



# *Milton Township*

32097 Bertrand St., Niles, MI 49120 Phone (269)684-7262 Fax (269)684-1742  
Email: [milton@miltontwp.org](mailto:milton@miltontwp.org) Website: [www.miltontwp.org](http://www.miltontwp.org)

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## **Agenda for Milton Township Regular Board Meeting Milton Township Hall - 32097 Bertrand St., Niles, MI Tuesday January 16<sup>th</sup>, 2018 7:00 P.M.**

### **Call to Order/Pledge of Allegiance:**

### **Community Reports:**

1. Planning Commission Ex Officio Member
2. Other committee chairs
3. Visiting officials

### **Anyone Wishing to Speak to the Board: (3 min/person)**

### **Board Member Comments:**

### **Approval of Agenda:**

### **Approval of Previous Minutes:**

### **Business (w/attendees):**

#### **Old Business:**

1. Rental Updates
2. Multi-use Path Updates
3. Noise/Nuisance Ordinances Reviews

#### **New Business:**

1. Board of Review Alternate Appointment
2. Zoning Board of Appeals Alternate Appointment
3. Board of Review March Meetings
4. February Newsletter
5. 2018-2019 Budget Public Hearing
6. CCRC Tree Cutting on Redfield
7. Private Road Zoning Amendment
8. Accessory Building Zoning Amendment
9. Enforcement Zoning Amendment

### **Financial Report:**

1. Review of Township Budget
2. Financial Reports
3. Approval of Checks

### **Adjournment:**



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## **Minutes for Milton Township Board of Trustees Regular Board Meeting Milton Township Hall - 32097 Bertrand St., Niles, MI Tuesday December 19, 2017 7:00P.M.**

Meeting called to order at 7:00pm and the pledge was recited.

Members Present: Supervisor Robert Benjamin, Clerk Steve Sante, Trustee Eric Renken, Trustee Kelly Sweeney

Members Absent: Treasurer Susan Flowers

### **Community Reports:**

Sweeney reports that he did not attend the planning commission meeting. Sweeney read from the minutes and noted that a resident requested his 39 acre parcel to be rezoned. Sweeney went on to say that there was a discussion on future land use and a three year road budget was discussed. Meeting dates have been selected for 2018.

### **SMCAS**

Renken reports that the finances for SMCAS are much improved over last year with \$300,000 in the bank. Renken went on to say that a new wheelchair ramp was purchased and the audit report is due to be received on December 28, 2017.

### **Fireboard**

Renken reports there was a lengthy discussion on outstanding funds owed to the Edwardsburg Fire Department by three townships.

### **Election Commission**

Sante reports that new election equipment, which is being provided by the state, is due to be delivered in January.

### **Board of Review**

Roger Kempton reports that the December BOR is completed. Four residents filed appeals at the meeting.

**Visiting Officials:** None Present

**Board Member Comments:** None

**Public Comment:** None Made

**Approval of Agenda:**

Add: Meeting & Holiday Dates  
Standing Desk

**Approval of Previous meeting minutes:**

Motion: Benjamin made a motion to approve the 11/21/17 minutes as amended.

Second: Renken

Discussion: None

Motion Carried Unanimously

**OLD BUSINESS****Rental Update**

No updated provided

**Multi-Use Path**

Sweeney indicates he will be meeting with the Cass County Road Commission on the MUP. He went on to say that a grant has been received by NATS for the completion of the path to Redfield Road.

**Noise/Nuisance Ordinance Reviews**

The board had a discussion on ways to enforce the township noise/nuisance order at all times of day and night. No action was taken.

**NEW BUSINESS****Edwardsburg Fire Department:**

A lengthy discussion occurred on past due amounts owed to the Edwardsburg Fire Department. The reasons for the oversight were discussed and corrections moving forward.

**W-2**

Sante asked the board members if they thought we should hire Krugel and Lawton to review W-2's before they are sent out. The following motion was made:

Motion: Sante made a motion to hire Krugel Lawton to review W-2's before sending them out at a cost not to exceed \$150.

Second: Renken

Discussion: We need a new line in the budget for this item.

Roll Call: Renken Y, Sante Y, Sweeney Y, Benjamin Y

Motion Carried

**Securing Security Equipment**

Motion: Benjamin made a motion to purchase supplies need to secure the security equipment.

Second: Renken

Discussion: None

Motion Carried Unanimously

**Smith's Chapel Rental Agreement Updates:** Tabled

### **Holiday & Meeting Dates**

Motion: Benjamin made a motion to approve the monthly meeting dates and holiday schedule.

Second: Renken

Discussion: None

Motion Carried Unanimously

### **Standing Desk**

Motion: Benjamin made a motion to approve the purchase of the standing desk at a cost not to exceed \$215.28.

Second: Renken

Discussion: None

Roll Call: Renken Y, Sante Y, Sweeney Y, Benjamin Y

Motion Carried

### **Review Of Township Budget**

Motion: Benjamin made budget resolution 2017-17R

SC Maintenance	+\$200.00
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Loan To Fire Fund	+12,069.00
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Audit/Consulting Services	+150.00
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General Fund	-\$12,419.00
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Second: Sweeney

Discussion: None

Roll Call: Renken Y, Sante Y, Sweeney Y, Benjamin Y

Motion Carried

Motion: Benjamin made budget resolution 2017-18R

Edwardsburg Fire Fund	+\$12,069.00
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Loan To Fire Fund	-\$12,069.00
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Second: Renken

Discussion: None

Roll Call: Renken Y, Sante Y, Sweeney Y, Benjamin Y

Motion Carried

**Sweeny leaves at 7:40pm.**

### **Financial Reports:**

Flowers submitted a report in the board packet that shows the township funds total \$612,407.02

### **Approval of Checks**

Motion: Sante made a motion to approve the checks with the following additions

Nick Williamson	\$620.00
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Smith's Chapel Society	\$90.00
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Edwardsburg Fire Fund	\$12,069.00
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Second: Renken

Discussion: None

Roll Call: Flowers Y, Renken Y, Sante Y, Benjamin Y

Motion Carried

**Adjournment**

Motion: Renken made a motion to adjourn at 8:46pm.

Second: Benjamin

Discussion: None

Motion carried unanimously

UNOFFICIAL



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## **2018 NOTICE OF BOARD OF REVIEW**

**Milton Township  
32097 Bertrand St.  
Niles, MI 49120**

PLEASE TAKE NOTICE that the Board of Review will meet at the Township Hall, 32097 Bertrand St. Niles, Michigan 49120, to examine and review the 2018 Assessment Roll. The board will convene on the following dates for the hearing of appeals of assessments or taxable values, poverty exemptions, veteran's exemptions, parcel classification appeals and/or current year qualified agricultural denials:

Tuesday	March 6, 2018	12:00pm	<b>Organizational Meeting</b>
Monday	March 12, 2018	9:00 am to 3:00 pm	<b>Appeal Hearing</b>
Tuesday	March 13, 2018	3:00 pm to 9:00 pm	<b>Appeal Hearing</b>
Wednesday	March 14, 2018	12:00pm	<b>Wrap-Up Meeting</b>

The Board of Review will meet as many more days as deemed necessary to hear questions, protests, and to equalize the 2018 assessments. **By board resolution, residents are able to protest by letter, provided letter is received prior to 9:00pm March 13<sup>th</sup>, 2018.**

Tentative ratios and the estimated multipliers for each class of real property and personal property for 2018 are as follows:

### **MULTIPLIER TABLE TO BE UPDATED FOR 2018**

Agricultural	44.64%	1.120
Commercial	45.43%	1.100
Industrial	32.63%	1.329
Residential	49.63%	1.007
Personal Property	50.00%	1.000

Tentative equalization factor of 1.0000 for all classes is expected after completion of Board of Review.

Milton Township Board Meetings are open to all without regard to race, national origin, sex or disability.

### **American with Disabilities (ADA) Notice**

The Township will provide necessary reasonable services to individuals with disabilities at the Board of Review meetings upon 7 days notice. Contact: Robert Benjamin, 32097 Bertrand St., Niles, MI 49120, 269-684-7262

Board of Review Members: Roger Kempton, Virginia Kraft, Thomas Talley, Robert Benjamin-Secretary of Board of Review



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## **Resolution \_\_\_\_\_**

### **Resolution to Allow Local Residents to Protest in Writing**

In order to ease the burden on taxpayers, the assessor and the board of review and to ensure that all taxpayers have an equal opportunity to be heard by the board of review, the Township of Milton hereby resolves, according to provisions of MCL 211.30(7) of the General Property Tax Act, that the board of review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

All notices of assessment change and all advertisements of board of review meetings are to include a statement that the resident taxpayers may protest by letter to the board.

Adopted this date: \_\_\_\_\_



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## **Notice of Public Hearing To Discuss 2018-2019 Budget**

The Milton Township Board will hold a public hearing on the proposed township budget for fiscal year 2018 at Milton Township Hall located 32097 Bertrand Street, Niles, MI 49120 on March 20<sup>th</sup>, 2018 at 6:30pm.

**\*The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**

A copy of the budget is available for public inspection at online at [www.miltontwp.org](http://www.miltontwp.org) or at the township hall during normal business hours.

The Milton Township board will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon 14 days notice to the Milton Township board. Individuals with disabilities requiring auxiliary aids or services should contact the Milton Township board by writing or calling the following: Robert Benjamin, Supervisor (269) 684-7262.



# *Cass County Road Commission*

Board of Commissioners:  
*Robert Thompson, Chairman*  
*Sandra Seanor, Vice Chair*

*Roger Bowser, Member*  
*Jamie Stafne, Member*  
*Kent Clark, Member*

January 8, 2018

Mr. Robert Benjamin  
Milton Township Supervisor  
32097 Bertrand Street  
Niles, Michigan 49120

Re: HRRR Project Application

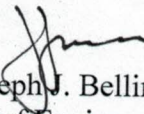
Dear Mr. Benjamin:

Each year the Cass County Road Commission applies for various safety grant funds administered by the Michigan Department of Transportation to improve the safety for the motoring public on our road system. One of the projects we applied for was for fixed object removal, in this case trees, located along Redfield Street between Fir Road and Brush Road.

In order to be eligible for this type of work we had to show that accidents related to impacts with trees inside the Right-of-Way have occurred and are severe and frequent enough to warrant expenditure of grant funds to improve safety. This portion of Redfield Street has had six (6) crashes involving vehicles striking trees after leaving the road surface resulting in a fatality and several lesser injuries in the 5 year period from 2012 - 2016.

The Road Commission would like to make Milton Township aware of our grant request and welcomes any discussions you feel are necessary to educate citizens concerning the need for the project. We anticipate that MDOT will select projects in March 2018 for FY 2019 projects. There is no cost to the Township associated with this project if selected by MDOT.

Sincerely,

  
Joseph J. Bellina, P.E.  
Chief Engineer

**Milton Township**  
**Profit & Loss Budget vs. Actual**  
**April 2017 through March 2018**

	Apr '17 - Mar 18	Budget	\$ Over Budget
<b>Income</b>			
<b>A BEGINNING FUND BALANCE (For Budgeting only)</b>	0.00	520,000.00	-520,000.00
<b>A TAXES</b>			
430 MILTON ALLOCATED TAXES (Milton Allocated Taxes Received)	13,113.96	131,157.93	-118,043.97
447 SUMMER TAX (REIMBURSEMENT - SUMMER TAX)	4,801.20	4,110.00	691.20
<b>Total A TAXES</b>	17,915.16	135,267.93	-117,352.77
<b>B LICENSES &amp; PERMITS</b>			
472 COMCAST FRANCHISE (COMCAST FRANCHISE REIMBURSEMENT)	26,049.29	24,900.00	1,149.29
477 · BUILDING PERMITS	14,551.00	14,000.00	551.00
477.1 · ELECTRICAL PERMITS	7,985.00	5,000.00	2,985.00
477.2 · MECHANICAL PERMITS	5,278.65	4,500.00	778.65
477.3 · PLUMBING PERMITS	3,575.20	3,200.00	375.20
<b>Total B LICENSES &amp; PERMITS</b>	57,439.14	51,600.00	5,839.14
<b>C STATE GRANTS</b>			
574 STATE SHARED REVENUE (STATE SHARED REVENUE)	268,236.00	302,204.00	-33,968.00
575 METRO FUNDS	3,228.73	3,300.00	-71.27
<b>Total C STATE GRANTS</b>	271,464.73	305,504.00	-34,039.27
<b>D CHARGES FOR SERVICES</b>			
626 CONDITIONAL USE APPLICATION	150.00	500.00	-350.00
627 FOIA FEES	1.90	20.00	-18.10
628 SITE PLAN REVIEW	1,550.00	500.00	1,050.00
628.1 PARCEL BOUNDARY ADJUSTMENT	1,500.00	0.00	1,500.00
628.3 REZONING REQUEST APPL.	1,175.00	0.00	1,175.00
628.4 LAND SPLIT / DIVISION FEE	1,150.00	0.00	1,150.00
629 ZBA HEARINGS ((ZBA - APPEAL HEARINGS))	500.00	500.00	0.00
631 PTAF	46,057.08	39,638.95	6,418.13
<b>Total D CHARGES FOR SERVICES</b>	52,083.98	41,158.95	10,925.03
<b>E INTEREST AND RENTS</b>			
665 INTEREST INCOME (Interest Income)	624.55	1,000.00	-375.45
667 RENTAL - SMITH CHAPEL (RENTAL - SMITH CHAPEL)	750.00	1,000.00	-250.00
668 OTH Rental	650.00	0.00	650.00
669 Township Room Rentals	6,875.00	3,000.00	3,875.00
670 Table & Chair Rental	27.00	20.00	7.00
<b>Total E INTEREST AND RENTS</b>	8,926.55	5,020.00	3,906.55
<b>F OTHER REVENUES</b>			
673 SALE OF FIXED ASSETS (SALE OF FIXED ASSETS)	0.00	3,450.00	-3,450.00
675 DONATIONS & GRANTS (DONATIONS & GRANTS)	3,450.00	0.00	3,450.00
676 OTHER REVENUES (OTHER REVENUES)	4,666.64	0.00	4,666.64
676.2 SMCAS ANNUAL CONTRACT (SMCAS ANNUAL CONTRACT)	0.00	1,250.00	-1,250.00
678 REIMBURSEMENT - ELECTIONS (REIMBURSEMENT - ELECTIONS)	3,485.78	900.00	2,585.78
678.3 EMP DEDUCTIONS	0.00	1,600.00	-1,600.00
<b>Total F OTHER REVENUES</b>	11,602.42	7,200.00	4,402.42
<b>Total Income</b>	419,431.98	1,065,750.88	-646,318.90
<b>Gross Profit</b>	419,431.98	1,065,750.88	-646,318.90
<b>Expense</b>			
<b>A TOWNSHIP BOARD</b>			
101-101-136.5 BUILDING NOTE PMT	0.00	128,344.28	-128,344.28
101-101-702 Trustee Salary	4,010.30	5,500.00	-1,489.70
101-101-710 SALARY-AA	25,990.35	33,904.00	-7,913.65
101-101-710.1 SECRETARY WAGES	5,187.24	5,408.00	-220.76
101-101-710.2 ACCRUED WAGES	0.00	1,769.23	-1,769.23
101-101-725.1 Amb. Board Meet	60.00	360.00	-300.00
101-101-725.2 NATS Meetings	120.00	360.00	-240.00
101-101-725.3 FOIA Expense	0.00	20.00	-20.00
101-101-725.4 FIRE BOARD MEETIN	300.00	720.00	-420.00
101-101-726 Office Expense	1,550.51	4,000.00	-2,449.49
101-101-728 Postage Expense (Postage Expense)	2,453.88	3,000.00	-546.12
101-101-731 Publications Exp.	862.76	1,500.00	-637.24
101-101-813 MTA Dues	2,975.34	3,000.00	-24.66
101-101-813.1 NATS Membership	0.00	1,850.00	-1,850.00
101-101-815 Computer & Software	2,428.35	4,200.00	-1,771.65
101-101-818 LOAN TO FIRE FUND	12,069.00	12,069.00	0.00
101-101-850 Telephone	4,898.48	6,000.00	-1,101.52
101-101-850.1 Internet	2,159.60	3,620.00	-1,460.40
101-101-861.2 Commitee Mileage	0.00	100.00	-100.00

**Milton Township**  
**Profit & Loss Budget vs. Actual**  
**April 2017 through March 2018**

	Apr '17 - Mar 18	Budget	\$ Over Budget
101-101-861.3 Admin/Sec.Mileage	0.00	100.00	-100.00
101-101-901 Legal Notices	325.92	800.00	-474.08
101-101-970 Equipment/Furniture	237.99	1,000.00	-762.01
<b>Total A TOWNSHIP BOARD</b>	<b>65,629.72</b>	<b>217,624.51</b>	<b>-151,994.79</b>
<b>B SUPERVISOR</b>			
101-171-702 (Salary) (Supervisor Salary)	12,468.75	15,750.00	-3,281.25
101-171-702.1 (Deputy Salary) (Deputy Supervisor Wages)	0.00	312.00	-312.00
<b>Total B SUPERVISOR</b>	<b>12,468.75</b>	<b>16,062.00</b>	<b>-3,593.25</b>
<b>C ELECTIONS</b>			
101-191-705 Wages Elect Inspec	837.00	837.00	0.00
101-191-726 Election - Supplies	95.29	400.00	-304.71
101-191-901 Legal Notices (Election - Legal Notices)	0.00	100.00	-100.00
101-191-931.1 Elect Mach Progm	425.00	500.00	-75.00
101-191-933 Elect Machine Maint	0.00	500.00	-500.00
101-191-975 Elec Meal Reimb	70.87	100.00	-29.13
<b>Total C ELECTIONS</b>	<b>1,428.16</b>	<b>2,437.00</b>	<b>-1,008.84</b>
<b>D CLERK</b>			
101-215-702 Salary-Clerk (Salary-Clerk)	16,822.98	21,250.00	-4,427.02
101-215-702.1 Wages - Deputy (Wages - Deputy)	452.83	1,300.00	-847.17
101-215-802.1 (Clerk Training) (Clerk Training)	0.00	200.00	-200.00
101-215-815 Computer Software (Computer Software)	1,034.00	1,034.00	0.00
101-215-902 Forms (Forms)	0.00	250.00	-250.00
<b>Total D CLERK</b>	<b>18,309.81</b>	<b>24,034.00</b>	<b>-5,724.19</b>
<b>E EXTERNAL AUDITS</b>			
101-202-802 Other Acct Fees	9,063.75	9,064.00	-0.25
101-202-802.1 Consulting Srvcs	0.00	150.00	-150.00
<b>Total E EXTERNAL AUDITS</b>	<b>9,063.75</b>	<b>9,214.00</b>	<b>-150.25</b>
<b>F BOARD OF REVIEW</b>			
101-247-725 (Wages) (BOR - per diem)	385.00	1,980.00	-1,595.00
101-247-731 (Publications) (BOR - Publications)	0.00	100.00	-100.00
101-247-802.1 (BOR Training) (BOR Training)	0.00	552.50	-552.50
101-247-861 (Mileage) (BOR - mileage)	0.00	75.00	-75.00
101-247-864 (Meals) (BOR - Meals & Lodging)	36.04	150.00	-113.96
101-247-901 (Legal/Notices) (BOR - Legal notices)	0.00	120.00	-120.00
<b>Total F BOARD OF REVIEW</b>	<b>421.04</b>	<b>2,977.50</b>	<b>-2,556.46</b>
<b>G TREASURER</b>			
101-253-702 (Salary) (Treasurer Salary)	15,833.27	20,000.00	-4,166.73
101-253-702.1 (Deputy Wages) (Deputy Treasurer Wages)	692.25	800.00	-107.75
101-253-734 (Service Fees) (Treasurer Bank Service Fees)	12.00	50.00	-38.00
101-253-802.1 (Treasurer Train) (Treasurer Training)	0.00	200.00	-200.00
101-253-815 (Computer) (Treasurer - computer/software)	63.00	200.00	-137.00
101-253-816 (Tax Roll Printing) (Treasurer - Tax Roll Mnt/Prt)	5,829.97	5,830.00	-0.03
101-253-861 (Mileage) (Treasurer - mileage)	10.70	50.00	-39.30
101-253-970 (Equipment) (Treasurer/New Equipment)	0.00	300.00	-300.00
<b>Total G TREASURER</b>	<b>22,441.19</b>	<b>27,430.00</b>	<b>-4,988.81</b>
<b>H ASSESSOR</b>			
101-257-728 POSTAGE EXPENSE	957.18	2,200.00	-1,242.82
101-257-809 ASSESSOR TRAINING	0.00	500.00	-500.00
101-257-815 BSA SOFTWARE	0.00	2,000.00	-2,000.00
101-257-815.1 ASSESSOR SOFTWARE	840.00	840.00	0.00
101-257-817 ASSESSOR WAGES	20,619.33	26,160.00	-5,540.67
101-257-818 ASSESSOR LEGAL EXP	500.00	8,000.00	-7,500.00
<b>Total H ASSESSOR</b>	<b>22,916.51</b>	<b>39,700.00</b>	<b>-16,783.49</b>
<b>I SMITH'S CHAPEL</b>			
101-265-921.2 SC Electric	446.44	500.00	-53.56
101-265-923.2 SC Heat	488.69	500.00	-11.31
101-265-933 (SC-Maintenance) (Smith Chapel Main.Bldg.)	521.56	700.00	-178.44
101-265-933.3 Mow Srvcs	120.00	1,000.00	-880.00
101-265-933.4 Snow Rem Srvcs	0.00	600.00	-600.00
101-265-940 (SC-Rent Commission (Sm Chpl - Rental Commission)	80.00	200.00	-120.00
<b>Total I SMITH'S CHAPEL</b>	<b>1,656.69</b>	<b>3,500.00</b>	<b>-1,843.31</b>

**Milton Township**  
**Profit & Loss Budget vs. Actual**  
**April 2017 through March 2018**

	Apr '17 - Mar 18	Budget	\$ Over Budget
<b>J TOWNSHIP HALL</b>			
101-265-921.2 TH Electric	3,734.90	5,000.00	-1,265.10
101-265-923.1 TH Gas	891.85	1,100.00	-208.15
101-265-924 TH Security	855.33	1,250.00	-394.67
101-265-931 GROUNDS KEEPER	524.00	524.00	0.00
101-265-931.3 Mow Srvcs	2,924.00	4,800.00	-1,876.00
101-265-931.4 TH Cleaning	110.09	250.00	-139.91
101-265-931.5 Snow Srvcs	620.00	2,900.00	-2,280.00
101-265-933 TH Equip. Maint.	764.30	800.00	-35.70
101-265-933.2 TH Maintenance	8,310.89	16,370.00	-8,059.11
101-265-934 Decorations	0.00	500.00	-500.00
<b>Total J TOWNSHIP HALL</b>	<b>18,735.36</b>	<b>33,494.00</b>	<b>-14,758.64</b>
<b>J.1 OLD TWSP HALL</b>			
101-265-921 ELECTRIC	147.52	441.90	-294.38
101-265-923.2 HEAT	229.08	279.62	-50.54
101-265-933.3 MAINT.	400.00	500.00	-100.00
<b>Total J.1 OLD TWSP HALL</b>	<b>776.60</b>	<b>1,221.52</b>	<b>-444.92</b>
<b>J.2 RENTAL EXP.</b>			
101-265-710 Event Manager Pay	2,861.53	2,950.00	-88.47
101-265-710.1 SECURITY SERVICES	400.00	600.00	-200.00
101-265-726 SUPPLIES	377.20	500.00	-122.80
101-265-970 EQUIPMENT	0.00	500.00	-500.00
101.265.970.1 RENTAL EQUIP	0.00	500.00	-500.00
<b>Total J.2 RENTAL EXP.</b>	<b>3,638.73</b>	<b>5,050.00</b>	<b>-1,411.27</b>
<b>J.3 WEATHER SIRENS</b>			
101-265-934 Siren Maint.	1,275.00	1,275.00	0.00
101-265-970 SIREN EQUIP	0.00	200.00	-200.00
101-265-970.2 WEATHER SIREN ELE	487.48	552.00	-64.52
<b>Total J.3 WEATHER SIRENS</b>	<b>1,762.48</b>	<b>2,027.00</b>	<b>-264.52</b>
<b>K ATTORNEY COSTS</b>			
101-266-826 LEGAL	5,266.92	10,000.00	-4,733.08
<b>Total K ATTORNEY COSTS</b>	<b>5,266.92</b>	<b>10,000.00</b>	<b>-4,733.08</b>
<b>L INSPECTORS</b>			
101-371-702.3 MECHANICAL LABOR (Mechanical Inspector Wages)	4,046.80	3,600.00	446.80
101-371-724 ELECTRICAL LABOR (Electrical Inspector Wages)	5,811.20	7,100.00	-1,288.80
101-371-724.2 BUILDING WAGES (Building Inspector Wages)	10,122.00	11,200.00	-1,078.00
101-371-724.3 BUILD MAINT. WAGE	1,975.00	3,000.00	-1,025.00
101-371-724.4 PLUMBING LABOR (Fees Plumbing Inspector)	2,402.00	2,560.00	-158.00
101-371-726 INSPECTOR SUPPLIES (Inspector Office Supplies)	471.00	700.00	-229.00
101-371-802 CONFERENCES (Inspector - conf & workshops)	172.00	300.00	-128.00
<b>Total L INSPECTORS</b>	<b>25,000.00</b>	<b>28,460.00</b>	<b>-3,460.00</b>
<b>M ROADS</b>			
101-446-969.2 STRIPING	2,969.80	2,969.80	0.00
101-446-969.3 MUP CONST	35,790.96	44,229.00	-8,438.04
101-446-969.5 MUP DESIGN	23,490.87	39,900.00	-16,409.13
101-446-969.5 MUP INSPECTION	6,248.08	15,900.00	-9,651.92
<b>Total M ROADS</b>	<b>68,499.71</b>	<b>102,998.80</b>	<b>-34,499.09</b>
<b>N STREET LIGHTS</b>			
101-448-820 STREET LIGHTS - ALL	7,007.67	8,500.00	-1,492.33
<b>Total N STREET LIGHTS</b>	<b>7,007.67</b>	<b>8,500.00</b>	<b>-1,492.33</b>
<b>O Spring Cleaning</b>			
101-528-943 TRASH CONTAINER	2,930.54	3,000.00	-69.46
<b>Total O Spring Cleaning</b>	<b>2,930.54</b>	<b>3,000.00</b>	<b>-69.46</b>



**Milton Township**  
**Profit & Loss Budget vs. Actual**  
**April 2017 through March 2018**

	Apr '17 - Mar 18	Budget	\$ Over Budget
<b>P PLANNING COMMISSION</b>			
101-410-725 (PC-Wages) (Planning Commission Wages)	4,230.00	6,650.00	-2,420.00
101-410-726 (PC-supplies) (Plan comm - Office Supplies)	0.00	200.00	-200.00
101-410-802 (PC-Conferences) (Plan Com Conf & Workshop)	0.00	600.00	-600.00
101-410-812 (PC-consultants) (Plan comm - Consultant)	1,580.00	4,000.00	-2,420.00
101-410-826 (PC-Legal) (Plan comm - Legal Services)	878.44	1,000.00	-121.56
101-410-901 (PC-Legal/Notices) (Plan comm - Legal Notices)	361.57	362.00	-0.43
101-410-901.1 (PC Mileage)	118.24	176.24	-58.00
101-410-901.2 (PC OPEN HOUSE)	57.15		
<b>Total P PLANNING COMMISSION</b>	<b>7,225.40</b>	<b>12,988.24</b>	<b>-5,762.84</b>
<b>Q ZBA</b>			
101-410-725.1 (ZBA WAGES) (ZBA Wages)	370.00	400.00	-30.00
101-410-726.1 (ZBA SUPPLIES) (ZBA - Office Supplies)	0.00	100.00	-100.00
101-410-826.1 (ZBA-LEGAL) (ZBA - Legal Services)	0.00	100.00	-100.00
101-410-861.1 (ZBA-MILEAGE) (ZBA - Mileage)	0.00	100.00	-100.00
101-410-901.1 ZBA-LEGAL NOTICE (ZBA - Legal Notices)	0.00	100.00	-100.00
<b>Total Q ZBA</b>	<b>370.00</b>	<b>800.00</b>	<b>-430.00</b>
<b>R ZONING</b>			
101-410-705.2 SALARIES	14,171.00	17,928.00	-3,757.00
101-410-802.3 ZA TRAINING	250.00	300.00	-50.00
101-410-826.2 LEGAL	40.00	500.00	-460.00
101-410-861.2 ZA - MILEAGE	203.62	203.62	0.00
101-410-970 EQUIPMENT	0.00	250.00	-250.00
<b>Total R ZONING</b>	<b>14,664.62</b>	<b>19,181.62</b>	<b>-4,517.00</b>
<b>S PARK &amp; RECREATION (PARK &amp; RECREATION)</b>			
101-751-931 PARK -MAINTENANCE (Park - Bldg Gr Maint)	3,450.00	3,500.00	-50.00
101-751-931.1 PORTA POTTY	0.00	1,338.75	-1,338.75
101-751-931.2 PARK-IMPROVEMENT	0.00	1,900.00	-1,900.00
<b>Total S PARK &amp; RECREATION (PARK &amp; RECREATION)</b>	<b>3,450.00</b>	<b>6,738.75</b>	<b>-3,288.75</b>
<b>T OTHER</b>			
101-850-822 FICA - MATCH (Employer - FICA Matching Share)	329.97	800.00	-470.03
101-850-822.1 PENSION - MATCH (Twp Bd - Pension matching (ERCON))	12,222.96	18,000.00	-5,777.04
101-850-822.2 MEDICARE - MATCH (Employee - Medicare Match Share)	2,003.62	2,800.00	-796.38
101-850-822.3 PENSION - FEES (Twp Bd - Pension costs)	516.89	2,200.00	-1,683.11
101-850-860 PAYROLL EXPENSES	31.01	200.00	-168.99
101-850-860.1 EMP DEDUCTIONS	1,303.72	1,600.00	-296.28
101-850-860.2 EMPLOYEE MEDICAL	135.00	180.00	-45.00
101-850-910 INSURANCE (Twp Bd - Insurance)	11,245.00	11,245.00	0.00
101-850-921 SHERIFF'S PATROL	0.00	1,300.00	-1,300.00
<b>Total T OTHER</b>	<b>27,788.17</b>	<b>38,325.00</b>	<b>-10,536.83</b>
<b>Total Expense</b>	<b>341,451.82</b>	<b>615,763.94</b>	<b>-274,312.12</b>
<b>Net Income</b>	<b>77,980.16</b>	<b>449,986.94</b>	<b>-372,006.78</b>



# Milton Township

## General Fund Balance

Treasurer Flowers

December, 2017

<b>FIFTH THIRD</b>		
Checking		\$248,045.53
In Transit Shared Revenue		\$55,032.00
<b>MUTUAL BANK</b>		\$37,205.92
		\$100,000.00
<b>CHEMICAL BANK:</b>		
CD		\$38,910.19
CD		\$158,551.81
Escrow Funds		\$1,340.93
Transit Account for Credit Cards		\$3,505.68
Petty Cash		\$97.17
Treasurers Cash Box		\$150.00
Admin Assistant Cash Box		\$200.35
Insurance Escrow	12264.88	\$0.00
Ambulance Account	1641.68	
Fire Account	20131.86	
ENDING BALANCE December, 2017	<b>TOTAL</b>	<b>\$643,039.58</b>

**Milton Township**  
**Transaction List by Date**  
**December 20, 2017 through January 16, 2018**

Date	Num	Name	Memo	Account	Amount
<b>Dec 20, '17 - Jan 16, 18</b>					
12/20/2017	ACH	Indiana Michigan P...	041-052-123-...	001.3 GENERAL F...	-278.70
12/20/2017	ACH	Indiana Michigan P...	042-357-867-...	001.3 GENERAL F...	-51.96
12/21/2017			Deposit	001.3 GENERAL F...	400.00
12/22/2017	11240	Buchar, Cori L		001.3 GENERAL F...	-1,045.82
12/22/2017			Deposit	001.3 GENERAL F...	27.00
12/27/2017	11250	Semco Energy		001.3 GENERAL F...	-67.02
12/27/2017	E-pay	EFTPS	38-1861254 ...	001.3 GENERAL F...	-140.82
12/27/2017	E-pay	EFTPS	38-1861254 ...	001.3 GENERAL F...	-1,362.34
12/27/2017	11254	State of Michigan.	38-1861254	001.3 GENERAL F...	-397.45
12/27/2017	ACH	JOHN HANCOCK, ...	54424	001.3 GENERAL F...	-449.22
12/27/2017	ACH	JOHN HANCOCK, ...		001.3 GENERAL F...	-666.59
12/27/2017	To Print	Aspire Financial Ser...		001.3 GENERAL F...	-50.00
12/28/2017	11241	Benjamin, Robert W		001.3 GENERAL F...	-463.15
12/28/2017	11242	Botts-Flowers, Sus...		001.3 GENERAL F...	-665.22
12/28/2017	11235	Hardin, Wayne		001.3 GENERAL F...	-1,228.00
12/28/2017	11246	Renken, Eric R		001.3 GENERAL F...	-98.95
12/28/2017	11247	Sante, Steve W.		001.3 GENERAL F...	0.00
12/28/2017	11248	Sweeney, Kelly		001.3 GENERAL F...	-98.94
12/28/2017	11243	Gibert, William M		001.3 GENERAL F...	-863.38
12/28/2017	11244	Glick, W. Eileen		001.3 GENERAL F...	-559.17
12/28/2017	11249	Stewart, Revie R		001.3 GENERAL F...	-151.07
12/30/2017	ACH	Midwest Connections		001.3 GENERAL F...	-269.95
01/03/2018			Deposit	001.3 GENERAL F...	55,032.00
01/03/2018			Deposit	001.3 GENERAL F...	165.00
01/03/2018			Deposit	001.3 GENERAL F...	809.00
01/03/2018			Deposit	001.3 GENERAL F...	7,875.13
01/05/2018	11255	Buchar, Cori L		001.3 GENERAL F...	-1,045.82
01/09/2018	ACH	Semco Energy		001.3 GENERAL F...	-95.35
01/10/2018	E-pay	EFTPS	38-1861254 ...	001.3 GENERAL F...	-140.82
01/11/2018	ACH	Midwest Energy & ...		001.3 GENERAL F...	-42.40
01/11/2018	ACH	Midwest Energy & ...		001.3 GENERAL F...	-412.00
01/11/2018	ACH	Midwest Energy & ...		001.3 GENERAL F...	-44.54
01/11/2018	11256	Pitney Bowes		001.3 GENERAL F...	-204.00
01/11/2018	11257	COMCAST CABLE-...		001.3 GENERAL F...	-385.72
01/11/2018	11258	AMERICAN ELECT...		001.3 GENERAL F...	-214.79
01/11/2018	11259	Cintas		001.3 GENERAL F...	-88.42
01/11/2018	11260	ADT Security Servi...		001.3 GENERAL F...	-65.52
01/11/2018	E-pay	EFTPS	38-1861254 ...	001.3 GENERAL F...	-1,281.48
01/11/2018	11280	State of Michigan.	38-1861254	001.3 GENERAL F...	-345.26
01/12/2018	ACH	AMERICAN ELECT...		001.3 GENERAL F...	-63.45
01/12/2018	11268	Botts-Flowers, Sus...		001.3 GENERAL F...	-665.23
01/12/2018	11271	Hardin, Wayne		001.3 GENERAL F...	0.00
01/12/2018	11272	Kempton, Roger K		001.3 GENERAL F...	-50.79
01/12/2018	11276	Sante, Steve W.		001.3 GENERAL F...	0.00
01/12/2018	11277	Shirk, Karen J		001.3 GENERAL F...	-92.35
01/12/2018	11278	Stewart, Revie R		001.3 GENERAL F...	-98.04
01/12/2018	11267	Benjamin, Robert W		001.3 GENERAL F...	-463.15
01/12/2018	11269	Gibert, William M		001.3 GENERAL F...	-863.37
01/12/2018	11270	Glick, W. Eileen		001.3 GENERAL F...	-559.17
01/12/2018	11273	Kretchman, Scott A		001.3 GENERAL F...	-50.79
01/12/2018	11274	Renken, Eric R		001.3 GENERAL F...	-98.95
01/12/2018	11275	Romanetz, Paul E		001.3 GENERAL F...	-50.79
01/12/2018	11279	Sweeney, Kelly		001.3 GENERAL F...	-98.95
01/14/2018	ACH	Comcast Business		001.3 GENERAL F...	-106.77
01/16/2018	11253	Dobberteen Inspecti...		001.3 GENERAL F...	-719.20
01/16/2018	11252	Frederick Construct...		001.3 GENERAL F...	-5,500.00
01/16/2018	11261	Johnny M. Hamilton		001.3 GENERAL F...	-444.80
01/16/2018	11262	Dobberteen Inspecti...		001.3 GENERAL F...	-647.20
01/16/2018	11263	Bauckham Sparks ...		001.3 GENERAL F...	-345.00
01/16/2018	11264	Nick Williamson		001.3 GENERAL F...	-841.00
01/16/2018	11265	Leader Publications		001.3 GENERAL F...	-35.00
01/16/2018	11266	Cass County Road ...		001.3 GENERAL F...	-1,214.03
01/16/2018	11282	Cass County Equali...		001.3 GENERAL F...	-27.93
01/16/2018	11283	Lake Michigan Mail...	M2576	001.3 GENERAL F...	-929.25
<b>Dec 20, '17 - Jan 16, 18</b>					



**Niles Charter Township Fire Department  
Monthly Report to Milton Twp. Board - 2016**

Type of Incidents	Niles Twp.		Milton Twp	
	November	YTD Total	November how many of these calls were for Milton Twp.	YTD calls Milton Twp.
Accident	7	85	1	12
Alarm / False Call	3	59	1	6
Burn Complaint	17	61	2	6
Carbon Monoxide Alarm		21		1
Commercial	1	9		0
Controlled Burn		6		0
Grass / Brush	1	10		2
Hazardous Condition	1	57		2
Medical Assist		9		0
Residential	3	37		0
Rescue / Extrication	1	9	1	1
Service Call	2	22		2
Shed / Garage / Barn	1	8	1	1
Smoke/Odor Investigation	4	29		1
Trash / Rubbish		4		0
Vehicle	1	13		1
Wash Down		0		0
Total Monthly Incidents	42	439	6	35
Non Dispatched Calls Handled by Career Staff Only (count included In Total Monthly Incidents)	11	67		

Total Firefighters responding to all Incidents	217	2545
Average firefighters per run	5.2	5.8
Total Firefighters That Reponded To Dispatched Calls	189	2377
Average Firefighters That Responded To Dispatched Calls	6.1	6.4
Burning Permits Sta. #1	73	311
Burning Permits Sta. #2	490	1670

Mutual Aid Given to:	November	Year Total
Bertrand Twp		13
Buchanan City	1	2
Buchanan Twp		1
Clay Twp		2
Howard Twp		3
Niles City		19
Other	1	7
Total	2	47
Mutal Aid Reveived From:		
Bertrand Twp	1	5
Buchanan City		7
Buchanan Twp		1
Clay Twp	2	7
Howard Twp	1	2
Niles City	3	28
Other	1	8
Total	8	58
Monthly Trainings	2	26
Volunteer Perf. Stand.	1	11
Engineer Perf. Stand.	0	2
Career Shift Trainings	0	1
Career Perf. Stand.	0	1
Station Tours/Public Ed & Community Activities	0	21
Chief Gary Brovold	11/1/16	





**Niles Charter Township Fire Department  
Monthly Report to Milton Twp. Board - 2017**

Type of Incidents	Niles Twp.		Milton Twp	
	December	YTD Total	December how many of these calls were for Milton Twp.	YTD calls Milton Twp.
Accident	10	89	3	20
Alarm / False Call	5	50	1	6
Burn Complaint	2	52		2
Carbon Monoxide Alarm	3	26		1
Commercial		4		0
Controlled Burn		2		0
Grass / Brush		11		0
Hazardous Condition	2	45		1
Medical Assist	1	5		0
Residential	4	35		2
Rescue / Extrication	2	8		1
Service Call	1	19		2
Shed / Garage / Barn		6		0
Smoke/Odor Investigation	3	30	2	2
Trash / Rubbish		10		0
Vehicle	1	19		1
Wash Down		1		0
Total Monthly Incidents	34	412	6	38
Non Dispatched Calls Handled by Career Staff Only (count included In Total Monthly Incidents)	6	68		
Total Firefighters responding to all Incidents	183	2270		
Average firefighters per run	5.4	5.5		
Total Firefighters That Reponded To Dispatched Calls	173	2098		
Average Firefighters That Responded To Dispatched Calls	6.2	6.1		
Burning Permits Sta. #1	0	309		
Burning Permits Sta. #2	108	1261		

Mutual Aid Given to:	December	Year Total
Bertrand Twp	2	15
Buchanan City		2
Buchanan Twp		0
Clay Twp		2
Howard Twp		8
Niles City	1	23
Other		12
Total	3	62
Mutal Aid Reveived From:		
Bertrand Twp		3
Buchanan City		1
Buchanan Twp		2
Clay Twp		5
Howard Twp		1
Niles City	4	18
Other		1
Total	4	31
Monthly Trainings	2	24
Volunteer Perf. Stand.	1	12
Engineer Perf. Stand.	0	0
Career Shift Trainings	0	0
Career Perf. Stand.	0	0
Station Tours/Public Ed & Community Activities	0	21
Chief Gary Brovold	12/31/17	



# Milton Township

32097 Bertrand St., Niles, MI 49120 Phone (269)684-7262 Fax (269)684-1742  
Email: [milton@miltontwp.org](mailto:milton@miltontwp.org) Website: [www.miltontwp.org](http://www.miltontwp.org)

## 2018 Milton Poverty Exemption Income Guidelines and Asset Test

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

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a Milton Township Poverty Exemption Form with the supervisor or board of review using the Milton Township Poverty Exemption Application supplied by Milton Township, accompanied by federal and state income tax returns for all persons residing in the homestead, including property tax credit returns filed in the immediately preceding year or in the current year as well as any additional information as set forth in the Poverty Exemption Application. A Poverty Exemption Affidavit (4988) can be filed instead of the tax return if the person is not required to file a federal or state income tax return for the current or preceding year.
3. Produce a valid driver's license or other form of identification if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
5. Meet the federal poverty income guidelines as defined as and determined annually by the United States Office of Management and Budget.

## 2018 Federal Poverty Guidelines

Persons in a family/household	Poverty Guidelines
1	\$12,060
2	16,240
3	20,420
4	24,600
5	28,780
6	32,960
7	37,140
8	41,320
For families/households with more than 8 persons, add \$4,180 for each additional person	

**Meet additional eligibility requirements as determined by the township board, including:**

1. The maximum value of assets eligible for the exemption is \$30,000.
2. The following items do not count towards the maximum value of assets:
  - a. Principal primary residence
  - b. One motor vehicle for each licensed driver residing full time at the property in an amount not to exceed \$15,000 in value.
3. The following items will count towards the maximum value of assets (this is not to be considered an exhaustive list):
  - a. Additional land than the minimum “footprint” for the home or additional land than the minimum zoning requirement for the property, whichever is greater.
  - b. A second home
  - c. Vehicles
  - d. Recreational vehicles
  - e. Buildings other than the residence
  - f. Jewelry
  - g. Antiques
  - h. Artworks
  - i. Equipment
  - j. Other personal property of value
  - k. Bank accounts over \$2,500
  - l. Stocks

The board of review shall follow the above guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.



# Milton Township

32097 Bertrand St., Niles, MI 49120 Phone (269)684-7262 Fax (269)684-1742  
Email: [milton@miltontwp.org](mailto:milton@miltontwp.org) Website: [www.miltontwp.org](http://www.miltontwp.org)

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## Resolution to Adopt 2018 Poverty Exemption Income Guidelines and Asset Test

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

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211.7u), to adopt guidelines for poverty exemptions;

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that Milton Township, Cass County, adopts the following guidelines for the supervisor and board of review to implement.

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

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

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a Milton Township Poverty Exemption Application with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year as well as any additional information as set forth in the Poverty Exemption Application. A Poverty Exemption Affidavit (4988) can be filed instead of the tax return if the person is not required to file a federal or state income tax return for the current or preceding year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) Meet the federal poverty income guidelines as defined as and determined annually by the United States Office of Management and Budget.
- 6) Meet additional eligibility requirements as determined by the township board, including:
  1. The maximum value of assets eligible for the exemption is \$30,000.
  2. The following items do not count towards the maximum value of assets:
    - a. Principal primary residence
    - b. One motor vehicle for each licensed driver residing full time at the property in an amount not to exceed \$15,000 in value.

3.The following items will count towards the maximum value of assets (this is not to be considered an exhaustive list):

- a.Additional land than the minimum "footprint" for the home or additional land than the minimum zoning requirement for the property, whichever is greater.
- b. A second home
- c. Vehicles
- d. Recreational vehicles
- e. Buildings other than the residence
- f. Jewelry
- g. Antiques
- h. Artworks
- i. Equipment
- j. Other personal property of value
- k. Bank accounts over \$2,500
- l. Stocks

The board of review shall follow the above guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

BE IT ALSO RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

The foregoing resolution offered by Board Member \_\_\_\_\_ and supported by Board Member \_\_\_\_\_.

Upon roll call vote, the following voted "Aye:" "Nay:"

The Supervisor declared the resolution adopted.

\_\_\_\_\_  
Clerk

I, \_\_\_\_\_, the duly elected and acting Clerk of \_\_\_\_\_Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on \_\_\_\_\_, 20\_\_\_\_, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.

\_\_\_\_\_  
Clerk

## 2018 Milton Poverty Exemption Income Guidelines and Asset Test

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

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2. File a Milton Township Poverty Exemption Form with the supervisor or board of review using the Milton Township Poverty Exemption Application supplied by Milton Township, accompanied by federal and state income tax returns for all persons residing in the homestead, including property tax credit returns filed in the immediately preceding year or in the current year as well as any additional information as set forth in the Poverty Exemption Application. A Poverty Exemption Affidavit (4988) can be filed instead of the tax return if the person is not required to file a federal or state income tax return for the current or preceding year.
3. Produce a valid driver's license or other form of identification if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
5. Meet the federal poverty income guidelines as defined as and determined annually by the United States Office of Management and Budget.

### 2018 Federal Poverty Guidelines

Persons in a family/household	Poverty Guidelines
1	\$12,060
2	16,240
3	20,420
4	24,600
5	28,780
6	32,960
7	37,140
8	41,320
For families/households with more than 8 persons, add \$4,180 for each additional person	

**Meet additional eligibility requirements as determined by the township board, including:**

1. The maximum value of assets eligible for the exemption is \$30,000.
2. The following items do not count towards the maximum value of assets:
  - a. Principal primary residence
  - b. One motor vehicle for each licensed driver residing full time at the property in an amount not to exceed \$15,000 in value.
3. The following items will count towards the maximum value of assets (this is not to be considered an exhaustive list):
  - a. Additional land than the minimum “footprint” for the home or additional land than the minimum zoning requirement for the property, whichever is greater.
  - b. A second home
  - c. Vehicles
  - d. Recreational vehicles
  - e. Buildings other than the residence
  - f. Jewelry
  - g. Antiques
  - h. Artworks
  - i. Equipment
  - j. Other personal property of value
  - k. Bank accounts over \$2,500
  - l. Stocks

The board of review shall follow the above guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.