/27]**

As discussed in the Interim Final Rule, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee's time that is dedicated to responding to the COVID-19 public health emergency. Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder or family care, as well as others.

**2.18. Would investments in improving outdoor spaces (e.g., parks) be an eligible use of funds as a response to the public health emergency and/or its negative economic impacts? [6/23]**

There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses; several are highlighted below, though there may be other ways that a specific investment in outdoor spaces would meet eligible use criteria.

First, in recognition of the disproportionate negative economic impacts on certain communities and populations, the Interim Final Rule identifies certain types of services that are eligible uses when provided in a Qualified Census Tract (QCT), to families and individuals living in QCTs, or when these services are provided by Tribal governments. Recipients may also provide these services to other populations, households or geographic areas disproportionately impacted by the pandemic. These programs and services include services designed to build stronger neighborhoods and communities and to address health disparities and the social determinants of health. The Interim Final Rule provides a non-exhaustive list of eligible services to respond to the needs of communities disproportionately impacted by the pandemic, and recipients may identify other uses of funds that do so, consistent with the Rule's framework. For example, investments in parks, public plazas and other public outdoor recreation spaces may be responsive to the

needs of disproportionately impacted communities by promoting healthier living environments and outdoor recreation and socialization to mitigate the spread of COVID-19.

...

Third, many governments saw significantly increased use of parks during the pandemic that resulted in damage or increased maintenance needs. The Interim Final Rule recognizes that “decrease[s] to a state or local government’s ability to effectively administer services” can constitute a negative economic impact of the pandemic.

### **3. Eligible Uses – Revenue Loss**

#### **3.8. Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?**

The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire and other public safety services.

However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of a government service, since these uses of funds do not entail direct provision of services to citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

### **4. Eligible Uses – General**

#### **4.1. May recipients use funds to replenish a budget stabilization fund, rainy day fund or similar reserve account?**

No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. Similarly, funds made available for the provision of governmental services (to the extent of reduction in revenue) are intended to support direct provision of services to citizens. Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.

#### **4.2. May recipients use funds to invest in infrastructure other than water, sewer and broadband projects (e.g., roads, public facilities)?**

Under 602(c)(1)(C) or 603(c)(1)(C), recipients may use funds for maintenance of infrastructure or pay-go spending for building of new infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency.

Under 602(c)(1)(A) or 603(c)(1)(A), a general infrastructure project typically would not be considered a response to the public health emergency and its negative economic impacts unless the project responds to a specific pandemic-related public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact of the pandemic (e.g., affordable housing in a Qualified Census Tract).

#### **4.3. May recipients use funds to pay interest or principal on outstanding debt?**

No. Expenses related to financing, including servicing or redeeming notes, would not address the needs of pandemic response or its negative economic impacts. Such expenses would also not be considered provision of government services, as these financing expenses do not directly provide services or aid to citizens. This applies to paying interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt.

#### **4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?**

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other federal programs whose statute or regulations bar the use of federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use. For information on FEMA programs, please [see here](#).

#### **4.5. Are governments required to submit proposed expenditures to Treasury for approval? [5/27]**

No. Recipients are not required to submit planned expenditures for prior approval by Treasury. Recipients are subject to the requirements and guidelines for eligible uses contained in the Interim Final Rule.

#### **4.6. How do I know if a specific use is eligible? [5/27]**

Fiscal Recovery Funds must be used in one of the four eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule:

a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses and nonprofits, or aid to impacted industries such as tourism, travel and hospitality

For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section II of the Interim Final Rule for additional discussion.

b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers



For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section II of the Interim Final Rule for additional discussion. See Sections 5 and 6.

c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency

For recipients evaluating potential uses under (c), the Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. See FAQ #3.8 for additional discussion.

d) To make necessary investments in water, sewer or broadband infrastructure.

For recipients evaluating potential uses under (d), see Sections 5 and 6.

Recipients should consult Section II of the Interim Final Rule for additional information on eligible uses.

#### **4.8. How can I use CLFRF funds to prevent and respond to crime, and support public safety in my community? [6/23]**

Under Treasury's Interim Final Rule, there are many ways in which the State and Local Fiscal Recovery Funds ("Funds") under the American Rescue Plan Act can support communities working to reduce and respond to increased violence due to the pandemic. Among the eligible uses of the Funds are restoring of public sector staff to their pre-pandemic levels and responses to the public health crisis and negative economic impacts resulting from the pandemic. The Interim Final Rule provides several ways for recipients to "respond to" this pandemic-related gun violence, ranging from community violence intervention programs to mental health services to hiring of public safety personnel.

Below are some examples of how Fiscal Recovery Funds can be used to address public safety:

- In all communities, recipients may use resources to rehire police officers and other public servants to restore law enforcement and courts to their pre-pandemic levels. Additionally, Funds can be used for expenses to address COVID-related court backlogs, including hiring above pre-pandemic levels, as a response to the public health emergency. See FAQ 2.19.
- In communities where an increase in violence or increased difficulty in accessing or providing services to respond to or mitigate the effects of violence is a result of the pandemic, they may use funds to address that harm. This spending may include:
  - Hiring law enforcement officials – even above pre-pandemic levels – or paying overtime where the funds are directly focused on advancing community policing strategies in those communities experiencing an increase in gun violence associated with the pandemic
  - Community Violence Intervention (CVI) programs, including capacity building efforts at CVI programs like funding and training additional intervention workers
  - Additional enforcement efforts to reduce gun violence exacerbated by the pandemic, including prosecuting gun traffickers, dealers, and other parties contributing to the supply



of crime guns, as well as collaborative federal, state and local efforts to identify and address gun trafficking channels

- Investing in technology and equipment to allow law enforcement to more efficiently and effectively respond to the rise in gun violence resulting from the pandemic

As discussed in the Interim Final Rule, uses of CLFRF funds that respond to an identified harm must be related and reasonably proportional to the extent and type of harm experienced; uses that bear no relation or are grossly disproportionate to the type or extent of harm experienced would not be eligible uses.

- Recipients may also use funds up to the level of revenue loss for government services, including those outlined above.

#### **4.9. May recipients pool funds for regional projects? [7/14]**

Yes, provided that the project is itself an eligible use of funds and that recipients can track the use of funds in line with the reporting and compliance requirements of the CSFRF/CLFRF. In general, when pooling funds for regional projects, recipients may expend funds directly on the project or transfer funds to another government that is undertaking the project on behalf of multiple recipients. To the extent recipients undertake regional projects via transfer to another government, recipients would need to comply with the rules on transfers specified in the Interim Final Rule, Section V. A recipient may transfer funds to a government outside its boundaries (e.g., county transfers to a neighboring county), provided that the recipient can document that its jurisdiction receives a benefit proportionate to the amount contributed.

### **5. Eligible Uses – Premium Pay**

#### **5.1. What criteria should recipients use in identifying essential workers to receive premium pay?**

Essential workers are those in critical infrastructure sectors who regularly perform inperson work, interact with others at work, or physically handle items handled by others. Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents. The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

#### **5.2. What criteria should recipients use in identifying third-party employers to receive grants for the purpose of providing premium pay to essential workers?**

Any third-party employers of essential workers are eligible. Third-party contractors who employ essential workers in eligible sectors are also eligible for grants to provide premium pay. Selection of third-party employers and contractors who receive grants is at the discretion of recipients. To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided.

### **5.3. May recipients provide premium pay retroactively for work already performed?**

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic

## **6. Eligible Uses – Water, Sewer, and Broadband Infrastructure**

### **6.1. What types of water and sewer projects are eligible uses of funds?**

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF). Under the DWSRF, categories of eligible projects include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation and new systems development. Under the CWSRF, categories of eligible projects include: construction of publicly owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency and reuse measures, watershed pilot projects, energy efficiency measures for publicly owned treatment works, water reuse projects, security measures at publicly owned treatment works, and technical assistance to ensure compliance with the Clean Water Act. As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

### **6.2. May construction on eligible water, sewer or broadband infrastructure projects continue past December 31, 2024, assuming funds have been obligated prior to that date?**

Yes. Treasury is interpreting the requirement that costs be incurred by December 31, 2024, to only require that recipients have obligated the funds by such date. The period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

[See FAQs 6.5. through 6.12. for more information on broadband projects.](#)

## **10. Miscellaneous**

### **10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury?**

[5/27, updated 7/14]

No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)–(9) to maintain balances in an interest-bearing account and remit payments to Treasury. Moreover, interest earned on CSFRF/CLFRF payments is not subject to program restrictions. Finally, States may retain interest on payments made by Treasury to the State for distribution to NEUs that is earned before funds are distributed to NEUs, provided that the State adheres to the statutory requirements and Treasury's guidance regarding the distribution of funds to NEUs. Such interest is also not subject to program restrictions. Among other things, States and other recipients may use earned income to defray the administrative expenses of the program, including with respect to NEUs.

Bloomfield Township (Huron County)	404	-51	-11.2 percent
Bloomfield Township (Missaukee County)	574	43	8.1 percent
Bloomington Township (Van Buren County)	2,930	-173	-5.6 percent
Blue Lake Township (Kalkaska County)	393	6	1.6 percent
Blue Lake Township (Muskegon County)	2,416	17	0.7 percent
Blumfield Township (Saginaw County)	1,874	-86	-4.4 percent
Boardman Township (Kalkaska County)	1,479	-51	-3.3 percent
Bohemia Township (Ontonagon County)	75	-7	-8.5 percent
Bois Blanc Township (Mackinac County)	100	5	5.3 percent
Boon Township (Wexford County)	650	-37	-5.4 percent
Boston Township (Ionia County)	6,021	312	5.5 percent
Bourret Township (Gladwin County)	390	-71	-15.4 percent
Bowne Township (Kent County)	3,289	205	6.6 percent
Boyne Valley Township (Charlevoix County)	1,425	230	19.2 percent
Brady Township (Kalamazoo County)	4,445	197	4.6 percent
Brady Township (Saginaw County)	2,142	-76	-3.4 percent
Brampton Township (Delta County)	1,023	-27	-2.6 percent
Branch Township (Mason County)	1,405	77	5.8 percent
Brandon Charter Township (Oakland County)	15,384	209	1.4 percent
Brant Township (Saginaw County)	1,842	-170	-8.4 percent
Breen Township (Dickinson County)	471	-28	-5.6 percent
Breitung Charter Township (Dickinson County)	5,831	-22	-0.4 percent
Brevort Township (Mackinac County)	502	-92	-15.5 percent
Bridgehampton Township (Sanilac County)	745	-109	-12.8 percent
Bridgeport Charter Township (Saginaw County)	10,104	-410	-3.9 percent
Bridgeton Township (Newaygo County)	2,224	83	3.9 percent
Bridgewater Township (Washtenaw County)	1,615	-59	-3.5 percent
Brighton Township (Livingston County)	19,144	1,353	7.6 percent
Briley Township (Montmorency County)	1,697	-163	-8.8 percent
Brockway Township (St. Clair County)	1,897	-125	-6.2 percent
Bronson Township (Branch County)	1,288	-61	-4.5 percent
Brookfield Township (Eaton County)	1,467	-70	-4.6 percent
Brookfield Township (Huron County)	739	-21	-2.8 percent
Brooks Township (Newaygo County)	3,705	195	5.6 percent
Broomfield Township (Isabella County)	1,857	8	0.4 percent
Brown Township (Manistee County)	704	-43	-5.8 percent
Brownstown Charter Township (Wayne County)	33,194	2,567	8.4 percent
Bruce Township (Chippewa County)	2,000	-128	-6 percent
Bruce Township (Macomb County)	9,324	624	7.2 percent
Buchanan Township (Berrien County)	3,436	-87	-2.5 percent
Buckeye Township (Gladwin County)	1,360	52	4 percent
Buel Township (Sanilac County)	1,161	-104	-8.2 percent
Buena Vista Charter Township (Saginaw County)	7,664	-1,012	-11.7 percent
Bunker Hill Township (Ingham County)	1,966	-153	-7.2 percent
Burdell Township (Osceola County)	1,410	79	5.9 percent
Burleigh Township (Iosco County)	726	-61	-7.8 percent
Burlington Township (Calhoun County)	1,957	16	0.8 percent
Burlington Township (Lapeer County)	1,414	-64	-4.3 percent
Burns Township (Shiawassee County)	3,280	-177	-5.1 percent
Burnside Township (Lapeer County)	1,904	40	2.1 percent
Burr Oak Township (St. Joseph County)	2,639	28	1.1 percent
Burt Township (Alger County)	411	-111	-21.3 percent
Burt Township (Cheboygan County)	710	30	4.4 percent
Burtchville Township (St. Clair County)	4,077	69	1.7 percent
Bushnell Township (Montcalm County)	1,516	-88	-5.5 percent
Butler Township (Branch County)	1,417	-50	-3.4 percent
Butman Township (Gladwin County)	2,086	87	4.4 percent
Butterfield Township (Missaukee County)	473	-16	-3.3 percent
Byron Township (Kent County)	26,927	6,610	32.5 percent
Caldwell Township (Missaukee County)	1,394	77	5.8 percent
Caledonia Charter Township (Shiawassee County)	4,360	-115	-2.6 percent
Caledonia Township (Alcona County)	1,032	-129	-11.1 percent
Caledonia Township (Kent County)	15,811	3,479	28.2 percent
California Township (Branch County)	1,181	141	13.6 percent
Calumet Charter Township (Houghton County)	6,263	-226	-3.5 percent
Calvin Township (Cass County)	1,993	-44	-2.2 percent



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

Hansen Farm Land Trust,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-002233

Bridgewater Township,  
Respondent.

Presiding Judge  
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Hansen Farm Land Trust, appeals ad valorem property tax assessments levied by Respondent, Bridgewater Township, against Parcel Nos. Q-17-11-400-004 and Q-17-11-400-005 for the 2019 tax year. Thomas K. Dillon, Attorney, represented Petitioner, and Mary Selover-Rider, Assessor, represented Respondent.

A hearing on this matter was held on June 16, 2021. Petitioner’s witness was Michael T. Williams, real estate appraiser. Respondent’s witness was Clayton Rider.

Based on the evidence, testimony, and case file, the Tribunal finds that the true cash values (“TCV”), state equalized values (“SEV”), and taxable values (“TV”) of the subject property for the 2019 tax year is as follows:

Parcel No.	Year	TCV	SEV	TV
Q-17-11-400-004	2019	\$859,870	\$429,935	\$429,935
Q-17-11-400-005	2019	\$62,720	\$31,360	\$17,380

PETITIONER’S CONTENTIONS

Petitioner asserts the subject’s parcels comprise approximately a total of 100 acres used primarily for an agricultural use. The subject has a new 14,000 square feet

storage facility, two older equipment storage buildings each with 1,500 square feet, a small modular office structure, a lean-to with staves, and a cell tower.

Petitioner contends the subject property is valued as fee simple. The subject (land and improvements) are not encumbered by any formal leasing agreements. Petitioner acknowledged and considered the cell tower located on the subject property in the overall valuation of the property. Petitioner admits that cell towers were not seen in the subject or neighboring townships during the appraiser's inspection. The cell tower does not deflect from the subject's agricultural use though.

Petitioner's market analysis started with Washtenaw County demographics. The market area is rural in nature. Bridgewater Township is sparsely populated and is contrasted to the city of Ann Arbor. Bridgewater Township has had little building permits and residential building construction. Petitioner's demographic analysis included household income and unemployment. Overall, the subject market area is stable. Aside from a small tavern, party store, lumber store, etc. the subject area is rural agricultural in nature. The subject is zoned for agricultural use.

The subject area is conducive to agricultural farming with level to slightly rolling topography, with very little muck soils and with larger acreage parcels. The market influences or indicators support the highest and best use conclusion as agricultural farming. Approximately 70 acres of the subject property is agriculturally cultivated. The subject's use legally conforms to the township's zoning code.

Petitioner further contends the main issue in this case is the highest and best use of the subject property. Petitioner's appraisal report properly outlines and identifies the subject's market area to support the highest and best conclusions. Petitioner's highest

and best use analysis concludes that the subject is best suited as an agricultural farming use.

Petitioner considered all three approaches but only developed the cost approach to value. The income approach was not developed due to the lack of formal leases to farm the subject acreage. Moreover, farming operations in the subject market area are typically owner-occupied farmers. The sales comparison approach was not developed because the subject is not improved with any residential dwellings. A direct comparison analysis for an owner-occupied farm would include a residential dwelling.

Given the newer age of the subject's main outbuilding, the cost analysis is reasonable. This building has minimal depreciation and is typical for farming purposes. The remaining outbuildings are older but are also typical in a farming operation. Cost figures were derived from Marshall Valuation Service and include relevant cost multipliers as well as depreciation factors. A comparative analysis was performed for the value indication for the subject as vacant land. There are reasonable vacant land sales in the subject market area. With a land valuation and cost calculation for the improvements, Petitioner places reliance on the cost approach to value for this tax appeal matter.

Petitioner's typos within the appraisal report do not impact its appraiser's opinion of value.<sup>1</sup>

#### PETITIONER'S ADMITTED EXHIBITS

In support of its value contentions, Petitioner offered the following exhibits, which were admitted into evidence:

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<sup>1</sup> Tr, 65-66.

P-1: Appraisal Report prepared by Michael Williams.

#### PETITIONER'S WITNESS

Petitioner's witness was Michael Williams, who is a real estate appraiser in the state of Michigan. Through testimony, the witness's background, education, and experience was presented to the Tribunal. Based on this testimony, Mr. Williams was acknowledged and admitted as an expert in real estate appraisal.

#### RESPONDENT'S CONTENTIONS

Respondent contends the subject's large new storage building is utilized for fireworks and the cell tower is not commonly found on a farming property. The subject is being used for both farming and commercial purposes. Specifically, the newer outbuilding is being used to store fireworks.

Respondent submitted valuation evidence in the form of the 2019 subject property record cards.

#### RESPONDENT'S ADMITTED EXHIBITS

In support of its value contentions, Respondent offered the following exhibits, which were admitted into evidence:

R-1: 2019 Subject Property Record Cards (pages 1-6).

#### RESPONDENT'S WITNESS

Respondent's witness was Clayton Rider who is a commercial and industrial appraiser for the Eaton County Equalization Department. Through testimony,



the witness's background, education, and experience was presented to the Tribunal.

Based on this testimony, Mr. Rider was acknowledged and admitted as a fact witness.<sup>2</sup>

### FINDINGS OF FACT

1. The subject property is located at 9700 and 9840 Burmeister Road, within the county of Washtenaw and in the township of Bridgewater.
2. The subject parcels are zoned General Agricultural.
3. Parcel number Q-17-11-400-004 is comprised of 94.84 acres. Parcel number Q-17-11-400-005 is comprised of 5.16 acres.
4. The subject parcels are contiguous and comprise a total of 100 acres.
5. Out of the total acreage, 70 acres is cultivated for farming purposes by a local farmer under an informal agreement.
6. The subject parcels are not improved with any residential dwellings.
7. The subject parcels are improved with a 14,000 square foot building (Building 1); a 1,500 square foot equipment building (Building 2); a 1,555 square foot equipment building (Building 3) and cell tower; a 1,680 square foot modular office building; and a lean-to and staves.<sup>3</sup>
8. Petitioner has granted Aaron Enzer and ACE Pyro permission to occupy the property.<sup>4</sup> There is no formal lease agreement between the parties.
9. Aaron Enzer and Ace Pyro LLC have a special land use for inventory storage (commercial fireworks) and light office operations in accordance with a Consent Judgment dated May 2009.<sup>5</sup>
10. The General Agricultural zoning ordinance states, "Special Uses may include but may not be limited to. . .limited business uses and 'temporary uses not otherwise regulated by this ordinance'."
11. Petitioner submitted valuation evidence in the form of an appraisal report prepared by Michael Williams. The effective date of the appraisal report is December 31, 2018.
12. Petitioner's appraisal report developed the cost approach to value for a singular property. The outbuilding values were calculated based on replacement cost new (RCN). The land value was based on vacant land sales in Washtenaw County.
13. Respondent submitted valuation evidence in the form of the 2019 subject property record cards for a mass appraisal cost approach.
14. Respondent's mass appraisal cost approach did not include any land sales studies or ECF sales studies.

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<sup>2</sup> Petitioner objected to the witness being offered as an expert since Clayton Rider did not have any technical responsibilities with the tax roll for Bridgewater Township.

<sup>3</sup> Tr, 42-43, 50.

<sup>4</sup> Tr, 49-50.

<sup>5</sup> Pet's Exh P-1, 34-35.

15. Respondent's exhibit list included eight proposed entries. As noted, Respondent only offered exhibit R-1 for admission.<sup>6</sup>
16. Clayton Rider is the deputy director and chief commercial/industrial appraiser (assessor) for Eaton County Equalization.
17. In the last 4 years, Clayton Rider did not have to sign the assessment roll for Bridgewater Township.<sup>7</sup>
18. Clayton Rider assisted Respondent in the inspection of the subject property and building improvements.
19. Respondent and Clayton Rider inspected the subject property (exterior buildings) on February 18, 2019, and June 20, 2019. Respondent and Clayton Rider inspected the subject's interior buildings on August 4, 2020.
20. Clayton Rider did not develop the mass appraisal cost approach for the subject property.<sup>8</sup>
21. Mary Selover-Rider was not named as a witness on Respondent's prehearing statement.
22. The highest and best use of the subject is as an agricultural farming property.
23. Respondent agreed with Petitioner's contention of TCV for the subject property.<sup>9</sup>

The Tribunal's Findings of Fact concern only evidence and inferences found to be significantly relevant to the legal issues involved; the Tribunal has not addressed every piece of evidence or every inference that might lead to conflicting conclusions and has rejected evidence contrary to those findings.

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<sup>6</sup> As a trier of fact, the Tribunal is ever mindful to act impartially, objectively and without bias. Nonetheless, the Tribunal afforded Respondent (working without the assistance of legal counsel) latitude in presenting its case-in-chief. Respondent was not precluded from offering its other exhibits at hearing. Respondent had full avail to offer those relevant exhibits germane to the testimony of Clayton Rider. Respondent was unfamiliar with the ability to offer exhibits and witnesses at hearing; it was the Tribunal that asked what Respondent's intention was to offer Respondent's Exhibit R-1 to evidence. Said differently, giving consideration to Respondent's lack of litigation experience does not require the Tribunal to conduct Respondent's case-in-chief.

<sup>7</sup> Mary Selover-Rider and Clayton Rider are the contract assessors for Bridgewater Township. In testimony, Clayton Rider admitted not having any involvement in Respondent's assessment roll other than assisting Ms. Selover-Rider with measuring properties in the township.

<sup>8</sup> Clayton Rider was admitted as a fact witness after he admitted to having no technical involvement with the assessment of the subject property or any other property within Bridgewater Township. Mary Selover-Rider only attempted to present herself as a witness in this matter after she failed to have Clayton Rider admitted as an expert witness. Petitioner objected to Mary Selover-Rider being offered as a witness because she was not identified or disclosed as a witness on Respondent's prehearing statement. Petitioner argued it would be prejudiced by the entry of this untimely named witness; Petitioner did not prepare for Mary Selover-Rider as a witness for this hearing.

<sup>9</sup> Tr, 98-99. The parties attempted to resolve this tax appeal matter "off the record" but were unsuccessful in this regard.

## CONCLUSIONS OF LAW

The assessment of real and personal property in Michigan is governed by the constitutional standard that such property shall not be assessed in excess of 50% of its true cash value.<sup>10</sup>

The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not-exempt by law except for taxes levied for school operating purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not . . . exceed 50 percent. . .<sup>11</sup>

The Michigan Legislature has defined “true cash value” to mean:

The usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale.<sup>12</sup>

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”<sup>13</sup>

“By provisions of [MCL] 205.737(1) . . . , the Legislature requires the Tax Tribunal to make a finding of true cash value in arriving at its determination of a lawful property assessment.”<sup>14</sup> The Tribunal is not bound to accept either of the parties' theories of valuation.<sup>15</sup> “It is the Tax Tribunal's duty to determine which approaches are useful in

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<sup>10</sup> See MCL 211.27a.

<sup>11</sup> Const 1963, art 9, sec 3.

<sup>12</sup> MCL 211.27(1).

<sup>13</sup> *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

<sup>14</sup> *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

<sup>15</sup> *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

providing the most accurate valuation under the individual circumstances of each case.”<sup>16</sup> In that regard, the Tribunal “may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination.”<sup>17</sup>

A proceeding before the Tax Tribunal is original, independent, and de novo.<sup>18</sup> The Tribunal's factual findings must be supported “by competent, material, and substantial evidence.”<sup>19</sup> “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”<sup>20</sup>

“The petitioner has the burden of proof in establishing the true cash value of the property.”<sup>21</sup> “This burden encompasses two separate concepts: (1) the burden of persuasion, which does not shift during the course of the hearing, and (2) the burden of going forward with the evidence, which may shift to the opposing party.”<sup>22</sup> However, “[t]he assessing agency has the burden of proof in establishing the ratio of the average level of assessments in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question.”<sup>23</sup>

The three most common approaches to valuation are the capitalization of income approach, the sales comparison, or market, approach, and the cost-less-depreciation

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<sup>16</sup> *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

<sup>17</sup> *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

<sup>18</sup> MCL 205.735a(2).

<sup>19</sup> *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

<sup>20</sup> *Jones & Laughlin Steel Corp*, *supra* at 352-353.

<sup>21</sup> MCL 205.737(3).

<sup>22</sup> *Jones & Laughlin Steel Corp*, *supra* at 354-355.

<sup>23</sup> MCL 205.737(3).

approach.<sup>24</sup> “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”<sup>25</sup> The Tribunal is under a duty to apply its own expertise to the facts of the case to determine the appropriate method of arriving at the true cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances.<sup>26</sup> Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.<sup>27</sup>

Respondent submitted valuation evidence in the form of the subject’s 2019 property record cards. However, this cost analysis lacked detail and articulation. This mass appraisal cost approach (property record cards) did not include a land sales study or an ECF analysis. Respondent failed to provide any underlying data for the mass appraisal cost analysis. Mass appraisal is not the equivalent of the valuation of a singular property though. Moreover, Respondent failed to explain the relevance of a mass appraisal cost approach for the valuation of a singular property. It is noted that the subject is improved with varying aged outbuildings. On the other hand, the subject’s main outbuilding is newer and presumably has less physical depreciation. Generally, a cost approach is most relevant for new or newer construction. Likewise, Respondent failed to demonstrate how depreciation (physical, functional, and external) was calculated. Therefore, Respondent’s mass appraisal cost approach is given no weight or credibility in the independent determination of market value for the subject property.

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<sup>24</sup> *Meadowlanes*, *supra* at 484-485; *Pantlind Hotel Co v State Tax Comm*, 3 Mich App 170, 176; 141 NW2d 699 (1966), *aff’d* 380 Mich 390 (1968).

<sup>25</sup> *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

<sup>26</sup> *Antisdale*, *supra* at 277.

<sup>27</sup> See *Meadowlanes Ltd Dividend Housing Ass’n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

Petitioner submitted valuation evidence in the form of a narrative appraisal report prepared by Michael Williams. The initial sections of the report provide a logical and reasonable path for an indication of market value.<sup>28</sup> First, the description of the subject market area is based on demographic data specific to Washtenaw County and Bridgewater Township. Population, number of households, household income and residential building permits were laid out in an informative fashion. Next, the subject site description reviewed topography, soil types, and environmental issues. The subject site was analyzed in the context of Bridgewater Township as well as Washtenaw County. Overall, Petitioner's research and analysis of the subject's market, neighborhood and site is persuasive.<sup>29</sup> Therefore, Petitioner's market analysis and description for the subject property as an agricultural farm is given weight and credibility in the independent determination of market value for the subject property.

Next, Petitioner's analysis of highest and best use "as vacant" and "as improved" applied the four tests of physically possible, legally permissible, financially feasible, and maximally profitable. These tests were analyzed to the subject and the specific market area. A large portion of the subject site is used for farming purposes. The site includes customary outbuildings for a farming operation. Further, a modular structure utilized as an office is permissible under the current zoning. The existence of a cell tower, while perhaps uncommon to a farming operation, was not proven to have a negative impact to

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<sup>28</sup> Williams' assertion for his compliance to professional valuation standards and ethics did not coincide with his references to outdated valuation treatises (Appraisal Institute: *The Dictionary of Real Estate Appraisal*, 5<sup>th</sup> edition and *The Appraisal of Real Estate*, 13<sup>th</sup> edition) which have been updated to the 6<sup>th</sup> edition (2015) and the 15<sup>th</sup> edition (2020) respectively. Nonetheless, Petitioner's market data and analyses are logical and reasonable.

<sup>29</sup> Respondent did not challenge or refute Petitioner's market analysis and description for the subject property.

the subject's highest and best use as well as market value.<sup>30</sup> Petitioner's conclusion for the subject as agricultural use and/or low-density residential occupancy is supported by the market description as well as the four tests. Therefore, Petitioner's highest and best use analysis is given weight and credibility in the determination of market value for the subject property.

Regarding Petitioner's value methodologies, all three approaches to value were considered. The income approach was not utilized due to the lack of formal lease agreements to the subject property. Moreover, typical farming operations in the subject market area are owner-occupied operations. The cost approach was employed due to the various outbuildings to the property especially for the newer age of the main 14,000 square feet outbuilding. Petitioner derived replacement cost new from the Marshall Valuation Service (MVS). A comparative analysis was utilized for the vacant land sales in the subject market area.

Petitioner's vacant land sales analysis was based on research in Washtenaw County and Bridgewater Township. All five sales are located in the county. Sales 1 and 2 are located in Manchester Township; Sales 3, 4 and 5 are located in Bridgewater Township. Sales 1 and 4 are the most similar to the subject in acreage. Sale 1 sold in November 2018 and is the closest to the December 31, 2018, tax day. Sale 3 is the most similar to the subject in location. All five sales are similar to the subject in zoning and site characteristics. Sales 3 and 5 are the most similar to the subject in access/views as well as the lack of wetlands. Sale 3 has a gravel road surface similar

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<sup>30</sup> Respondent's conclusory statements and concerns over the existence of a cell tower did not include any documentary or testimonial evidence. Said differently, Respondent's case-in-chief was void of any evidence refuting the cell tower located on the subject's agricultural property.

to the subject. On the other hand, sale 2 is the oldest sale occurring in 2016. Sale 4 does not have any tillable acreage and has larger gross adjustments. Sale 5 is the smallest acreage parcel and has the highest gross adjustments. Qualitatively and quantitatively, the sales are bracketed to the subject. In other words, three sales are adjusted downward, one sale is adjusted upward, and one sale had zero net adjustments. Sale 1 has the least amount of net adjustments (zero) and sale 3 has the least amount of gross adjustments (15%). Petitioner's explanations are consistent and supportive of the adjustments applied to the comparable properties. Therefore, a reasoned and reconciled determination places weight on sale 1 at \$3,800 per acre. The land value determination is 94.84 acres x \$3,800 = \$360,392, rounded to \$360,390. The land value is allocated based on the weighted contribution of each parcel's acreage to the whole. Parcel number Q-17-11-400-004 (94.84 acres) is allocated 95% for a value of \$342,370 and parcel number Q-17-11-400-005 (5.16 acres) is allocated 5% for a value of \$18,020.

Petitioner utilized MVS cost calculations for the replacement cost new for the subject's outbuildings. Each specific outbuilding was cost calculated by applying relevant multipliers as well as depreciation factors. Specifically, the newer building, the 14,000 square feet warehouse was appropriately cost calculated by Petitioner's appraiser. Further clarification and reasoning were given by Petitioner's appraiser on cross examination by Respondent.<sup>31</sup> On the other hand, Respondent did not challenge or refute the cost calculations for the other outbuildings on the subject property.

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<sup>31</sup> Tr, 57-60. Petitioner's appraiser cited the relevant MVS section and page number for a warehouse structure in a farming operation.



Therefore, Petitioner's RCN, multipliers, and depreciation factor for each outbuilding is given weight and credibility in the determination of market value for the subject.

The allocation of land and buildings to each parcel number is as follows: Parcel Q-17-11-400-004 with 94.84 acres (\$342,370) plus building 1 (\$414,700) and the office modular building (\$102,800) equals a TCV of \$859,870. Parcel number Q-17-11-400-005 with 5.16 acres (\$18,020) plus building 2 (\$7,000), building 3 and cell tower (\$29,200), and lean-to and staves (\$8,500) equals a TCV of \$62,720.

Overall, Respondent's evidence is not more persuasive than Petitioner's testimonial and documentary evidence. Petitioner provided the most reliable and credible evidence for the market value of the subject property.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject property was over-assessed for 2019. The subject property's TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

#### JUDGMENT

IT IS ORDERED that the property's state equalized and taxable values for the tax year(s) at issue are MODIFIED as set forth in the Introduction section of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the property's true cash and taxable values as finally shown in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization. See MCL 205.755. To the extent

that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund within 28 days of entry of this Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment, and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of this Final Opinion and Judgment.

Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2013, through June 30, 2016, at the rate of 4.25%, (ii) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (iii) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (iv) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (v) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (vi) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (vii) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (viii) after June 30, 2019 through December 31, 2019, at the rate of 6.39%, (ix) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, (x) after June 30 2020, through December

31, 2020, at the rate of 5.63%, (xi) after December 31, 2020, through December 31, 2021, at the rate of 4.25%.

This Final Opinion and Judgment resolves all pending claims in this matter and closes this case.

#### APPEAL RIGHTS

If you disagree with the final decision in this case, you may file a motion for reconsideration with the Tribunal or a claim of appeal with the Michigan Court of Appeals.

A Motion for reconsideration must be filed with the required filing fee within 21 days from the date of entry of the final decision.<sup>32</sup> Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.<sup>33</sup> A copy of the motion must be served on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion.<sup>34</sup> Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.<sup>35</sup>

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<sup>32</sup> See TTR 261 and 257.

<sup>33</sup> See TTR 217 and 267.

<sup>34</sup> See TTR 261 and 225.

<sup>35</sup> See TTR 261 and 257.

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an “appeal by right.” If the claim is filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”<sup>36</sup> A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.<sup>37</sup> The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.<sup>38</sup>

By 

Entered: August 25, 2021

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<sup>36</sup> See MCL 205.753 and MCR 7.204.

<sup>37</sup> See TTR 213.

<sup>38</sup> See TTR 217 and 267.

# Bridgewater Township

## Zoning Administrator Report

August, 2021

During the month of August, the following applications were received, reviewed, and acted upon. Also included is a summary of ordinance enforcement and administration activities:

### Zoning Compliance Certificates and Administrative Site Plan Approval:

1. **Zoning Compliance Certificate – Chauncey W. King Jr. Trust (9240 Willow Rd.).** Application for zoning approval for corrective actions to resolve Zoning Ordinance violations (see #2 below) by demolishing an unlawfully constructed residential living quarters in an existing pole barn in its entirety. Approved.

### Ordinance Enforcement:

2. **9240 Willow Rd. (Chauncey W. King Jr. Trust)** – This ordinance enforcement action was initiated by telephone calls from real estate agents and prospective buyers about the potential for use of an existing pole barn for AirBNB rentals and an “event barn” facility. After reviewing the history of the site, viewing real estate listing photos, and checking with area agencies about whether building and septic system permits had been issued, I determined that a substantial residential living quarters (kitchen, bathroom, laundry room, living room, bedroom, and associated plumbing, electrical, and other facilities) had been unlawfully constructed within the existing pole barn.

The pole barn was constructed at some point between 1998 – 2002 based on historical aerial photography. The additional living quarters in a pole barn is not a lawful land use option under the current Zoning Ordinance and also was not lawful under the Zoning Ordinance in force at the time the pole barn was constructed. I contacted the owners’ representative (attorney of the estate) to make him aware of the ordinance violations. After reviewing the matter for a few days, the owner applied for and received a zoning permit approval from my office (see #1 above) and a demolition permit from the Western Washtenaw Construction Authority to remove the unlawful improvements and restore the pole barn to its lawful condition.

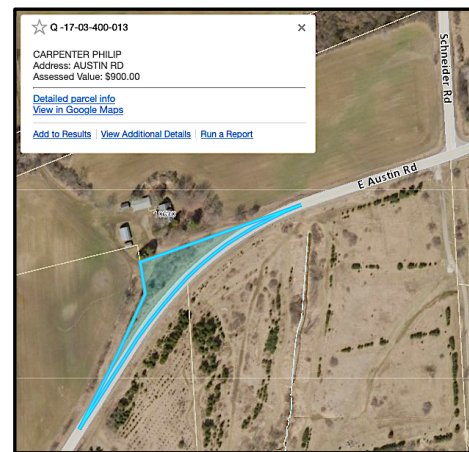
The corrective actions were subsequently completed, and this matter is now closed.

3. **11840 Hogan Rd. (Hebb) – Complaint about barking dogs.** Complaint in July about excessive barking of dogs associated with an existing dog kennel. During one of three recent visits, I heard the kennel dogs barking twice for periods of less than 30 seconds each time. I also heard the barking of at least two off-site dogs in the area. During the other two visits, all was quiet. No ordinance violations were observed.
4. **9001 Austin Rd. – Junk stored in the front yard/road right-of-way.** A complaint was received about trash and junk left by the road for “a long time.” The material was no longer present when I stopped by soon after speaking with the complaining party. This appears to be another case of Waste Management delaying a scheduled trash pick-up. This matter is now closed.
5. **8232 Boettner Rd. – Multiple inoperable vehicles, trailers, and junk stored in the yard.** A complaint was received about multiple junk and inoperable vehicles, campers, boats, boat trailers, and junk stored in the yard. After stopping by and observing violations of the residential parking standards of the Zoning Ordinance and Ord. No. 37 (Junk), a notice of violation was sent to the owner of record and the occupants. During a follow up site visit about a week later, I noted some improvement. Another follow up visit is planned for early September.

6. **9234 Austin Rd. – unlawful fill, impeding of drainage, and encroachments into yard setbacks and the road right-of-way.** The owner appears to be attempting to construct berms in the front yard using substantial fill imported to the site. Unfortunately, the fill has been placed in the road right-of-way and yard setback areas in a manner that impedes natural drainage patterns, unlawfully encroaches into the road right-of-way and setbacks, and violates the minimum requirements that apply to berm construction. The owner responded to the initial notice of violation to confirm that corrective action would be taken by the end of August to remove the material. A follow up site visit is planned for early September.
7. **E. Austin Rd. (parcel #Q-17-030400-013, vacant) – Complaint about junk and debris.** During a site visit, I found that a landscape maintenance operation had unlawfully set up shop on this odd-shaped parcel (see aerial photo below) near 10630 E. Austin Rd. The outdoor storage of equipment, materials, firewood, junk, and debris on this lot are violations of the Zoning Ordinance and Ord. No. 37 (Junk).

I contacted the owner of the equipment by phone to make him aware of the violations, and followed up with a formal notice of violation to the property owner and the equipment owner. The equipment owner confirmed that the violations would be corrected, but asked for some additional time (to the end of September) to complete the work.

I understand that this parcel may have been created as a by-product of a past county road improvement project. As a standalone parcel, it cannot be lawfully developed with a principal building and appears to have very limited potential for lawful use. **As a defensive measure to protect the Township from potential nuisances, I would recommend that the Board of Trustees consider negotiating a purchase of the parcel from the current owner.**



8. **Dwelling constructed without permits or address (Kaiser Rd. - Q-17-01-400-030).** Final notice of violation sent in late July. To-date, I have not received a direct response from the owner, although I understand that there was some communication with the Supervisor.

**Ordinance Administration and Other Items of Interest:**

9. **Bridgewater Commons.** Following confirmation that additional required landscape plantings installed late in 2020 were healthy and in full compliance with the approved landscape plan, I sent an email confirmation to the Clerk that the associated performance guarantee funds are no longer needed and can be returned to the developer.
10. **Telephone calls and emails.** During the month, I received telephone calls and emails regarding requests for zoning district information, addressing and zoning permit requirements, and Zoning Ordinance standards for land divisions, pole barns, campgrounds, event barns, and new home construction. I also forwarded copies of the proposed solar energy amendment hearing documents to residents who had trouble downloading from the website, and forwarded public comments received via email to the Planning Commission.

Respectfully submitted,

**Rodney C. Nanney**  
Zoning Administrator

BRIDGEWATER TOWNSHIP  
PLANNING COMMISSION MEETING  
MONDAY 7 PM August 16, 2021  
BRIDGEWATER TOWNSHIP HALL  
10990 CLINTON RD.

MINUTES

- I. CALL TO ORDER – Meeting called to order at 7:08 PM
- II. ROLL CALL AND DETERMINATION OF A QUORUM – Present: Horney  
Messing (remote, in Bridgewater), Barbu, Oliver. Iwanicki arrived a few minutes  
late. Quorum present.
- III. REVIEW AND APPROVE AGENDA – Moved Horney, second Oliver.  
Approved by unanimous voice vote.
- IV. APPROVAL OF MINUTES – Moved Horney, second Oliver. Approved  
by unanimous voice vote.
  - A. July 12, 2021 Planning Commission meeting
- V. CITIZEN PARTICIPATION – None
- VI. PUBLIC HEARINGS - Horney moved to close the regular meeting at 7:12 and  
open the public hearing on Ordinance 67-5, Solar and wind energy facilities.  
Second Messing.  
Roll call vote: Horney, aye; Barbu, aye; Oliver, aye; Iwanicki, aye; Messing, aye.  
Public hearing opened.
  1. Glenn Burkhardt, 11727 Hoelzer Rd, Clinton MI spoke in opposition to the  
proposed ordinance to allow commercial solar facilities in the township. He  
said it went against the township master plan and would use about 17% of the  
township property. He asked about the effect on property tax revenue. He was  
not opposed to private solar facilities on private properties. He provided a letter  
with his views. (see below)

2. Dale Sauve, 10636 Fisk Rd spoke against the proposed ordinance. He was concerned about farmland loss and spoiling the country atmosphere.
3. Mike Steinbach, 10650 Braun Rd spoke against the ordinance. He asked who proposed the ordinance. Mr. Horney explained that several property owners and an energy company came to the township asking about township rules on such an installation and the Board of Trustees instructed the Planning Commission to investigate the possibilities. Mr. Nanney added that the township wanted as much public input as possible and went beyond the required notifications to maximize public input. Mr. Iwanicki noted that an energy company (Invenergy) approached landowners in the township before coming to the township.
4. George Kapp, 11988 Braun Rd spoke against commercial solar facilities, was OK with private installations. He was concerned that Michigan DNR setback rules would prevent him from hunting his own land if a solar facility was next door. Horney said that the PC had not taken the DNR rules into account and would look into it.
5. Rachel Kohler, 11111 Braun Rd spoke against commercial solar facilities. She was concerned about health risks from electromagnetic radiation, about the effects from construction traffic on our roads and about removal of the equipment in the future.
6. Patti Hanes 10980 Austin Rd said she was unable to download the proposed ordinance from the township website. Mr. Nanney will look into the problem.
7. Karen Loftus, 11521 Hogan Rd was concerned about the environmental impact of the materials in the panels.
8. Lisa Steinbach, 10650 Braun Rd spoke against the proposed ordinance.
9. Peter Smith, 13199 E. Michigan Ave spoke in favor of the ordinance. He supports renewable energy. He supports the ordinance because it gives the township the chance to proactively structure the ordinance. He fears the township having no say in the process due to federal mandate.



10. Ed Robinson, 10902 Braun Rd spoke against the ordinance. He said that commercial solar would be detrimental to the township character, that few would benefit and the visual scar would harm the majority for years. He asked if the township would benefit. Mr. Horney said there would be very little benefit to the township beyond contributing to green energy.
11. Larry Hanes, 5786 Austin Rd asked who makes the final decision. Mr. Horney said the Board of Trustees has the final decision authority. He said a citizen could seek a referendum by getting signatures from voters. If enough signatures were obtained the ordinance would be suspended until the next regular election.
12. Mary Kratz, 13923 Sheridan and 13435 Michigan Ave spoke in support of commercial solar. She supports sustainable energy and says it is good for farmers.
13. Michael Hoffman, 11535 Fisk Rd spoke against the ordinance. He says the Michigan DNR setback requirements would affect hunting. He is concerned about the impact on migratory birds and the long term impact on the soil.
14. Pat Loftus, 11521 Hogan Rd spoke against the ordinance because there is already a shortage of high producing farmland and the solar facilities would take the best farmland in the township.
15. Dan McQueer, Austin Rd raised concerns about maintenance of the panels and the necessary activity for that.
16. Mike Bristoe, 11312 McCallum Rd said he was neither for nor against the ordinance. He said that he had private solar panels for 10 years and there was zero maintenance on the panels, but if they go bad they are just swapped out. He said that the MI DNR 450 ft setback for hunting did not apply to an un-occupied structure. He said the ordinance could give us a chance to regulate now what we may not have control over later.
17. Citizen Nichols(?) asked why the ordinance did not allow for commercial solar facilities in the whole township. Mr. Horney said that the township was ap-

proached by landowners and Invenergy who said they (Invenergy ) had contracts that allows them to put a certain number of megawatts into the high-voltage lines that pass through Bridgewater township and other townships. The Planning Commission decided that, to minimize the impact on the township the allowed areas should be in close proximity to the existing high-voltage lines.

There is no mechanism now for adding other properties but that is not ruled out.

18. Jared Jeffries, 11316 E. Austin Rd asked if the township could tax a commercial solar facility. Mr. Horney said that township can only levy personal property tax and there have been bills in the Michigan legislature to greatly restrict such a tax.
19. Unnamed citizen asked where the electricity would go. He noted that there are frequent power outages in the township and asked if the power generated would benefit the township grid. The answer was that we have no control over where the power goes.
20. William Kohler, 11111 Braun Rd spoke against the ordinance. He noted that road maintenance in the township is bad and truck traffic from construction will make it worse. He questioned whether solar power is really green, given mining in third world countries for the materials for the panels. He said this is about subsidies, not renewables.
21. Unnamed citizen asked if any studies had been done on property values near a facility. Mr. Nanney said that there had been many studies, some of which showed a positive effect, some showed a negative effects and some showed no effect. He said some large scale solar facilities are under construction in Michigan but none have been completed yet.
22. Henry Jordan, 11660 Hogan Rd said it would be comforting to have some ordinance in place.
23. Angela Snyder, 13996 Allen Rd asked if the township was also considering wind energy. Mr. Horney said that commercial wind energy was currently al-

lowed in the township but there had never been any interest. The proposed ordinance would remove wind energy from the list of possibles.

24. Unnamed citizen asked if the township could require a company to provide specified benefits to the township in order to build here. Mr. Nanney said that state law does not permit that.

25. Tim & Nancy Frey, 8430 Kaiser Rd sent a letter opposing the ordinance.

They are concerned about the township being overrun by a big company. (see below)

26. Karen & Douglas Sherman, owners of two parcels in Bridgewater township, sent a letter in favor of commercial solar facilities. They included a table showing the potential financial gain for a farmer from commercial solar farms. (see below)

Mr. Horney moved to close the public hearing on Ordinance 67-5, Solar and wind energy facilities, and open the public hearing on Ordinance 67- 6, concerning the Bridgewater Center District at 9:01 PM. Second Messing.

Roll call vote: Horney, aye; Barbu, aye; Oliver, aye; Iwanicki, aye; Messing, aye.

Public hearing on 67-5 closed, public hearing on 67-6 opened.

Mr. Nanney explained that the ordinance change would delete the Bridgewater Center district in its entirety. The Local Commercial district is also abolished and replaced by a new Local Commercial district with changes to the required lot size and setbacks. This brings up to date changes started by the board but not completely finished. The changes affect only those properties in the hamlet now zoned commercial.

Horney motioned to close the public hearing at 9:07 PM, second Iwanicki.

Roll call vote: Horney, aye; Barbu, aye; Oliver, aye; Iwanicki, aye; Messing, aye.

Public hearing on 67-6 closed.

VII. OLD BUSINESS - None

## VIII. NEW BUSINESS

A. None

## IX. COMMUNICATIONS

A. Zoning Administrators Report on file

Mr. Nanney reported issues with junk in the hamlet but they were due to missed trash pickups. He had reports of dogs barking on Hogan Rd. Investigation showed they were sometimes barking, sometimes not. He will keep an eye on it. There was a report that a landscaping business had equipment parked where it was not allowed. Mr. Nanney spoke to the owner.

B. Trustees Report - None

## X. INFORMATIONAL ITEMS – None

## XI. PUBLIC COMMENT -

Jared Jeffries, 11316 E. Austin Rd just moved to the township. He wants to buy more land to start a campground with U-pick facilities attached. He wants to provide lodging in the township at a campground with shuttles to games, weddings, etc.

## XII ADJOURNMENT – Moved to adjourn Horney, support Barbu. Meeting adjourned at 9:22 PM by unanimous voice vote.

APPENDIX

Rec'd 8/16

August 9, 2021

Bridgewater Township Planning Commission  
10990 Clinton Road  
Manchester, MI 48158

Re: Solar and Wind Energy Facilities  
Ordinance 67-5

Dear Planning Commission Members:

The Bridgewater Township Master Plan has historically vowed to

**Preserve the Agricultural Characteristics of our Township** while considering new development that is compatible with our agricultural character.

I agree that private residences and businesses should have the right to utilize solar or wind energy with reasonable requirements that protect adjacent property owners from visual nuisance and potential exposure to electromagnetic field (RMF) radiation.

**I totally disagree with allowing any area of Bridgewater Township to develop a Commercial Solar or Wind Farm for the following reasons.**

- The property will be effectively removed from the property tax rolls leaving the financial needs of the Township solely to the remaining property owners.
- Legislation currently being considered would eliminate personal property tax for public utilities such as solar farms, wind farms and power transmission facilities.
- Solar farms have been proven to emit unhealthy levels of EMF radiation and the Township should not permit an enterprise that has proven health risks.
- **Natural habitat would be removed from our Township** forever with the construction of a solar farm regardless of how one tries to make it look.
- Approximately 4,000 acres (over 17% of the total land area of the Township) of agricultural land could be eliminated from farming operations that the Township has vowed to preserve.
- Solar and wind energy farms are being implemented solely because there is a politically based mandate for them. Published studies have demonstrated that neither solar nor wind energy farms are cost effective when compared to other forms of energy generation.

In summary, the solar and wind energy generation Ordinance 67-5 proposed for residences and businesses are acceptable as proposed but **the Township should specifically exclude the development of commercial solar and wind energy farms in Bridgewater Township** because they are totally inconsistent with our Master Plan and pose an unreasonable financial and health impact on other property owners of the Township.

Respectfully,



Glenn Burkhardt  
11727 Hoelzer Road



nancy

8:43 AM

To: rodney@buildingplace.net >

## Solar and Wind

Hello Rodney, we could not load your files (or maps) .We tried both on our phones and our computer. However, we do have some thoughts. We don't want it here in our township. It will ruin these areas natural beauty and have effects on our whole community and wild life especially the wind energy. I don't want big Company in our town. We do not want more work trucks ect driving through our town. Our roads cannot handle all the extra truck traffic and heavy equipment. Basically , it will turn our township into their township. Then other things will move in. We are a no vote on these plans. After all we went through as a tiny business to be here in the Township, you all are going to let them take over? That dose not make any sense? Sincerely, Tim and Nancy Frey 8430 Kaiser Rd. Saline ,Mi 48176

August 20, 2021

SUBJECT: Bridgewater Ordinance on Solar Farms

Hello.

My Name is Karen Sherman. My husband Douglas Sherman and I own Land in Bridgewater Township, Parcel #s Q-17-35-400-002, and Q-17- 35-100-011.

We attended the Public Meeting of the Planning Commission August 16, 2021. We heard many concerns of our neighbors. WE CERTAINLY AGREE they have the right to their opinions. I didn't have my act together to respond to their anxieties, so I just listened. OUR comments would have turned that meeting into arguing, and could have had severe negative results.

Upon a sleepless night, my mind was going over their anxieties. Much thought went into my conclusions. We definitely appreciate the hours all of you have spent on this important subject. Amending the Bridgewater Ordinance is a life-changing action for the twsp.

**PLEASE DEVOTE TIME TO CONSIDER AND RESEARCH THE FACTS WE ARE PRESENTING.  
PLEASE!**

A benefit to the community? “This project will go in somewhere”

The commercial solar panel project will provide much needed funds to the local farmers. These hard-working people are subject the weather, the Chicago Board of Trade, and the political arena. This project would provide these farmers with a stable income for the life of the contracts and possible even more.

Please see attachment for the 25-year worksheet. This will bring in around 28.5 million dollars to the landowners. To our small community of farmers this is a godsend. This additional income will be spent locally, as you know if farmers get money, they spend it.

Problem with ordinance as written...

Current ordinance under consideration is basically unusable and unfair. The proposed tracts will eliminate almost all the current contract holders. They are eliminated just because they are outside the corridor, all but 60 acres of the 1200 acres would be removed from consideration. When local governments try to tell private enterprise companies how to conduct their business it has really has not fared well for anyone concerned. A better method might include people from local government, company representatives and yes, the



farmers involved, working together. Does it help passing an ordinance that won't work.

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## SOLAR EMISSIONS:

I don't want to be biased. This information I am about to present is

from the site (<https://solarbay.com.au>).

The name of the article is "How Much Emissions Does a Solar Power System Prevent?" Date of info is 01 October 2020. There are 3 sub-headings —

1. Estimating the Total Emissions of a Solar Array---
2. Avoided Emissions When Solar Power Replaces Coal--
3. Avoided Emissions When Solar Power Replaces Natural Gas.

The last paragraph of these articles CONCLUDES:

\*\*\*There is a common misconception that Solar Panels produce zero emissions, but this only applies for the power generation process. When manufacturing, construction, maintenance and decommissioning are considered, it is possible to calculate emissions for solar arrays and wind turbines. However, the emissions produced by coal and gas generation are consid-

erably higher, which means that a large solar farm keeps thousands of tons of emissions away from the atmosphere.

Last paragraph relating to Solar versus Coal

\*\*\*\*Carbon capture and storage (CCS) is often presented as a solution to make coal power clean. Assuming that CCS technology reaches 90% effectiveness, coal power could reach emissions of around 100 g CO<sub>2</sub>/kWh. The emissions for 67,500 MWh would be 6,750 tons, which is still 2.5 times higher than the estimated solar power emissions.

We asked, “What is MWh?”

A megawatt-hour (MWh) is a unit of measure of electric energy. A MWh is 1,000-kilowatt hours (kWh).

An MWh is the amount of

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electricity generated by a one megawatt (MW) electric generator operating or producing electricity for one hour.

<https://go.sunpower.com/homesolarpower/Michigan> 9  
AUG 2017

The Environmental Protection Agency (EPA) estimates that 20 years of solar energy saves approximately 320,000 pounds of carbon dioxide emissions. Not only will this contribute to improving the environment, but it also decreases America's dependence on overseas sources and helps the fight against global warming.

<http://epa.gov> Greenhouse Gas Emissions...Passenger Cars, etc. What is the average annual carbon dioxide (CO<sub>2</sub>) emissions of a typical passenger vehicle?

\*\*\*\*A typical passenger vehicle emits about 4.6 metric tons of carbon dioxide per year. This assumes the average gasoline vehicle on the road today has a fuel economy of about 22.0 miles per gallon and drives around 11,500 miles per year. Every gallon of gasoline burned creates about 8,887 grams of CO<sub>2</sub>. (March 2018)

One attendee at the 8-16-21 meeting brought up a viable thought. We all use cell phones. I still today question if I should put it in my pocket for long periods.

What's the danger with Cell Phones and Cell Towers?  
What's the danger of Microwave Ovens?

## SOLAR PANEL MANUFACTURING:

This article was found at ([spectrum.ieee.org](http://spectrum.ieee.org)) 13 NOV 2004

“To protect the industry’s reputation, the manufacturers of photovoltaic panels began to inquire about the environmental practices

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of polysilicon suppliers. Consequently, the situation is now improving. In 2011 China set standards requiring that companies recycle at least 98.5 percent of their silicon tetrachloride waste. These standards are easy to meet so long as factories install the proper equipment. Yet it remains to be seen how well the rules are being enforced.

This problem could completely go away in the future. Researchers at the National Renewable Energy Laboratory in Golden, Colo., are looking for ways to make polysilicon with ETHANOL instead of chlorine-based chemicals, thereby avoiding the creation of silicon tetrachloride altogether.” ---(this is the end of this article)

We are now living in 2021 and advancement is continuing.

BATTERIES---I really didn't understand why this subject was being discussed however, I found this.

\*\*\*\* “In general, solar batteries are very safe. Lithium ion, salt water and lead acid batteries are the main types of solar battery systems available. All are safe to pair with a home solar system.”

**SOLAR PANELS DESTROY THE BEAUTIFUL LANDSCAPE?**

I will use the Gravel Pits between Clinton and Tecumseh as an example. I lived in Clinton Twsp when the controversy was being discussed. **DO YOU REALIZE** that the only people who know those pits exist by sight are those, like me, who lived through the controversy? I personally think it is a pleasant drive past that business because of the **WELL- MAINTAINED** barriers. There is **NO** reason to believe the barriers proposed by Invenergy will be any less attractive and concealing. The only way one will see those will be if you fly over. Doug and I are pilots of a low and slow plane and we are awed by the beautiful landscapes.

I will tell you this, **HOWEVER**. There are lots of homes that would be categorized as an eye-sore. You don't see the disgusting mess down on

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the ground because they are camouflaged by their buildings, which act as **BARRIERS** etc. from man's vision. At any rate, if a farmer is allowed to maintain their farm in this ugly manner, perhaps the house falling into disrepair and overgrown with vegetation...what is the point of disallowing **SOLAR Panels**. At least barriers would be constructed to hide panels. The neighbors across from these ugly habits, unfortunately are forced to live across from this squaller. (We know because we live across from just such living conditions. Their refuse even fly's onto our fields. In this case, there are no barriers.)

## **SUBDIVISIONS DESTROY BEAUTIFUL PEACEFUL VIEWS**

Many farmers have had to sell their farms to developers because of old age and financial issues. Perhaps they need proper care in those **GOLDEN YEARS**. I know of many that have no one to continue the farm and have been forced to sell. Is a subdivision desirable? Yet these have been allowed. Those stand much

higher than any solar farm. Barriers are impossible at hiding the height of such developments. Granted... I do not know if the ordinance of Bridgewater would even allow a farmer to sell .. if...a developer's intentions were to build a subdivision.

## DESTRUCTION OF ROADS

Most of the roads where farms exist are dirt roads.

Our fields are on Neblo Road. Each season we call the Washtenaw Road Commission because the road is unpassable for our equipment. We have justifiable concern that the equipment needs to be usable when reaching the field...let alone they beat our bodies bouncing over the potholes. (Yes, I do know what I am talking about. I combine and harvest the corn and am a driver of those machines.

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A hired hand is not feasible, moneywise, for us to hire such help. All farmers are in that predicament. The next issue is to find a capable, knowledgeable person. Who will do the **HARD WORK**? **ALL** successful, struggling farmers perform full days. Long hours from morning till night??? (Farmer's wives work off the farms to supply money to survive)

I wonder how residents reacted when the Model “T”s, and “A”s started running down our roads in the early 1900s...leaving ruts and frightening the horses...Not to mention the noise! Solar Panels are silent.

The traffic would be next to nothing once the panels are installed. The gravel pit in Clinton everyday uses many gravel trucks and some semis on the paved Clinton-Tecumseh Road to carry the LOADS OF GRAVEL. However, That Road is one of the best roads in the county even though it gets that heavy use.

## EFFECTS ON BIRDS AND HABITAT

\*\*\*\*\*I googled “solar panels effect on wildlife deaths”

“In another study led by Walston and published earlier this year, Argonne researchers estimated that large solar farms are responsible for somewhere between 37,800 and 138,600 bird deaths in the United States each year. ...So far, more bird deaths have been reported at Ivanpah than at any solar farm. Aug 17, 2016

\*\*\*\*\*I googled “Auto vehicles in death of birds”

“Studies have estimated that as many as 1.39 billion birds die annually in collisions with human-made structures such as vehicles, buildings and windows,



power lines, communication towers, and wind turbines. Mortalities from collisions affect some bird groups more than others.”

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What is the difference between 138,600 bird deaths annually by solar farms and 1.39 billion deaths annually by vehicles, etc.?

Everyone of us should have left that meeting August 16, and drove our vehicle to the nearest disposal site for demolition.

We could go on with the coyote (predators) effect on bird survival.

COYOTES. We KNOW the lose of our pheasants... (although 60 years ago were ‘almost’ made extinct by the herbicide DDT) have come back somewhat. I have not seen one of those beautiful birds this summer. The DDT has now been replaced by another destructive threat...The coyotes. They have invaded our county in record numbers. What do they live on???? Not our field crops as the deer survive of. It is the eggs and bodies of our family pets...our family cats, puppies and the list goes on.

**FUTURE of FOOD AVAILABILITY THREATENED**

Most People go in the market and expect a jug of milk. They have NO concept of how that got there. They feel FARMERS are at fault when the price goes up. Little do they know that after the trucking, inputs, and middlemen etc., a very small per cent of the price of that gallon of milk goes to the farmer. The time is coming when there will be a food shortage here in the United States. That will be the farmer's fault too.... We ARE the ones they WILL blame. After all. The Government gives us price supports. To them, that's proof we are very well off.

One more insult to the farmers given by an attendant the night of August 16th spoke of us always getting a huge harvest of 200 Bushel per acre. Did they know the price for those bushels are dictated by the CHICAGO BOARD AND TRADES? It functions much as the stock market. It's based on supply and demand. When we have a good crop,

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everyone's yield lowers the price per bushel. Many times, the price we receive per bushel barely covers the input costs, let alone have and profit to provide a living.

Do you remember that the price of a 2 X 4 ... drywall went up astronomically last fall? It has come down some to the RELIEF of the contractors and perspective home owners.

Statistically, when the farmers input costs go up, those costs stay HIGH. The price of 1 BAG OF SEED is now over \$100. The price of one piece of equipment often costs the same money as the construction of 3 houses. Again, Bridgewater inhabitants need to consider the facts. Farmers are disappearing!!!!!!!!!!!!!!!!!!!!!!

## CONCLUSION

OUR HEARTS ARE HEAVY. I know our neighbors in Bridgewater Twsp are upset. But we don't think they have the whole story. Do they realize these solar panels are only going under High Power Lines? The panels won't necessarily be their view out their Window. Personally, (the only way I can protect my view from my house is to buy the land) I would need to own my view. That's assuming the land was for sale.

We do happen to own land under the High-Power lines. Is it my fault my father bought that land? Is it my fault the times are changing? Is it the fault of

farmers involved that Greenhouse Gases are a mandate for the future?

(This definition of greenhouse gases puts more meaning into this mandate subject of Greenhouse gases about to be ordered by the U.S. Govt.)

Definition for Greenhouse Gases:

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“A gas that contributes to the greenhouse effect by absorbing infrared radiation, e.g., carbon dioxide and chlorofluorocarbons” (Sustainable)

My hope is that you will consider this information. I feel this material is a fair, intelligent, well researched evaluation of Solar Farm feasibility. This is not a “just off the top of my Head” .... or....” off the Cuff” or just whining.

It’s taken far longer for me to research this unbiased knowledge than the 2-hour meeting at the townhall meeting on the 16<sup>th</sup>. As one of the quotes I presented says... there ARE negatives to Solar Farms. My question to you...and I deserve a fair, unbiased answer.....

“Weighed in the balances, are Solar Farms an item that should be allowed in the revised Bridgewater Or-

dinance OR should we ban them now!? We'd be forcing some farm entities to go under even though Solar Farms are viable and part of our future mandates. Will we disallow?. only to be forced down the road, in the not-too-distant- future, to be implemented by the U.S. Government....to be forced on mankind ?

DO WE HAVE THE RIGHT, with the facts submitted?

TO MESS WITH ANOTHER PERSON'S SURVIVAL, JUST BECAUSE OUR VIEW OUT OUR WINDOW IS THREATENED... OR THE ROADS WILL TEMPORARILY BE USED BY HEAVY EQUIPMENT...OR THAT SOLAR POWER. Which will be soon forced?... THIS MAY BE THE DAIRY FARM ON HACK ROAD, THAT'S BEEN GIVEN A CHANCE A LAST-DITCH EFFORT TO SAVE THEIR FAMILY FARM AND THE HISTORY OF FOOD PRODUCTION IN OUR BEAUTIFUL TWSP

DOES A GROUP OF EFFICIENT SERVANTS as you are...? HAVE THE RIGHT TO DISALLOW WHAT the farmers NEED TO SURVIVE WHEN FACTS SUPPORT THAT .... IT IS SAFE?

HE, THE FARMER, HAS BEEN OFFERED AN OPPORTUNITY. CAN WE REALLY SAY viewing ALL the facts that: ...He does NOT have that right to USE THE PROPERTY HE OWNS for his welfare and benefit of??

Facts show it is as safe

THIS IS PRESENTED WITH EXTREME RESPECT AND SINCERITY,

KAREN SHERMAN 10716 BILLMYER HWY  
TECUMSEH, MI 49286 517-403-4546

P.S. WE hope WE deserve an answer, please. WE EXPECT THE SAME RESPECT THAT THE ATTENDANTS AT THE AUGUST 16, 2021, MEETING RECEIVED. THANK YOU FOR YOUR DILIGENT CONSIDERATION.

AGAIN!!!!!!

WE ASK THIS WITH DEEP RESPECT FOR YOUR POSITION AND YOUR TIME TAKEN OUT OF YOUR BUSY LIVES, TO SERVE US.

## Bridgewater Township Solar Panel Project

Total	Glass	Contract	Glass	Low Rate	High Rate	Inflation
Acres	Acres	Rate	Rate	Acres	Acres	Amount
1200	800	\$ 25.00	\$ 1,100.00	400	800	2%

Year	(no panels)	(Panels)	Total to Farmer:
	Income to land owners:		
1	\$ 10,000.00	\$ 880,000.00	\$ 890,000.00
2	\$ 10,200.00	\$ 897,600.00	\$ 907,800.00
3	\$ 10,404.00	\$ 915,552.00	\$ 925,956.00
4	\$ 10,612.08	\$ 933,863.04	\$ 944,475.12
5	\$ 10,824.32	\$ 952,540.30	\$ 963,364.62
6	\$ 11,040.81	\$ 971,591.11	\$ 982,631.91
7	\$ 11,261.62	\$ 991,022.93	\$ 1,002,284.55
8	\$ 11,486.86	\$ 1,010,843.39	\$ 1,022,330.24
9	\$ 11,716.59	\$ 1,031,060.26	\$ 1,042,776.85
10	\$ 11,950.93	\$ 1,051,681.46	\$ 1,063,632.39
11	\$ 12,189.94	\$ 1,072,715.09	\$ 1,084,905.03
12	\$ 12,433.74	\$ 1,094,169.39	\$ 1,106,603.13
13	\$ 12,682.42	\$ 1,116,052.78	\$ 1,128,735.20
14	\$ 12,936.07	\$ 1,138,373.83	\$ 1,151,309.90
15	\$ 13,194.79	\$ 1,161,141.31	\$ 1,174,336.10
16	\$ 13,458.68	\$ 1,184,364.14	\$ 1,197,822.82
17	\$ 13,727.86	\$ 1,208,051.42	\$ 1,221,779.28
18	\$ 14,002.41	\$ 1,232,212.45	\$ 1,246,214.86
19	\$ 14,282.46	\$ 1,256,856.70	\$ 1,271,139.16
20	\$ 14,568.11	\$ 1,281,993.83	\$ 1,296,561.94
21	\$ 14,859.47	\$ 1,307,633.71	\$ 1,322,493.18
22	\$ 15,156.66	\$ 1,333,786.38	\$ 1,348,943.05
23	\$ 15,459.80	\$ 1,360,462.11	\$ 1,375,921.91
24	\$ 15,768.99	\$ 1,387,671.35	\$ 1,403,440.35
25	\$ 16,084.37	\$ 1,415,424.78	\$ 1,431,509.15
Totals:		\$ 320,303.00	\$ 28,186,663.76
Grand Total:			\$ 28,506,966.75

DRAFT





**Washtenaw County Broadband Task Force**  
 Established by the Washtenaw County Board of Commissioners  
 Working to Achieve Countywide Broadband Equity by 2022



## VIRTUAL Meeting Minutes

Thursday, July 15, 2021  
 8:00 – 9:00 A.M.

I. Call to Order

Chair Fuller called the meeting to order at 8:00 am

Members Present:

Diane O’Connell  
 Belynda Domas  
 Cal Messing  
 Karen Nolte  
 Valisa Bristle  
 Elaine Bater  
 Gary Munce  
 Lisa Moutinho  
 LJ Walter  
 Gary Pirkola  
 Alec Jerome  
 Amanda Nimke Ballard  
 John Kingsley

Ann Arbor Township  
 Augusta Township  
 Bridgewater Township  
 Dexter Township  
 Freedom Township  
 Lima Township  
 Lyndon Township  
 Manchester Township  
 Northfield Township  
 Saline Township  
 Scio Township  
 Sylvan Township  
 Webster Township

Jason Maciejewski  
 Shannon Beeman  
 Kyle Mazurek  
 Barb Fuller  
 Ben Fineman

Commissioner District 1  
 Commissioner District 3  
 Comcast  
 Chair  
 Vice Chair

Others Present:

Paul Schissler  
 Justin Heinze  
 Chris Scharrer

II. Approval of the Agenda

Chair Fuller moved the agenda, adding  
 4C - CMIC 2.0 Award Announcement  
 4D - Update from the Chair

Kingsley motioned support as amended, seconded by Munce  
 Unanimous Approval

III. Approval of June 17, 2021 Meeting Minutes  
Motion to approve as presented, Munce. Seconded by Beeman  
Unanimous approval

IV. Updates

A. Washtenaw Board of County Commissioners

American Rescue Plan allocation

to fund broadband gap-filling initiative

Commissioner Maciejewski discussed the upcoming conversation at the Board of Commissioners table about allocating American Rescue Plan Act funds sufficient to close the digital divide in Washtenaw County

- A decision is forthcoming – discussion at August 4 BOC Meeting
  - Ways & Means & possibly Board meetings
- Washtenaw County is receiving \$71m
- Broadband is an encouraged use of the funds
- Encouraged residents to complete BOC survey
- Townships will be hearing from County Administration regarding a contribution (cost sharing) from the townships own ARPA funding

Commissioner Beeman added:

- She will be holding two town hall meetings to discuss ARPA options with residents.
  - Residents are encouraged to share, link and encourage everyone to share their broadband stories and struggles via survey

B. RFP for Broadband Gap Filling

Ben reported that interviews with RFP respondents have concluded, awards will be dependent on BOC allocation

C. CMIC 2.0 Award Announcement

Kyle shared that Comcast has received a CMIC award for 480 addresses (total) in the following townships: Scio (198), Ann Arbor/Northfield (119) and Lodi (163)

- The CMIC timeline is TBD – although the terms of the grant proposed a completion date of 9/2025

D. Update from the Chair

Survey link is on BBTF page (red box at top of page) – please take the survey, attend town halls and August 4 meeting of the Board of Commissioners.

Encourage neighbors, friends and family to do the same.

V. Action Items

None

VI. New Business

None

VII. Old Business

None

VIII. Township Updates

LJ reported that Northfield Township had been approached by National Fiber regarding a buildout. The group presented their plan at the Tuesday Northfield Board meeting – this would be a co-op model. Ben offered a reminder, when you get these solicitations, please refer the company to Ben and Gary Munce, too.

IX. Public Comment

Paul Schissler – ATT customer (1.4d/.03 up) on Trinkle Road in Dexter applauded the efforts of the BBTF, stated his neighbors have access to high speed internet, but has been quoted exorbitant rate to have his home connected. Will take the survey.

X. Announcements

Chair Fuller again reminded the group to attend and participate in the August 4 BOC meeting.

XI. Adjournment

Motion to adjourn – Walter, supported by Beeman

The meeting adjourned at 8:44 am

**NEXT MEETING:** August 19, 2021 @ 8:00-9:00AM – Zoom format