

HOWELL TOWNSHIP BOARD MEETING

3525 Byron Road
Howell, MI. 48855
February 14, 2022
6:30 pm

1. Call to Order:
2. Roll Call: Mike Coddington () Jeff Smith ()
 Jean Graham () Harold Melton ()
 Jonathan Hohenstein () Mike Newstead ()
 Matthew Counts ()
3. Pledge of Allegiance:
4. Call to the Board:
5. Approval of the Minutes:
A. Regular Board Meeting January 10, 2022
6. Correspondence:
7. Call to the Public:
8. Unfinished Business:
A. MISIGNAL
9. New Business:
A. Audit Howell Township Year Ended June 30, 2021
B. Bond Pay Off
C. Summer School Tax Collection Agreements
 Resolution 02.22.499 Livingston Education Service Agency (LESA)
 Resolution 02.22.500 Fowlerville Community Schools
 Resolution 02.22.501 Howell Public Schools
D. Rezoning Z-12-22 SFR/MFR to PUD
E. Pineview – Michael Furnari
F. Master Plan Survey
10. Reports:
A. Supervisor B. Treasurer C. Clerk D. Zoning
E. Assessing F. Fire Authority G. MHOG H. Planning Commission
I. Z B A J. WWTP K. HAPRA L. Property Committee
- 11 Call to the Public:
12. Disbursements:
 Regular and Check Register
13. Adjournment:

AGENDA ITEM

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HOWELL TOWNSHIP REGULAR BOARD
MEETING MINUTES

3525 Byron Road Howell, MI 48855
January 10, 2022
6:30 P.M.

MEMBERS PRESENT:

Mike Coddington Supervisor
Jean Graham Clerk
Jonathan Hohenstein Treasurer
Matthew Counts Trustee
Harold Melton Trustee
Michael Newstead Trustee

MEMBERS ABSENT:

Jeff Smith Trustee

Supervisor Coddington called the meeting to order at 6:30 p.m.

All rose for the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

January 10, 2022

MOTION by Counts seconded by Hohenstein, **"TO APPROVE THE JANUARY 10, 2022 AGENDA AS SUBMITTED."** Discussion followed. Motion carried.

APPROVAL OF BOARD MEETING MINUTES:

December 13, 2021

A) REGULAR BOARD MEETING MINUTES

MOTION by Hohenstein, seconded by Melton, **"TO APPROVE THE DECEMBER 13, 2021 REGULAR MEETING MINUTES AS PRESENTED."** Discussion followed. Motion carried.

CORRESPONDENCE:

No additions. No questions.

CALL TO THE PUBLIC:

Martha Haglund, 5042 Preston Road, Howell MI informed the Board she had researched Grants for the Pathway Feasibility Study for Oak Grove Road and would like to offer her assistance.

NEW BUSINESS:

A. Private vs. Public – Pump Station: Union at Oak Grove Apartment Complex

Treasurer Hohenstein summarized the January 5, 2022 Pump Station Annex Group meeting. A discussion was held regarding allowing private pump stations and creating Township specifications for each. Tracy Anderson, Design Engineer from Spicer Group was present and participated in the discussion. It was agreed by the Board that development collection systems should be either all private or public but not a combination of each. **MOTION** by Counts, seconded by Newstead, **"TO ALLOW AND CREATE TWO DIFFERENT TYPES OF STANDARDS FOR PRIVATE OR TOWNSHIP OWNED PUMP STATIONS WITHIN THE TOWNSHIP. TO ADOPT THE SPECIFICATION PRESENTED BY SPICER GROUP IN THE JANUARY 6, 2022 LETTER FOR SANITARY SEWER STANDARDS PHASE AND MINIMUM PUMP STATION STANDARD PHASE."** Discussion followed. Motion Carried.

B. Personnel Policies and Procedures Manual

Clerk Graham presented the Board with a revised copy of the Howell Township Personnel Policies and Procedures Manual. The updated manual has been reviewed by the Township attorneys. A Discussion was held regarding changes made to the manual. **MOTION** by Hohenstein, seconded by Newstead **"TO APPROVE THE HOWELL TOWNSHIP PERSONNEL POLICIES AND PROCEDURES MANUAL AS PRESENTED."** Discussion followed. Motion Carried.

C. Pathway Feasibility Study: Oak Grove Road Multi Use Pathway Feasibility Study

Treasurer Hohenstein presented the Board with the Oak Grove Road Multi Use Pathway Feasibility Study created by Tetra Tech. Martha Haglund, 5042 Preston Road, Howell MI was present and discussed with the Board different Grants that may be available to aid in the cost of the project. Board agreed to move forward to see if the property owners want a pathway and to see if Livingston County Planning Department would be interested in sponsoring the Township for Grant requests.

D. Howell Township Clean-Up Day

Clerk Graham presented to the Board a Howell Township Clean-Up Day flyer for Saturday, May 14, 2022. The annual Township clean-up day will be held at the Livingston County Spencer Hardy Airport on Tooley Road. The Board agreed to move forward with the project.

E. Approval of Changes to Board of Review

Assessor Kilpela submitted a letter to the Board asking for the following changes be made to the Board of Review:

- Add Mr. Jonathan Dekoninck as a new alternate Board of Review member.
- Move Mr. Aaren Currie to a Board of Review member alternate position.
- Add Ms. Carol Makushik as a Board of Review member.

MOTION by Graham, seconded by Counts, **"MOVE TO ACCEPT THE REQUEST MADE BY BRENT KILPELA TO ACCEPT THE CHANGES TO THE BOARD OF REVIEW."** Discussion followed. Motion carried.

REPORTS:

A. SUPERVISOR:

Supervisor Coddington advised the board that he is currently working with the Livingston County Road Commission and the Livingston County Drain Commission regarding drainage issues on Bowan and Brewer Roads. He is also working with the Howell Township Zoning Department on how to handle zoning violations within the Township.

B. TREASURER:

Treasurer Hohenstein updated the Board on the following:

- MiSignal has acquired the bond needed to fulfill the Board's METRO Act requirement.
- Summer Tax Bill collection is at 98% and Winter Tax Bill collection is at 49%. Both are on track for this time of the year.
- The Federal Government has new ARPA rules on how funds can be spent. Treasurer Hohenstein will keep apprised of current and future updates.

C. CLERK:

Clerk Graham presented to the Board two bids for repair work to the fence on the M-59 pathway between Tooley and Crestwood Roads. **MOTION** by Counts, seconded by Newstead **"TO APPROVE THE QUOTE**

PRESENTED BY HANDY FENCE WITHOUT THE METAL MESH ALONG WITH FENCE REPAIR WORK NEEDED ON THE NORTHERN SECTION OF THE M-59 PATHWAY EAST OF BYRON ROAD.” Discussion followed. Motion carried.

Clerk Graham respectfully asked the Board to approve the cost for the Deputy Clerk to attend a class with MAMC Basic Institute. **MOTION** by Hohenstein, seconded by Melton **“MOVE TO ACCEPT THE RECOMMENDATION TO SEND DEPUTY CLERK TO THE MAMC BASIC INSTITUTE TRAINING AS PRESENTED WITH THE APPLICABLE FEES.** Discussion followed. Motion carried.

Clerk Graham respectfully asked the Board to approve reimbursement for her MAMC annual membership fee. **MOTION** by Counts, seconded by Newstead **“TO REIMBURSE CLERK GRAHAM \$60.00 MAMC ANNUAL MEMBERSHIP FEE.”** Discussion followed. Motion carried.

D. ZONING:

(See Zoning Administrator Daus's prepared written report)

E. ASSESSING:

(See Assessor Kilpela's prepared written report)

F. FIRE AUTHORITY:

Supervisor Coddington informed the Board that the Howell Fire Authority Annual Audit was approved. Howell Fire Department will be adding two new full-time positions and has been approved to purchase new Kenwood radios.

G. MHOG:

Clerk Graham presented to the Board the new 2022 MHOG Meter Package Pricing. No action is needed by the Board as the current Township Water and Sewer Ordinance allows for such increases.

H. PLANNING COMMISSION:

Trustee Newstead gave the Board an update from the December 28, 2021 Planning Commission Meeting.

I. ZONING BOARD OF APPEALS (ZBA):

No update at this time.

J. WWTP:

Treasurer Hohenstein updated the Board on the December 16, 2021 Wastewater Treatment Plant Meeting. A termination of contract letter was mailed to Inframark on January 3rd. The Board asked Treasurer Hohenstein to email Inframark the termination letter as well due to the lack of response from Inframark since the letter was mailed.

K. HAPRA

Clerk Graham gave the Board a review of the December 21, 2021 Howell Parks and Recreation Meeting.

L. Property Committee

Treasurer Hohenstein informed the Board that Scott Griffith's contract as the Township's real estate agent expires on January 30, 2022. Treasurer Hohenstein respectfully asks the Board to approve extending Mr. Griffith's contract to January 30, 2024. **MOTION** by Graham, seconded by Hohenstein **“TO ACCEPT THE**

EXTENSION AGREEMENT WITH GRIFFITH REALTY THROUGH 2024.” Discussion followed. Motion carried.

Treasurer Hohenstein informed the Board that the sale of Heritage Square property on Mason Road closed on Friday, January 7, 2022.

Treasurer Hohenstein informed the Board that the contract between Howell Township and JMF Properties LLC (Pineview property) has expired. A discussion was held regarding whether or not the Township would like to extend the contract to develop the Pineview property. **MOTION** by Hohenstein, seconded by Newstead **“TO EXTEND THE CONTRACT FOR 60 DAYS WITH NO ADDITIONAL DEPOSIT REQUIRED WITH ANOTHER 60 DAY EXTENTION AVAILABLE WITH A DOWN PAYMENT AMOUNT EQUAL TO DOUBLE THE DOWN PAYMENT(S) MADE.”** Discussion followed. Motion carried.

CALL TO THE PUBLIC:

No response.

DISBURSEMENTS: REGULAR AND CHECK REGISTER:

MOTION by Hohenstein, seconded by Graham, **“TO APPROVE THE REGULAR DISBURSEMENTS AS PRESENTED, ALSO ANY CUSTOMARY AND NORMAL PAYMENTS FOR THE MONTH.”** Discussion followed. Motion carried.

ADJOURNMENT: **MOTION** by Graham, seconded by Newstead, **“TO ADJOURN.”** Motion carried. The meeting adjourned (8:42 pm).

As Presented: _____ X _____

As Amended: _____

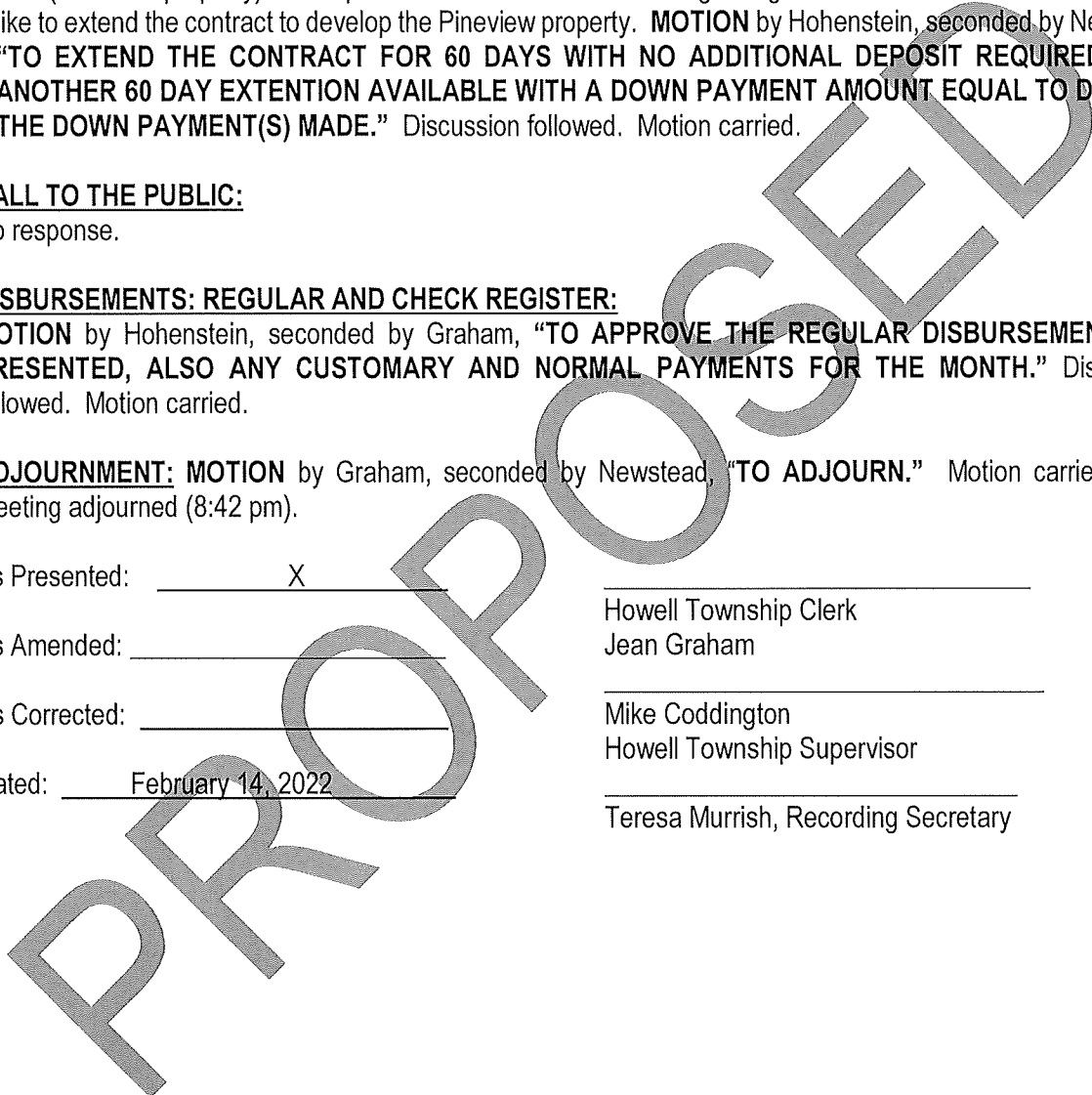
As Corrected: _____

Dated: _____ February 14, 2022 _____

Howell Township Clerk
Jean Graham

Mike Coddington
Howell Township Supervisor

Teresa Murrish, Recording Secretary



AGENDA ITEM

9A



**TOWNSHIP OF HOWELL
LIVINGSTON COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Township Board of Trustees
Township of Howell
Howell, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Howell, Michigan (the "Township"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

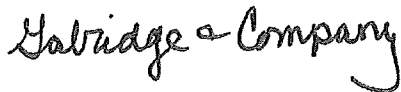
Change in Accounting Principle

As stated in Note 9 to the basic financial statements, the Township adopted **GASB Statement No. 84 Fiduciary Activities** in the fiscal year June 30, 2021, which represents a change in its policy for reporting fiduciary activities. Beginning net position of the fiduciary fund was not restated. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Gabridge & Company, PLC
Grand Rapids, MI
December 30, 2021

Management's Discussion and Analysis

Township of Howell
Management's Discussion and Analysis
June 30, 2021

As the Township Board of Trustees of Howell Township, Livingston County, Michigan, (the "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis as an explanation of the financial activities of the Township for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

Financial Highlights

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$37,173,340 (net position for all activities). Of this amount, \$18,553,745 (unrestricted net position for all activities) may be used to meet the government's ongoing obligations to citizens and creditors. The township's total net position increased by \$2,297,512 in 2021.
- At the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$7,072,333, which is an increase of \$101,500. Approximately 83.6%, or \$5,914,134, of fund balance is unassigned. These funds are available for spending at the Township's discretion.
- The Township's total outstanding long-term debt decreased by \$1,783,447 during the current fiscal year. The remaining long-term debt at year end was \$7,768,105 (excluding the liability for compensated absences); 100% of this debt is in the sewer/water fund.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Township's assets and liabilities, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave and long-term debt).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, public works and recreation and culture. The business-type activities of the Township include sewer and water operations.

Focus on Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. There are three basic types of funds: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township has two major governmental funds, the general fund and the road fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for these two major funds.

The Township adopts an annual appropriated budget for its general and special revenue fund. Budgetary comparison statements have been provided herein to demonstrate compliance with those budgets.

Proprietary Funds. Enterprise funds, the only proprietary fund type used by the Township, are used to report the same functions presented as business-type activities in the government-wide financial statements. The Township uses the enterprise funds to account for its sewer and water operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements provide information for the sewer, water and water/sewer systems, which are considered to be major funds of the Township. Proprietary funds are where the user fees collected on behalf of the Township are held for specific purposes. For example, sewer and water use bills, special assessments, and special fees are used to pay for the system operations, debt payments, and the developments for which they are collected.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Fiduciary funds are all the monies collected by the Township meant for another agency (e.g., school taxes, county taxes, library taxes and escrow accounts). The Township has a general trust and agency, tax collection, and health flex agency funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report further presents required supplementary information (RSI) that explains the information presented in the financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets for all activities exceeded liabilities by \$37,173,340 at the close of the most recent fiscal year. The table below illustrates the results of the governmental activities and business-type activities that combine to capture the township's total net position.

Township of Howell's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
ASSETS						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 3,417,834	\$ 3,256,860	\$ 1,817,105	\$ 873,936	\$ 5,234,939	\$ 4,130,796
Accounts Receivable	19,371	19,033	409,332	296,565	428,703	315,598
Special Assessments Receivable - Short-term	-	-	310,778	357,488	310,778	357,488
Due from State	104,800	84,167	-	-	104,800	84,167
Prepaid Items	76,821	20,355	-	1,500	76,821	21,855
Due from Agency Funds	-	961	-	-	-	961
Total Current Assets	3,618,826	3,381,376	2,537,215	1,529,489	6,156,041	4,910,865
<i>Noncurrent Assets</i>						
Investment in Joint Ventures	1,974,484	1,703,638	10,719,278	10,773,338	12,693,762	12,476,976
Special Assessments Receivable - Long-term	-	-	1,092,127	1,445,665	1,092,127	1,445,665
Nondepreciable Capital Assets	265,392	265,392	375,787	415,442	641,179	680,834
Depreciable Capital Assets	321,270	352,223	24,482,077	24,848,951	24,803,347	25,201,174
Total Assets	6,179,972	5,702,629	39,206,484	39,012,885	45,386,456	44,715,514
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	136,454	77,747	19,788	3,053	156,242	80,800
Accrued Payroll and Related Liabilities	33,415	23,782	-	-	33,415	23,782
Escrow Payable	101,251	33,441	-	-	101,251	33,441
Accrued Interest Payable	-	-	42,351	50,100	42,351	50,100
Deposits Payable	80,452	80,652	-	-	80,452	80,652
Current Portion of Long-term Debt	-	-	1,795,000	1,795,000	1,795,000	1,795,000
Internal Balances	(3,805,079)	(3,805,079)	3,805,079	3,805,079	-	-
Total Current Liabilities	(3,453,507)	(3,589,457)	5,662,218	5,653,232	2,208,711	2,063,775
<i>Noncurrent Liabilities</i>						
Compensated Absences	31,300	19,359	-	-	31,300	19,359
Long-term Debt	-	-	5,973,105	7,756,552	5,973,105	7,756,552
Total Liabilities	(3,422,207)	(3,570,098)	11,635,323	13,409,784	8,213,116	9,839,686
NET POSITION						
Net Investment in Capital Assets	586,662	617,615	17,089,759	15,712,841	17,676,421	16,330,456
Restricted	943,174	1,186,702	-	-	943,174	1,186,702
Unrestricted	8,072,343	7,468,410	10,481,402	9,890,260	18,553,745	17,358,670
Total Net Position	\$ 9,602,179	\$ 9,272,727	\$ 27,571,161	\$ 25,603,101	\$ 37,173,340	\$ 34,875,828

Of the Township's net position, \$17,676,421 (47.5%) reflects its investment in capital assets (e.g. land, buildings, equipment, and vehicles); less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position, \$943,174 (2.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$18,553,745, or 51.2%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Governmental activities. Cash and cash equivalents increased by \$160,974 as a result of the general fund surplus (increase in fund balance) of \$364,24 and Road fund decrease of \$262,742. Accounts payable decreased \$58,707 as the Township had expenditures payable for road projects and Township hall projects at fiscal year-end.

Business-type activities. Cash and cash equivalents increased by \$943,169 mostly in part due to the sale of capital assets. Accounts receivable also increased due to prior year having a lower usage amounts. Special assessments receivable decreased by \$400,248 as part of routine collections. The Township's total outstanding long-term debt decreased by \$1,783,447 during the current fiscal year.

The following table illustrates and summarizes the results of the changes in the net position for the Township. The Condensed information was derived from the government-wide statement of activities.

Township of Howell's Changes in Net Position

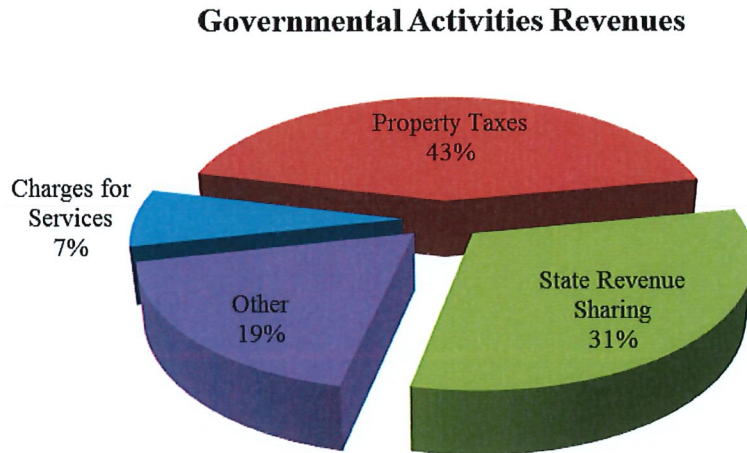
	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Revenue						
Program Revenues						
Charges for Services	\$ 141,833	\$ 142,425	\$ 2,888,879	\$ 2,441,498	\$ 3,030,712	\$ 2,583,923
Operating Grants and Contributions	84,059	75,859	-	-	84,059	75,859
Capital Grants and Contributions	-	-	-	-	-	-
Total Program Revenues	<u>225,892</u>	<u>218,284</u>	<u>2,888,879</u>	<u>2,441,498</u>	<u>3,114,771</u>	<u>2,659,782</u>
General Revenues						
Property Taxes	854,207	807,396	-	-	854,207	807,396
State Revenue Sharing	617,948	584,057	-	-	617,948	584,057
Interest Income	7,160	17,166	153,191	173,200	160,351	190,366
Other	270,846	69,106	-	-	270,846	69,106
Sale of Fixed Assets	-	-	1,162,088	-	1,162,088	-
Total General Revenues	<u>1,750,161</u>	<u>1,477,725</u>	<u>1,315,279</u>	<u>173,200</u>	<u>3,065,440</u>	<u>1,650,925</u>
Total Revenues	<u>1,976,053</u>	<u>1,696,009</u>	<u>4,204,158</u>	<u>2,614,698</u>	<u>6,180,211</u>	<u>4,310,707</u>
Expenses						
General Government	857,695	820,802	-	-	857,695	820,802
Public Works	680,155	365,299	2,236,098	2,010,461	2,916,253	2,375,760
Recreation and Culture	108,751	104,557	-	-	108,751	104,557
Total Expenses	<u>1,646,601</u>	<u>1,290,658</u>	<u>2,236,098</u>	<u>2,010,461</u>	<u>3,882,699</u>	<u>3,301,119</u>
Change in Net Position	<u>329,452</u>	<u>405,351</u>	<u>1,968,060</u>	<u>604,237</u>	<u>2,297,512</u>	<u>1,009,588</u>
<i>Net Position at Beginning of Period</i>	<i>9,272,727</i>	<i>8,867,376</i>	<i>25,603,101</i>	<i>24,998,864</i>	<i>34,875,828</i>	<i>33,866,240</i>
Net Position at End of Period	<u>\$ 9,602,179</u>	<u>\$ 9,272,727</u>	<u>\$ 27,571,161</u>	<u>\$ 25,603,101</u>	<u>\$ 37,173,340</u>	<u>\$ 34,875,828</u>

Governmental activities. Governmental activities increased the Township's net position by \$329,452 during fiscal year 2021. The total increase was the result of total revenues of \$1,976,053 less total expenses of \$1,646,601. Public Works increase by \$314,856 due to increase road projects in the current year, the net investment in fire department increase by \$270,846 leading to a similar change as last year.

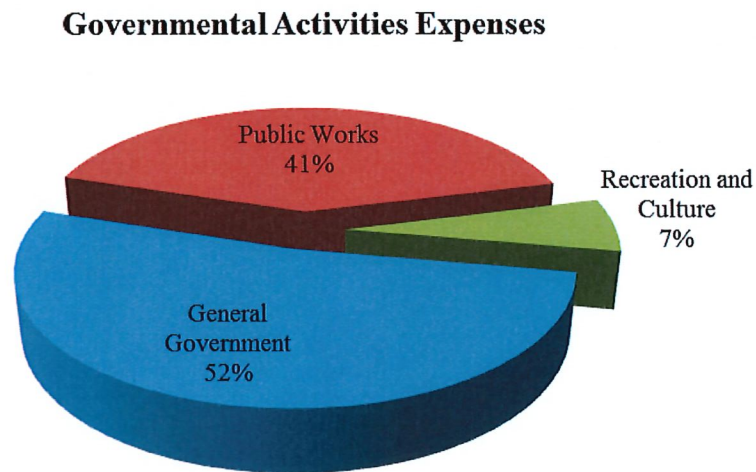
Business-type activities. Business-type activities increased the Township's net position by \$1,968,060. Charges for services increased by \$447,381, a result of increased connection fees collected for water/sewer projects, along with higher usage rates in the current year. There was also a capital asset sale that generated \$1,162,088 of revenue, expenditures also increased by \$225,637 due increase utility costs and contracted services.

Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end:



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year-end:



Financial Analysis of the Government's Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Activities. At the completion of the Township's fiscal year, its governmental funds reported fund balances of \$7,072,333. Of this amount, \$5,914,134 or 83.6%, is unassigned.

General Fund. The general fund is the main operating fund of the Township. The balance of the general fund increased in the fiscal year by \$364,242, bringing the balance to \$6,148,373.

Road Fund. The road fund is used to construct, pave, and repave roads within the Township. The balance of the road fund decreased during the year by \$262,742, bringing the balance to \$923,960.

Changes in both funds are described in an earlier section of this report.

Business-type Activities

The Township's propriety funds provide the same type of information in the government-wide financial statements, but in more detail.

Unrestricted net position of the sewer/water fund at the end of the year amounted to \$10,481,402, with a total increase of \$1,968,060. The reason for the increase in net position is explained in an earlier section of this report.

General Fund Budgetary Highlights

During the year, the township revised its original budget to account for the changing environment of expenditures. The changes between the original and final adopted budgets were significant during the year. The largest change being an increase of \$17,000 for drain assessment. A schedule showing the Township's general fund and road fund original budget, final budget and the actual results are included as required supplementary information in the financial section of the audit report.

The Township had no expenditure in excess of the amount appropriated during the year ended June 30, 2021.

Capital Asset and Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounted to \$25,444,526 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, water and sewer systems, and furniture and equipment.

More information on the Township's capital assets is available in the Notes to the Financial Statements.

Long-term Debt. At the end of the current fiscal year, the Township had outstanding long-term debt of \$7,768,105. All payments have been made in a timely fashion on the Township's debt. The current debt limitation ratio of general obligation debt over the Township's assessed value is within legal requirements.

More information on the Township's long-term debt is available in the Notes to the Financial Statements section of this document.

Economic Factors and Next Year's Budgets and Rates

Management estimates roughly \$1,301,750 of revenues to be available for appropriation in the general fund in the upcoming fiscal year. Expenditures are expected to change by small amounts compared to 2021. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2022, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels.

The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township. Additionally, management and the Township Board of Trustees are currently working to determine the significance that the COVID-19 Pandemic will have on the City's upcoming revenues.

Requests for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information are welcomed, and should be directed to:

Township of Howell
Township Clerk
3525 Bryon Road
Howell, MI 48855

Basic Financial Statements

Township of Howell
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 3,417,834	\$ 1,817,105	\$ 5,234,939
Due from State	104,800	--	104,800
Special Assessments Receivable - Current Portion	--	310,778	310,778
Accounts Receivable	19,371	409,332	428,703
Prepaid Items	76,821	--	76,821
Total Current Assets	3,618,826	2,537,215	6,156,041
<i>Noncurrent Assets</i>			
Land	265,392	375,787	641,179
Depreciable Capital Assets	321,270	24,482,077	24,803,347
Equity in MHOG	--	10,719,278	10,719,278
Equity in Howell Area Fire Authority	1,974,484	--	1,974,484
Special Assessment Receivable - Long-term	--	1,092,127	1,092,127
Total Assets	6,179,972	39,206,484	45,386,456
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	136,454	19,788	156,242
Accrued Payroll and Related Liabilities	33,415	--	33,415
Escrow Payable	101,251	--	101,251
Deposits Payable	80,452	--	80,452
Current Portion of Long-term Debt	--	1,795,000	1,795,000
Accrued Interest	--	42,351	42,351
Internal Balances	(3,805,079)	3,805,079	--
Total Current Liabilities	(3,453,507)	5,662,218	2,208,711
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	5,973,105	5,973,105
Compensated Absences	31,300	--	31,300
Total Liabilities	(3,422,207)	11,635,323	8,213,116
NET POSITION			
Net Investment in Capital Assets	586,662	17,089,759	17,676,421
<i>Restricted for:</i>			
Prepaid Expenses	19,214	--	19,214
Roads	923,960	--	923,960
<i>Unrestricted</i>	8,072,343	10,481,402	18,553,745
Total Net Position	\$ 9,602,179	\$ 27,571,161	\$ 37,173,340

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Howell
Statement of Activities
For the Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government	\$ 857,695	\$ 141,208	\$ 84,059	\$ --	\$ (632,428)	\$ --	\$ (632,428)
Public Works	680,155	625	--	--	(679,530)	--	(679,530)
Recreation and Culture	108,751	--	--	--	(108,751)	--	(108,751)
<i>Total Governmental Activities</i>	<u>1,646,601</u>	<u>141,833</u>	<u>84,059</u>	<u>--</u>	<u>(1,420,709)</u>	<u>--</u>	<u>(1,420,709)</u>
Business-type Activities:							
Sewer / Water	2,236,098	2,888,879	--	--	--	652,781	652,781
<i>Total Business-type Activities</i>	<u>2,236,098</u>	<u>2,888,879</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>652,781</u>	<u>652,781</u>
<i>Total Primary Government</i>	<u>\$ 3,882,699</u>	<u>\$ 3,030,712</u>	<u>\$ 84,059</u>	<u>\$ --</u>	<u>\$ (1,420,709)</u>	<u>\$ 652,781</u>	<u>\$ (767,928)</u>
General Purpose Revenues and Transfers:							
Revenues							
Taxes					854,207	--	854,207
State Revenue Sharing					617,948	--	617,948
Change in Joint Venture					270,846	--	270,846
Interest Income					7,160	153,191	160,351
Gain on Sale of Capital Assets					--	1,162,088	1,162,088
<i>Total General Revenues and Transfers</i>					<u>1,750,161</u>	<u>1,315,279</u>	<u>3,065,440</u>
<i>Change in Net Position</i>					<u>329,452</u>	<u>1,968,060</u>	<u>2,297,512</u>
<i>Net Position at Beginning of Period</i>					<u>9,272,727</u>	<u>25,603,101</u>	<u>34,875,828</u>
<i>Net Position at End of Period</i>					<u>\$ 9,602,179</u>	<u>\$ 27,571,161</u>	<u>\$ 37,173,340</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Howell
Balance Sheet
Governmental Funds
June 30, 2021**

	<u>Special Revenue</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Road Fund</u>	
ASSETS			
Cash and Cash Equivalents	\$ 2,469,378	\$ 948,456	\$ 3,417,834
Due from State	104,800	--	104,800
Accounts Receivable	19,371	--	19,371
Prepaid Items	19,214	57,607	76,821
Due from Other Funds	3,865,236	915	3,866,151
<i>Total Assets</i>	<u>\$ 6,477,999</u>	<u>\$ 1,006,978</u>	<u>\$ 7,484,977</u>
LIABILITIES			
Accounts Payable	\$ 53,436	\$ 83,018	\$ 136,454
Accrued Payroll and Related Liabilities	33,415	--	33,415
Escrow Payable	101,251	--	101,251
Deposits Payable	80,452	--	80,452
Due to Other Funds	61,072	--	61,072
<i>Total Liabilities</i>	<u>329,626</u>	<u>83,018</u>	<u>412,644</u>
FUND BALANCE			
Nonspendable	19,214	--	19,214
Restricted	--	923,960	923,960
Assigned	215,025	--	215,025
Unassigned	5,914,134	--	5,914,134
<i>Total Fund Balance</i>	<u>6,148,373</u>	<u>923,960</u>	<u>7,072,333</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 6,477,999</u>	<u>\$ 1,006,978</u>	<u>\$ 7,484,977</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance - Governmental Funds	\$ 7,072,333
General government capital assets of \$1,375,705 net of accumulated depreciation of \$789,043 are not financial resources, and accordingly are not reported in the funds.	586,662
Joint venture assets reported in governmental activities are not financial resources and therefore are not reported in the funds.	1,974,484
Compensated absences are not due in and payable in the current period, and therefore, are not reported in the funds.	(31,300)
Total Net Position - Governmental Activities	\$ <u>9,602,179</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2021

	<u>Special Revenue</u>		Total Governmental Funds
	<u>General</u>	<u>Road Fund</u>	
Revenues			
Taxes	\$ 493,134	\$ 361,073	\$ 854,207
State Revenue Sharing	702,007	--	702,007
Licenses and Permits	96,739	--	96,739
Charges for Services	32,608	--	32,608
Other	12,486	--	12,486
Interest Income	5,873	1,287	7,160
Total Revenues	<u>1,342,847</u>	<u>362,360</u>	<u>1,705,207</u>
Expenditures			
General Government	814,801	--	814,801
Public Works	55,053	625,102	680,155
Recreation and Culture	108,751	--	108,751
Total Expenditures	<u>978,605</u>	<u>625,102</u>	<u>1,603,707</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>364,242</u>	<u>(262,742)</u>	<u>101,500</u>
Net Change in Fund Balance	364,242	(262,742)	101,500
<i>Fund Balance at Beginning of Period</i>	5,784,131	1,186,702	6,970,833
Fund Balance at End of Period	<u>\$ 6,148,373</u>	<u>\$ 923,960</u>	<u>\$ 7,072,333</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2021

Total Net Change in Fund Balances - Governmental Funds	\$	101,500
Governmental funds report capital outlay as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which depreciation expense of \$36,180 in excess of capital outlay expenditures of \$5,227.		(30,953)
Decrease in compensated absences.		(11,941)
Joint venture income (loss) is reported in governmental activities and is not reported in the funds.		270,846
Changes in Net Position - Governmental Activities	\$	<u>329,452</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Howell
Statement of Net Position
Proprietary Funds
June 30, 2021**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	\$ 1,817,105
Special Assessments Receivable - Current Portion	310,778
Accounts Receivable	409,332
Total Current Assets	<u>2,537,215</u>
<i>Noncurrent Assets</i>	
Land	375,787
Depreciable Capital Assets	24,482,077
Equity in MHOG	10,719,278
Special Assessment Receivable - Long-term	1,092,127
Total Assets	<u>39,206,484</u>
LIABILITIES	
<i>Current Liabilities</i>	
Accounts Payable	19,788
Current Portion of Long-term Debt	1,795,000
Accrued Interest	42,351
Due to Other Funds	3,805,079
Total Current Liabilities	<u>5,662,218</u>
<i>Noncurrent Liabilities</i>	
Long-term Debt	5,973,105
Total Liabilities	<u>11,635,323</u>
NET POSITION	
Net Investment in Capital Assets	17,089,759
<i>Unrestricted</i>	10,481,402
Total Net Position	<u>\$ 27,571,161</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Operating Revenues	
Charges for Services	\$ 2,018,279
Connection Fees	870,600
<i>Total Operating Revenues</i>	<u>2,888,879</u>
Operating Expenses	
Public Works	1,212,504
Depreciation	722,168
<i>Total Operating Expenses</i>	<u>1,934,672</u>
<i>Operating Income (Loss)</i>	<u>954,207</u>
Non-Operating Revenues (Expenses)	
Gain on Sale of Capital Assets	1,162,088
Interest Income	153,191
Interest Expense	(325,056)
Write Up (Down) of Special Assessments	77,690
Change in Equity of MHOG	(54,060)
<i>Net Non-Operating Revenues (Expenses)</i>	<u>1,013,853</u>
<i>Change In Net Position</i>	<u>1,968,060</u>
<i>Net Position at Beginning of Period</i>	<u>25,603,101</u>
<i>Net Position at End of Period</i>	<u>\$ 27,571,161</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2021

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 2,776,112
Cash Payments to Suppliers for Goods and Services	<u>(1,194,269)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>1,581,843</u>
Cash Flows from Capital and Related Financing Activities	
Special Assessments	477,938
Change in Capital Assets	846,449
Interest Paid	(332,805)
Principal Payments on Bonds	<u>(1,783,447)</u>
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(791,865)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>153,191</u>
<i>Net Cash Provided by Investing Activities</i>	<u>153,191</u>
Net Decrease in Cash and Equivalents	943,169
<i>Cash and Equivalents - Beginning of Year</i>	<u>873,936</u>
Cash and Equivalents - End of Year	<u>\$ 1,817,105</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2021**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 954,207
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation Expense	722,168
Changes in Assets and Liabilities	
Accounts Receivable, Net	(112,767)
Prepaid Items	1,500
Accounts Payable	16,735
Net Cash Provided by Operating Activities	<u>\$ 1,581,843</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Custodial
ASSETS	
Cash and Cash Equivalents	\$ 26,647
<i>Total Assets</i>	<i>26,647</i>
LIABILITIES	
Accounts Payable	11,737
Due to Other Governments	14,910
<i>Total Liabilities</i>	<i>26,647</i>
NET POSITION	
Held in Trust	\$ --

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Howell
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Trust & Agency Fund
Additions	
Property Taxes Collected for Other Governments	\$ 11,642,245
<i>Total Additions</i>	11,642,245
Deductions	
Property Taxes Disbursed to Other Governments	11,642,245
<i>Total Deductions</i>	11,642,245
<i>Change in Net Position</i>	--
<i>Net Position at Beginning of Period</i>	--
<i>Net Position at End of Period</i>	\$ --

The Notes to the Financial Statements are an integral part of these Financial Statements

Notes to the Financial Statements

Township of Howell

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Township of Howell (the "government" or "Township") is governed by an elected seven-member board. In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "*The Financial Reporting Entity*," these financial statements present the Township. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. There are no other units that should be included in the financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the respective fund financial statements.

Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for agency funds, which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Township of Howell

Notes to the Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The government reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Road Fund** accounts for the collection of property taxes and expenditures related to the extra voted road mileage.

The government reports the following major proprietary fund:

The **Sewer/Water Fund** accounts for the activities of the government's joint sewage disposal and water distribution and treatment systems.

Additionally, the government reports the following fund types:

The *agency funds* account for assets held for other governments in an agency capacity, including tax collection, health flex, and other trust and agency purposes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer and water enterprise funds are charges to customers for sales and services. The enterprise funds also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Township of Howell

Notes to the Financial Statements

Assets, Liabilities, and Fund Equity

Deposits and Investments - The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the government to deposit in the accounts of federally insured banks, credit unions, and savings and loan associations; and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers' acceptances, and mutual funds composed of otherwise legal investments.

Receivables and Payables - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (e.g., the current portion of interfund loans) or "advances to/from other funds" (e.g., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), if any, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of 3 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Buildings and Improvements	25 - 50
System Infrastructure	30 - 50
Vehicles	3 - 30
Furniture and Equipment	5 - 15

Compensated Absences - It is the Township's policy to permit employees to accumulate earned but unused vacation pay benefits. There is no liability for unpaid accumulated sick leave since the Township does not have a policy to pay any amounts when employees separate from service with the Township. All vacation pay is accrued when included in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end.

Township of Howell

Notes to the Financial Statements

Long-term Obligations - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position Flow Assumption - Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Township of Howell

Notes to the Financial Statements

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Township Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Township Board, or its designee, is authorized to assign fund balance. The Township Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is the residual classification for the Township's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Township Board.

Property Taxes - Real and personal property taxes are recorded as revenue in the year for which they are levied, provided they are collectible during that year or within 60 days following that year's end. Property tax revenues shown in the general fund and road special revenue fund reflect the 2020 Township levies of .8601 mills and .9160 mills, respectively, on the taxable valuation of property located in the Township as of the preceding December 31.

Taxable values are established annually by the County and are equalized by the State at an estimated 50% of current market value or \$392,295,800. The 2020 levy became a lien on properties on December 1, 2020, and was substantially collected in early 2021. Taxes became delinquent on March 1, 2021.

Use of Estimates - The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Subsequent Events - Subsequent events have been evaluated through December 22, 2021, the date the financial statements were available to be issued. The Township will be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders.

Township of Howell

Notes to the Financial Statements

Management is in the process of determining the significance that the outbreak will have on the Township's upcoming budget. The impact on future revenues and expenditures are highly uncertain as of the date of this report.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted at the activity level for the general and road special revenue fund each fiscal year on a basis consistent with generally accepted accounting principles. The government's final budget must be prepared and adopted prior to July 1st of each year.

Reported budgeted amounts are as originally adopted or as amended by the Township Board. The legal level of budgetary control is the activity level. The township does not utilize encumbrance accounting.

Excess of Expenditures Over Appropriations

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amounts appropriated. The Township had no expenditures in excess of the amount appropriated during the year ended June 30, 2021.

Note 3 - Deposits and Investments

Cash Equivalents - As of June 30, 2021, the Township's cash and cash equivalents were reported as follows:

	Governmental Activities	Business-type Activities	Total Primary Government	Fiduciary Funds
Cash and Cash Equivalents	\$ 3,417,834	\$ 1,817,105	\$ 5,234,939	\$ 266,647

Custodial Credit Risk - Deposits Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and during the year the Township did not have, a policy for deposit custodial credit risk. The insured and collateralized is as follows:

	Bank Balance	Carrying Amount
Amount Insured by the FDIC	\$ 5,262,400	\$ 5,262,400

Credit Risk - State law limits investments to specific government securities, certificates of deposit and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment credit risk. The Township had no investments that required credit risk ratings at year end.

Township of Howell

Notes to the Financial Statements

Interest Rate Risk - State law limits the allowable investments and the maturities of some of the allowable investments as identified above. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk - State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk.

Note 4 - Capital Assets

Governmental capital assets activity for the year ended June 30, 2021 was as follows:

<u>Governmental Activities</u>	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 265,392	\$ -	\$ -	\$ 265,392
Capital assets being depreciated				
Buildings and Improvement	871,937	-	-	871,937
Furniture and Equipment	237,355	5,227	(4,206)	238,376
<i>Subtotal</i>	<u>1,109,292</u>	<u>5,227</u>	<u>(4,206)</u>	<u>1,110,313</u>
Less accumulated depreciation				
Buildings and Improvement	533,029	31,781		564,810
Furniture and Equipment	224,040	4,399	(4,206)	224,233
<i>Subtotal</i>	<u>757,069</u>	<u>36,180</u>	<u>(4,206)</u>	<u>789,043</u>
Capital assets being depreciated, net	<u>352,223</u>	<u>(30,953)</u>	<u>-</u>	<u>321,270</u>
<i>Net Capital Assets, Governmental</i>	<u>\$ 617,615</u>	<u>\$ (30,953)</u>	<u>\$ -</u>	<u>\$ 586,662</u>

Depreciation expense was charged to the general government for governmental activities.

Township of Howell

Notes to the Financial Statements

Business-type capital assets activity for the year ended June 30, 2021, was as follows:

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 391,520	\$ -	\$ (15,733)	\$ 375,787
Construction in Process	23,922	267,648	(291,570)	-
<i>Subtotal</i>	<u>415,442</u>	<u>267,648</u>	<u>(307,303)</u>	<u>375,787</u>
Capital assets being depreciated				
Sewer System	13,528,548	291,570	-	13,820,118
Water System	3,337,835	63,725	-	3,401,560
Water/Sewer System	18,370,786	-	-	18,370,786
<i>Subtotal</i>	<u>35,237,169</u>	<u>355,295</u>	<u>-</u>	<u>35,592,464</u>
Less accumulated depreciation				
Sewer System	4,949,547	650,678	-	5,600,225
Water System	958,294	68,361	-	1,026,655
Water/Sewer System	4,480,378	3,129	-	4,483,507
<i>Subtotal</i>	<u>10,388,219</u>	<u>722,168</u>	<u>-</u>	<u>11,110,387</u>
Capital assets being depreciated, net	<u>24,848,950</u>	<u>(366,873)</u>	<u>-</u>	<u>24,482,077</u>
Net Capital Assets, Business-type	<u>\$ 25,264,392</u>	<u>\$ (99,225)</u>	<u>\$ (307,303)</u>	<u>\$ 24,857,864</u>

Depreciation expense was charged to the sewer system (\$653,807) and water system (\$68,361) for business-type activities.

Note 5 - Long-term Debt

Long-term debt outstanding is as follows:

Business-type Activities:	Amount of Issue	Secured	Principal Maturity Ranges	Interest Rate	Maturity
<i>General Obligation Bonds</i>					
2006 Water/Sewer #6	\$ 5,700,000	Secured	\$200,000 - \$420,000	4.00 - 4.63%	2026
2012A Refunding Bonds	7,065,000	Secured	\$505,000 - \$665,000	3.00 - 4.00%	2025
2012B Refunding Bonds	1,475,000	Secured	\$95,000 - \$130,000	2.00 - 3.67%	2026
2012C Refunding Bonds	7,600,000	Secured	\$155,000 - \$590,000	3.00 - 3.73%	2027
2013 Refunding Bonds	2,710,000	Secured	\$25,000 - \$270,000	2.00 - 3.25%	2026

Township of Howell

Notes to the Financial Statements

Long-term debt obligation activity for June 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 19,359	\$ 11,941	\$ -	\$ 31,300	\$ -
Business-type Activities:					
2006 Water/Sewer #6	\$ 755,000	\$ -	\$ (335,000)	\$ 420,000	\$ 350,000
2012A Refunding Bonds	2,575,000	-	(525,000)	2,050,000	520,000
2012B Refunding Bonds	590,000	-	(100,000)	490,000	100,000
2012C Refunding Bonds	4,225,000	-	(620,000)	3,605,000	615,000
2013 Refunding Bonds	1,485,000	-	(215,000)	1,270,000	210,000
Bond Discount	(78,448)	-	11,553	(66,895)	-
Total Business-type Activities Long-term Debt	<u>9,551,552</u>	<u>-</u>	<u>(1,783,447)</u>	<u>7,768,105</u>	<u>1,795,000</u>
Total Primary Government Long-term Obligations	<u>\$ 9,570,911</u>	<u>\$ 11,941</u>	<u>\$ (1,783,447)</u>	<u>\$ 7,799,405</u>	<u>\$ 1,795,000</u>

For the governmental activities, compensated absences are liquidated by the general fund.

2012 Refunding Bonds – The Township refunded the 2005 Sewer, 2006 Sewer and 2007 Water Special Assessment Bonds with the 2012 Refunding Bonds A, B, and C. These bonds were sold with a premium of \$56,504 which will be amortized straight-line over the life of the bond. The net present value of the reduced bond obligation to the Township is \$586,848 over the life of the 2012 Refunding Bonds. The total cash flow savings that Township will receive over the life of the bond is \$583,855.

2013 Refunding Bonds – The Township refunded the 2004 MHOG Bonds with the 2013 Refunding Bonds. These bonds were sold with a premium of \$114,361 which will be amortized straight-line over the life of the bond. The net present value of the reduced bond obligation to the Township is \$96,846 over the life of the 2013 Refunding Bonds. The total cash flow savings that Township will receive over the life of the bond is \$95,647.

Annual debt service requirements to maturity for the all long-term debt are as follows:

Fiscal Year Ended June 30,	Business-type Activities		
	Principal	Interest	Total
2022	\$ 1,795,000	\$ 258,825	\$ 2,053,825
2023	1,555,000	207,449	1,762,449
2024	1,470,000	158,994	1,628,994
2025	1,470,000	110,944	1,580,944
2026	955,000	62,219	1,017,219
2027-2031	590,000	29,425	619,425
Totals	<u>\$ 7,835,000</u>	<u>\$ 827,855</u>	<u>\$ 8,662,855</u>

Township of Howell

Notes to the Financial Statements

All bonds are direct placement bonds. The debt documents contain various provisions that in the event of default, the Township shall be required to use money from its general fund or levy an ad valorem tax sufficient to pay the obligation, subject to applicable constitutional, statutory, and other limitations.

Note 6 - Interfund Receivables, Payables, Advances and Transfers

At June 30, 2021 interfund receivables and payables were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 3,865,236	\$ 61,072
Road Fund	915	-
Sewer/Water Fund	-	3,805,079
Total	<u>\$ 3,866,151</u>	<u>\$ 3,866,151</u>

The above balances generally resulted from a time lag between the payment of special assessments from taxpayers and the related debt those special assessments fund.

Note 7 - Joint Ventures

Marion, Howell, Oceola, and Genoa Sewer and Water Authority

The Township is a member of the Marion, Howell, Oceola and Genoa Sewer and Water Authority (the "Authority" or "MHOG"). The Authority was incorporated by the townships of Marion, Howell, Oceola and Genoa. The Authority is responsible for the operations of the joint water systems. The Township of Howell's equity in this joint venture as of June 30, 2021 was \$10,719,278 (25%) which is recorded in the water fund and on the government-wide statement of net position. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments of the joint venture in the foreseeable future. Complete financial statements for the Marion, Howell, Oceola and Genoa Sewer and Water Authority can be obtained from the administrative offices at the Township of Oceola, Livingston County, Michigan.

Authority balances as of and for the fiscal year ended September 30, 2020 the latest audited financial statements, was as follows:

MHOG	
Total Assets	\$ 45,936,401
Total Liabilities	3,059,291
Total Net Position	42,877,110
Total Revenue	3,535,678
Total Expenses	3,751,920

Township of Howell

Notes to the Financial Statements

Howell Area Fire Authority

The Township is a member of the Howell Area Fire Authority, which was jointly incorporated by the City of Howell, Cohoctah Township, Marion Township, Oceola Township and Howell Township (the "Municipalities") for the purpose of providing fire protection and other emergency health and safety services to the Municipalities. The Township appoints a member to the joint ventures governing board, which approves the annual budget. The funding for the Authority is provided by a dedicated voter-approved millage. The Township's equity interest in the joint venture at June 30, 2021 was \$1,974,484 (21.16%) which is recorded within the governmental activities column in the statement of net position. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the foreseeable future. Complete financial statements of the Authority can be obtained from the administrative offices at the Township of Howell, Michigan.

Authority balances as of and for the fiscal year ended June 30, 2021 the latest audited financial statements available, was as follows:

Howell Area Fire Authority	
Total Assets and Deferred Outflows	\$ 8,399,366
Total Liabilities and Deferred Inflows	429,122
Total Net Position	7,897,934
Total Revenue	3,171,025
Total Expenses	2,087,644

Note 8 - Defined Contribution Pension Plan

The Township of Howell pension plan provides pension benefits for all Township officials and all other employees who work at least 36 hours per week on a regular basis and who choose to belong to the plan.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's accounts and the returns on the investments of those contributions.

As established by the Township Board, the Township contributes 15 percent of employees' gross earnings. Additionally, participants may contribute up to 10 percent of gross earnings on a pre-tax basis. In accordance with these requirements, the Township contributed \$61,049 during the year. No amounts were contributed by the participants.

Township of Howell

Notes to the Financial Statements

Note 9 - New Account Pronouncement Adopted

Additionally, the Township adopted the provisions of **GASB Statement No. 84, *Fiduciary Activities***, in the current year. As a result of this change, the activity of the payroll fund was moved into the general fund and the tax collection agency fund and trust and agency fund were converted into custodial funds. In addition, the custodial funds now show activity that occurred throughout the year.

Required Supplementary Information

Township of Howell
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
				Final to Actual
Revenues				
Property Taxes	\$ 482,500	\$ 482,500	\$ 493,134	\$ 10,634
State Revenue Sharing	350,000	650,000	702,007	52,007
Licenses and Permits	96,050	91,050	96,739	5,689
Charges for Services	37,700	37,700	32,608	(5,092)
Other	2,500	2,500	12,486	9,986
Interest Income	15,500	15,500	5,873	(9,627)
Total Revenues	984,250	1,279,250	1,342,847	63,597
Expenditures				
General Government				
Township Board	33,200	33,200	23,969	9,231
Supervisor	46,300	46,300	42,021	4,279
Clerk	101,700	101,700	95,069	6,631
Elections	64,800	64,800	49,556	15,244
Treasurer	84,400	73,400	56,898	16,502
Professional Services	61,800	111,800	110,111	1,689
Township Hall	160,600	166,600	138,144	28,456
Cemetery	6,200	6,200	4,424	1,776
Planning Commission	37,000	37,000	19,736	17,264
Board of Appeals	5,100	5,100	2,268	2,832
Board of Review	3,500	3,500	2,310	1,190
Zoning	75,500	64,500	58,311	6,189
Payroll Taxes	38,500	37,000	31,039	5,961
Assessor	106,700	106,700	83,019	23,681
Insurance	11,000	12,000	11,681	319
Employees' Life Insurance	31,600	31,600	24,778	6,822
Retirement	62,500	62,500	61,324	1,176
Other/Contingency	2,000	2,000	143	1,857
Total General Government	932,400	965,900	814,801	151,099
Public Works				
Street Lighting	6,000	6,000	5,983	17
Drains	33,000	50,000	48,620	1,380
Engineering	3,000	3,000	450	2,550
Total Public Works	42,000	59,000	55,053	3,947
Recreation and Culture	120,000	120,000	108,751	11,249
Total Expenditures	1,094,400	1,144,900	978,605	166,295
Excess (Deficiency) of Revenues and				
Over Expenditures				
	(110,150)	134,350	364,242	229,892
Net Change in Fund Balance	(110,150)	134,350	364,242	229,892
Fund Balance at Beginning of Period	5,784,131	5,784,131	5,784,131	--
Fund Balance at End of Period	\$ 5,673,981	\$ 5,918,481	\$ 6,148,373	\$ 229,892

Township of Howell
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Road Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 360,000	\$ 360,000	\$ 361,073	\$ 1,073
Interest Income	--	--	1,287	1,287
<i>Total Revenues</i>	<u>360,000</u>	<u>360,000</u>	<u>362,360</u>	<u>2,360</u>
Expenditures				
Maintenance	562,500	562,500	551,199	11,301
Chloride	80,000	80,000	73,812	6,188
Chargebacks	1,000	1,000	91	909
<i>Total Expenditures</i>	<u>643,500</u>	<u>643,500</u>	<u>625,102</u>	<u>18,398</u>
<i>Excess (Deficiency) of Revenues and Over Expenditures</i>	<u>(283,500)</u>	<u>(283,500)</u>	<u>(262,742)</u>	<u>20,758</u>
<i>Net Change in Fund Balance</i>	<u>(283,500)</u>	<u>(283,500)</u>	<u>(262,742)</u>	<u>20,758</u>
<i>Fund Balance at Beginning of Period</i>	1,186,702	1,186,702	1,186,702	--
<i>Fund Balance at End of Period</i>	<u>\$ 903,202</u>	<u>\$ 903,202</u>	<u>\$ 923,960</u>	<u>\$ 20,758</u>

December 30, 2021

To the Township Board of Trustees
Township of Howell

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Township of Howell, Michigan for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. As stated in Note 9 to the financial statements the township adopted GASB Statement No. 84. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Township's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of management, the Township Board of Trustees, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

AGENDA ITEM

9B

General Obligation Bonds

DISTRICTS	6/30/2021	2022	2023	2024	2025	2026	2027	TOTAL CASH REQ.
#6/WWTP	\$420,000	\$368,900	\$73,150					\$442,050
#8	\$2,050,000	\$587,238	\$566,638	\$544,256	\$522,044			\$2,220,175
#7	\$490,000	\$116,163	\$113,163	\$109,788	\$101,413	\$98,206		\$538,731
WNU	\$1,270,000	\$268,500	\$299,500	\$302,875	\$301,125	\$283,063		\$1,455,063
#11	\$3,605,000	\$735,063	\$711,613	\$686,788	\$657,125	\$631,300		\$4,032,538
TOTAL DEBT	\$7,835,000	\$2,075,863	\$1,764,063	\$1,643,706	\$1,581,706	\$1,012,569		\$8,688,556

May 1, 2022 all districts can be paid down early.

Scenario #1 Payoff Years 2025 - 2027		S/W Balance 2/9/2022	
Total Principal Paydown	\$3,015,000	2022 Bond Payment	\$6,534,688
Total Interest Saved	\$383,813	Beginning Balance	(\$1,925,913)
		2025 - 2027 Payoff	\$4,608,775
		Ending Balance	(\$3,015,000)
			\$1,593,775
		Gen Fund Beg Balance	\$2,388,352
		Payoff Shortfall	\$0
		Gen Fund End Balance	\$2,388,352

Scenario #2 Payoff Years 2024 - 2027		S/W Balance 2/9/2022	
Total Principal Paydown	\$4,485,000	2022 Bond Payment	\$6,534,688
Total Interest Saved	\$479,613	Beginning Balance	(\$1,925,913)
		2024 - 2027 Payoff	\$4,608,775
		Ending Balance	(\$4,485,000)
			\$123,775
		Gen Fund Beg Balance	\$2,388,352
		Payoff Shortfall	\$0
		Gen Fund End Balance	\$2,388,352

Scenario #3 Payoff Years 2023 - 2027		S/W Balance 2/9/2022	
Total Principal Paydown	\$5,970,000	2022 Bond Payment	\$6,534,688
Total Interest Saved	\$527,994	Beginning Balance	(\$1,925,913)
		2023 - 2027 Payoff	\$4,608,775
		Ending Balance	(\$5,970,000)
			(\$1,361,225)
		Gen Fund Beg Balance	\$2,388,352
		Payoff Shortfall	(\$1,361,225)
		Gen Fund End Balance	\$1,027,127

*The Sewer/Water Fund will have a balance Due to the General Fund of \$4,415,340 if scenario #3 is adopted.

Township of Howell
County of Livingston, State of Michigan

RESOLUTION AUTHORIZING PREPAYMENT AND CALL OF BONDS
MATURING OR SUBJECT TO MANDATORY REDEMPTION FROM
MAY 1, 2024 THROUGH MAY 1, 2027

WHEREAS, the Township of Howell, County of Livingston, State of Michigan (the "Township") has previously issued its (a) 2012A Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,065,000 dated October 11, 2012, (b) 2012B Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$1,475,000 dated October 11, 2012, (c) 2012C Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,600,000 dated October 11, 2012, and (d) 2013 General Obligation Limited Tax Refunding Bonds in the original principal amount of \$2,710,000, dated as of January 15, 2013 (collectively, the "Prior Bonds"); and

WHEREAS, the Prior Bonds maturing or subject to mandatory redemption on and after May 1, 2023 are subject to redemption prior to maturity at the option of the Township on any date on or after May 1, 2022, at par plus accrued interest to the date fixed for redemption; and

WHEREAS, the Township wishes to call the Prior Bonds maturing or subject to mandatory redemption on May 1, 2024, May 1, 2025, May 1, 2026, and May 1, 2027, inclusive (the "Called Bonds") for redemption prior to maturity on May 1, 2022.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Call for Redemption. The Township Clerk and Township Treasurer are hereby directed to take all steps necessary to call the Called Bonds for redemption prior to maturity on May 1, 2022. The Township Clerk and Township Treasurer are hereby directed to transfer to U.S. Bank Trust Company, National Association, as successor Transfer Agent for the Prior Bonds (the "Transfer Agent"), from the Debt Retirement Fund for the Prior Bonds or from such other sources as are legally available to the Township, sufficient moneys to pay the principal of and interest on the Called Bonds at redemption prior to their maturity on May 1, 2022.
2. Direction to Transfer Agent. The Transfer Agent is hereby directed to call the Called Bonds for redemption on May 1, 2022 by mailing notice of redemption to the registered owners of the Called Bonds not less than thirty (30) days prior to the date fixed for redemption, and to take all action on behalf of the Township legally required to effect the call of the Called Bonds for redemption.
3. Other Actions. The officers, administrators, agents and attorneys of the Township are authorized and directed to take all other actions necessary and convenient to facilitate the call of the Called Bonds for redemption prior to maturity in accordance with this resolution, and to pay any costs relating to call of the Called Bonds including but not limited to costs of mailing of notices, legal costs, financial advisor and transfer agent fees.
4. Conflicting Resolutions. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Township Board of Trustees of the Township of Howell, County of Livingston, State of Michigan, at a Regular meeting held on Monday, February 14, 2022 at 6:30 p.m., Eastern Time, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act 267.

I further certify that the following Members were present at said meeting: _____
_____ and that the following Members were absent:
_____.

I further certify that Member _____ moved for adoption of said resolution and that Member _____ supported said motion.

I further certify that the following Members voted for adoption of said resolution:

_____ and that the following Members voted against adoption of
said resolution: _____.

Township Clerk

Township of Howell
County of Livingston, State of Michigan

RESOLUTION AUTHORIZING PREPAYMENT AND CALL OF BONDS
MATURING OR SUBJECT TO MANDATORY REDEMPTION FROM
MAY 1, 2025 THROUGH MAY 1, 2027

WHEREAS, the Township of Howell, County of Livingston, State of Michigan (the "Township") has previously issued its (a) 2012A Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,065,000 dated October 11, 2012, (b) 2012B Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$1,475,000 dated October 11, 2012, (c) 2012C Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,600,000 dated October 11, 2012, and (d) 2013 General Obligation Limited Tax Refunding Bonds in the original principal amount of \$2,710,000, dated as of January 15, 2013 (collectively, the "Prior Bonds"); and

WHEREAS, the Prior Bonds maturing or subject to mandatory redemption on and after May 1, 2023 are subject to redemption prior to maturity at the option of the Township on any date on or after May 1, 2022, at par plus accrued interest to the date fixed for redemption; and

WHEREAS, the Township wishes to call the Prior Bonds maturing or subject to mandatory redemption on May 1, 2025, May 1, 2026, and May 1, 2027, inclusive (the "Called Bonds") for redemption prior to maturity on May 1, 2022.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Call for Redemption. The Township Clerk and Township Treasurer are hereby directed to take all steps necessary to call the Called Bonds for redemption prior to maturity on May 1, 2022. The Township Clerk and Township Treasurer are hereby directed to transfer to U.S. Bank Trust Company, National Association, as successor Transfer Agent for the Prior Bonds (the "Transfer Agent"), from the Debt Retirement Fund for the Prior Bonds or from such other sources as are legally available to the Township, sufficient moneys to pay the principal of and interest on the Called Bonds at redemption prior to their maturity on May 1, 2022.
2. Direction to Transfer Agent. The Transfer Agent is hereby directed to call the Called Bonds for redemption on May 1, 2022 by mailing notice of redemption to the registered owners of the Called Bonds not less than thirty (30) days prior to the date fixed for redemption, and to take all action on behalf of the Township legally required to effect the call of the Called Bonds for redemption.
3. Other Actions. The officers, administrators, agents and attorneys of the Township are authorized and directed to take all other actions necessary and convenient to facilitate the call of the Called Bonds for redemption prior to maturity in accordance with this resolution, and to pay any costs relating to call of the Called Bonds including but not limited to costs of mailing of notices, legal costs, financial advisor and transfer agent fees.
4. Conflicting Resolutions. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Township Board of Trustees of the Township of Howell, County of Livingston, State of Michigan, at a Regular meeting held on Monday, February 14, 2022 at 6:30 p.m., Eastern Time, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act 267.

I further certify that the following Members were present at said meeting: _____
_____ and that the following Members were absent:
_____.

I further certify that Member _____ moved for adoption of said resolution and that Member _____ supported said motion.

I further certify that the following Members voted for adoption of said resolution:

_____ and that the following Members voted against adoption of said resolution: _____.

Township Clerk

Township of Howell
County of Livingston, State of Michigan

RESOLUTION AUTHORIZING PREPAYMENT AND CALL OF BONDS
MATURING OR SUBJECT TO MANDATORY REDEMPTION FROM
MAY 1, 2023 THROUGH MAY 1, 2027

WHEREAS, the Township of Howell, County of Livingston, State of Michigan (the "Township") has previously issued its (a) 2012A Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,065,000 dated October 11, 2012, (b) 2012B Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$1,475,000 dated October 11, 2012, (c) 2012C Special Assessment Limited Tax Refunding Bonds in the original principal amount of \$7,600,000 dated October 11, 2012, and (d) 2013 General Obligation Limited Tax Refunding Bonds in the original principal amount of \$2,710,000, dated as of January 15, 2013 (collectively, the "Prior Bonds"); and

WHEREAS, the Prior Bonds maturing or subject to mandatory redemption on and after May 1, 2023 are subject to redemption prior to maturity at the option of the Township on any date on or after May 1, 2022, at par plus accrued interest to the date fixed for redemption; and

WHEREAS, the Township wishes to call the Prior Bonds maturing or subject to mandatory redemption on May 1, 2023, May 1, 2024, May 1, 2025, May 1, 2026, and May 1, 2027, inclusive (the "Called Bonds") for redemption prior to maturity on May 1, 2022.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Call for Redemption. The Township Clerk and Township Treasurer are hereby directed to take all steps necessary to call the Called Bonds for redemption prior to maturity on May 1, 2022. The Township Clerk and Township Treasurer are hereby directed to transfer to U.S. Bank Trust Company, National Association, as successor Transfer Agent for the Prior Bonds (the "Transfer Agent"), from the Debt Retirement Fund for the Prior Bonds or from such other sources as are legally available to the Township, sufficient moneys to pay the principal of and interest on the Called Bonds at redemption prior to their maturity on May 1, 2022.

2. Direction to Transfer Agent. The Transfer Agent is hereby directed to call the Called Bonds for redemption on May 1, 2022 by mailing notice of redemption to the registered owners of the Called Bonds not less than thirty (30) days prior to the date fixed for redemption, and to take all action on behalf of the Township legally required to effect the call of the Called Bonds for redemption.

3. Other Actions. The officers, administrators, agents and attorneys of the Township are authorized and directed to take all other actions necessary and convenient to facilitate the call of the Called Bonds for redemption prior to maturity in accordance with this resolution, and to pay any costs relating to call of the Called Bonds including but not limited to costs of mailing of notices, legal costs, financial advisor and transfer agent fees.

4. Conflicting Resolutions. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Township Board of Trustees of the Township of Howell, County of Livingston, State of Michigan, at a Regular meeting held on Monday, February 14, 2022 at 6:30 p.m., Eastern Time, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act 267.

I further certify that the following Members were present at said meeting: _____
_____ and that the following Members were absent:
_____.

I further certify that Member _____ moved for adoption of said resolution and that Member _____ supported said motion.

I further certify that the following Members voted for adoption of said resolution:

_____ and that the following Members voted against adoption of said resolution: _____.

Township Clerk

AGENDA ITEM

9C

SUMMER TAX COLLECTION AGREEMENT

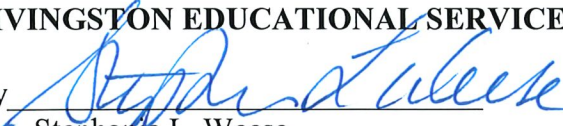
The Township of Howell with offices located at 3525 Byron Rd., Howell, Michigan (the "township") pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a summer levy of Livingston Educational Service Agency, Michigan (the "Agency") property taxes for the year 2022 and hereafter as provided below:

The Agency and the Township agree as follows:

1. The Township agrees to collect 100% of the total school millage in the summer as certified by the Agency for levy on all taxable property in addition to and not within the K-12 school district summer tax collection, including principal residence and other exempt property not subject to the 18 mill levy within the Fowlerville Community Schools and Howell Public Schools.
2. All interest and penalties, other than collection fees, that are imposed prior to the date the taxes are returned delinquent and that are attributable to school taxes, shall belong to the Agency.
3. The Agency agrees to pay the Township costs of assessment and collection at \$3.00 per parcel which represents reasonable expenses incurred by the Township in assessing and collecting Agency taxes, to the extent that the expenses are in addition to the expenses of assessing and collecting other taxes at the same time.
4. The Agency shall certify to the Township Treasurer the school millage to be levied on property for summer collection to the Township via a signed L-4029 within 3 weeks of Livingston County Equalization delivering their tax roll information to the Agency, or by June 15, whichever is earlier.
5. The Township Treasurer shall account for and deliver summer school tax collections to the Agency within ten (10) business days from the 1st and 15th of each month via electronic transfer, if and when possible.
6. In the event that state law is amended necessitating changes to this Agreement, the parties agree to negotiate changes to the Agreement in good faith to conform the Agreement to state law. Collection of summer taxes and payment for said collection shall not be disrupted or delayed due to the negotiation of or revision to this Agreement.
7. By execution of this Agreement, both parties certify and represent that the Agreement is authorized by the laws of the State of Michigan, that the individuals responsible for collecting the Agency taxes are and will be in compliance with all laws pertaining to their duties and responsibilities as a tax collecting agent, and that the signors are authorized by their respective governing bodies to execute this Agreement.
8. This Agreement is effective on the date of its execution and shall expire twelve months from the effective date.

IN WITNESS WHEREOF, the parties have executed this Agreement on the respective dates indicated below.

LIVINGSTON EDUCATIONAL SERVICE AGENCY, MICHIGAN

By 
Stephanie L. Weese

Its: Assistant Superintendent for Administrative Services

Dated: November 1, 2021

TOWNSHIP OF HOWELL: _____

By _____

Its _____

Dated _____

ANNUAL SUMMER TAX RESOLUTION

Livingston Educational Service Agency

A regular meeting of the Board of Education (the "Board") was held in the Livingston Educational Service Agency Administration Building on the 13th day of October, 2021, at six o'clock p.m.

The meeting was called to order at 6:00 p.m., by President Loy

Present: Cortez, Fryer, Kaiser, Loy

Absent: Janowski

The following preamble and resolution were offered by Member Cortez and supported by Member Kaiser

WHEREAS:

1. This Board of Education previously adopted a resolution to impose a summer property tax levy to collect all of school property taxes, including debt services, upon property located within the school district and continuing from year to year until specifically revoked by this Board of Education; and

2. The Revised School Code, as amended, requires formal action of the Board of Education prior to January 1 every year to continue the summer tax levy.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board of Education, pursuant to the Revised School Code, as amended, hereby invokes for 2022 its previously adopted ongoing resolution imposing a summer tax levy of all of school property taxes, including debt service, and continuing from year to year until specifically revoked by this Board of Education, and requests each city and/or township in which this Agency is located (and in which a local school district or city is concurrently imposing a summer tax levy) to collect those summer taxes.

2. The Superintendent, school business official, or his/her designee, is authorized and directed to forward to the governing body of each city and/or township in which this Agency is located (and in which a local school district or city is concurrently imposing a summer tax levy) a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each city and/or township agree to collect the summer tax levy for 2022. Said resolutions and the request to collect the summer tax levy shall be forwarded so that they are received by the appropriate governing bodies before January 1, 2022.

3. The Superintendent, school business official, or his/her designee, is authorized and directed to negotiate on behalf of this Agency with the governing body of each city and/or township in which the Agency is located for the reasonable expenses for collection of the Agency's summer tax levy that the city and/or township may bill under MCL 380.1611 or MCL 380.1612.

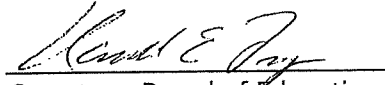
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

Ayes: Members Cortez, Fryer, Kaiser, Loy

Nays: Members

Absent: Jankowski

Resolution declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of the Livingston Educational Service Agency, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on October 13th, 2021, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (1976 PA 267, as amended).


Secretary, Board of Education

SUMMER TAX

Livingston Educational Service Agency, Michigan (the "District")

A regular meeting of the board of education (the "Board") of the District was held in the Livingston Educational Service Agency, in the District, on the 14th day of December, 2005, at 6:07 p.m. in the evening.

The meeting was called to order by Harold Fryer, President.

Present: Harold Fryer, Julie Hill, LuAnn Loy, Bill Manuel

Absent: Gary Kaiser

The following preamble and resolution were offered by Member Manuel and supported by Member Hill

WHEREAS:

1. Act 451, Public Acts of Michigan, 1976, as amended (the "Revised School Code"), provides that a school district may determine by resolution to impose a summer tax levy of one-half (1/2) or all of its annual school property taxes, including debt service, which resolution shall be applicable until revoked by the Board; and
2. For each year such a resolution applies, a school district must request, before January 1, each city and township in which it is located to agree to collect the summer tax levy in that year of all of annual school property taxes, including debt service; and
3. This Board has determined that it would be in the best interests of the District to impose a summer tax levy to collect all of the annual school property taxes, including debt service; and
4. The Revised School Code provides for certain procedural steps to be taken by this Board in connection with the imposition of a summer tax levy and also provides for the manner in which such summer tax levy shall be collected.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board, pursuant to the Revised School Code, hereby imposes a summer tax levy of all of the annual school property taxes, including debt service, beginning with July 1, 2006, and continuing from year to year until specifically revoked by this Board.
2. The Board shall adopt a resolution annually prior to January 1 acknowledging its decision to impose summer taxes on an ongoing basis (the "annual resolution"), and the Superintendent of Schools or designee is authorized and directed to annually forward a copy of this resolution and the annual resolution to the governing body of each city

and/or township in which this District is located, together with this Board's request that each such city and/or township agree to collect the summer tax levy for the ensuing year in the amount as specified in this resolution. The annual forwarding of this resolution, the annual resolution, and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies before January 1 of each year.

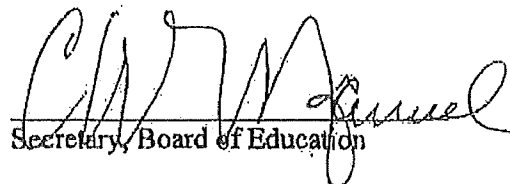
3. The Superintendent or designee is authorized and directed to negotiate on behalf of this District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under MCLA 380.1611 or MCLA 380.1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.
4. If no agreement can be reached between this Board and any city or township within the time limits set forth in the Revised School Code, this Board shall then take such further action as is required and/or permitted therein.
5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded

Ayes: Manuel, Hill, Loy, Fryer

Nays: Members

Absent: Kaiser

Resolution declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Livingston Educational Service Agency, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on December 14, 2005, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).


Secretary, Board of Education



Livingston
**EDUCATIONAL
SERVICE** Agency

November 1, 2021

Township/City Treasurer

Dear Treasurer,

Please find enclosed the Summer Tax Collection Agreement for your signature and board approval, if necessary.

Please return the signed agreement as soon as possible, but no later than April 30, 2022. If you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in blue ink, appearing to read "Stephanie L. Weese".

Stephanie L. Weese
Assistant Superintendent of Administrative Services

enc.

RECEIVED

NOV 03 2021

HOWELL TOWNSHIP

Stephanie L. Weese, C.F.O.

Administrative Services • 1425 W. Grand River Avenue • Howell, MI • 517.540.6810 • LivingstonESA.org

RECEIVED

**AGREEMENT FOR COLLECTION OF
SUMMER SCHOOL PROPERTY TAXES**

OCT 25 2021

HOWELL TOWNSHIP

AGREEMENT made this 19th day of October 2021 by and between Fowlerville Community Schools, with offices located at 7677 Sharpe Road, Suite A, Fowlerville, MI 48836 (hereinafter "School District") and, Howell Township, with offices located at 3525 Byron Road, Howell, MI, 48855 (hereinafter "Township"), pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a Summer Levy of School District property taxes for the year 2022.

The parties agree as follows:

1. The Township agrees to collect 100% of the total school non-homestead property taxes as certified by the School District for levy on July 1, 2022 on property located within the Township. Interest earned on said taxes will be retained by the township.
2. The School District agrees to pay Township costs of assessment and collection as follows:

\$3.00 per parcel

It is understood that the tax rate as spread by the Township would also reflect the sum of 100% of the taxes of the Livingston Educational Service Agency and that the \$3.00 per parcel fee will cover the collection for the Livingston Educational Service Agency, also.

3. No later than June 16, 2022 the School District shall certify to the Township Supervisor the school millage to be levied on property for summer collection in 2022.
4. The Township Treasurer shall account for and deliver summer school tax collections as follows:
 - a. Summer Tax collections shall be paid to the School District within ten (10) business days from the 1st and 15th of each month.

Signature Authorized by Board of Education
Resolution of October 19, 2021.

SCHOOL DISTRICT

Michael D. Brown

President

Joshua Reed

Secretary

Signature Authorized by Board of Trustees
Resolution of _____.
(MM/DD/YYYY)

TOWNSHIP

(Name/Title)

(Name/Title)

Annual Summer Tax Resolution

Fowlerville Community Schools (the "District")

A regular meeting of the board of education of the District (the "Board") was held:

- in the Fowlerville High School, Media Center, within the boundaries of the District,
electronically through _____ with identification number _____,

on the 19th day of October, 2021, at 7 o'clock in the p.m. (the "Meeting").

The Meeting was called to order by Mike Brown, President.

Present: Members Belcher, Brown Charron, Frederick, Hinton, Reed & Sova
Absent: Members None

The following preamble and resolution were offered by Member Mr. Belcher and supported by Member Mrs. Charron:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2022 its previously-adopted ongoing resolution imposing a summer tax levy of 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.
2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2022 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the governing bodies on or before December 31, 2021.
3. Pursuant to and in accordance with Revised School Code Section 1613(1), the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under Revised School Code Sections 1611 or 1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are rescinded.

Ayes: Members Belcher, Brown, Charron, Frederick, Hinton, Reed, & Sova

Nays: Members None

Resolution declared adopted.

[Signature]
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Fowlerville Community Schools, certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

[Signature]
Secretary, Board of Education

RECEIVED

OCT 25 2021

HOWELL TOWNSHIP



Fowlerville Community Schools

7677 W. Sharpe Road, Suite A • Fowlerville, Michigan 48836
(517) 223-6015 • Fax (517) 223-6022
Wayne Roedel, Superintendent

RECEIVED

OCT 25 2021

HOWELL TOWNSHIP

Date: October 20, 2021

To: Township Official

From: Fowlerville Community Schools

Re: 2022 Summer Taxes

Enclosed is the Agreement for Collection of Summer Taxes. The Fowlerville Board of Education requests that the Township collect the district's summer school property taxes. If the Township agrees to do so, please sign and return the enclosed, original agreement and return it to the address below. If the Township will not agree to collect the district's summer tax levy, please notify me so other arrangements can be made.

Thanks for your continued help,



Wayne Roedel, Superintendent
Fowlerville Community Schools

Mailing Address:

Fowlerville Community Schools
Mr. Wayne Roedel
7677 W. Sharpe Road, Suite A
Fowlerville, MI 48836

Enclosures: Cover Letter
Summer Tax Agreement, Original
Resolution

Resolution 02.22.501

AGREEMENT FOR COLLECTION OF SUMMER SCHOOL PROPERTY TAXES

AGREEMENT made this 14 day of February, 2022 by and between **Howell Public Schools**, with offices located at 411 N. Highlander Way, Howell, MI 48843 (hereinafter "School District") and Howell Township with offices located at 3525 Byron Road, Howell, MI 48855 (hereinafter "Township"), pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a Summer levy of School District property taxes for the year 2022.

The parties agree as follows:

1. The Township agrees to collect 100% of the total school non-homestead property taxes and 50% of the school debt property taxes as certified by the School District for levy on July 1, 2022 on property located within the Township. Interest earned on said taxes will be retained by the township.

2. The School District agrees to pay Township costs of assessment and collection as follows:

\$ 3.00 per parcel

RECEIVED

JAN 12 2022

It is understood that the tax rate as spread by the Township would also reflect the sum of 100% of the taxes of the Livingston Education Service Agency.

HOWELL TOWNSHIP

3. No later than June 15, 2022 the School District shall certify to the Township Supervisor the school millage to be levied on property for summer collection in 2022.

4. The Township Treasurer shall account for and deliver summer school tax collections as follows:

a. Summer Tax collections shall be paid to the School District within ten (10) business days from the 1st and 15th of each month. At your discretion, you may elect to discontinue summer tax disbursements to Howell Public Schools in November, December, January, and March.

SCHOOL DISTRICT

Signature authorized by Board
of Education Resolution of
_____ (date)

President

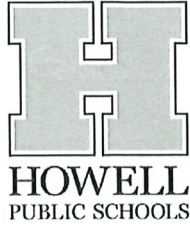
Secretary

TOWNSHIP

Signature authorized by Board
of Trustees Resolution of
_____ (date)

Supervisor

Clerk



RECEIVED

JAN 12 2022

HOWELL TOWNSHIP

January 10, 2022

Jean Graham, Clerk
Howell Township
3525 Byron Road
Howell, MI 48855

Re: 2022 Summer Tax Collection

Dear Ms. Graham,

Attached please find a copy of our annual summer tax collection resolution recently passed by the Board of Education. This resolution authorizes collection of the school district's taxes this next summer. Through its resolution, the Board has determined to collect 100% of the 18 mills non-homestead and 50% of the debt millage.

In past years we have paid a \$3.00 per parcel fee for this collection. The fee was paid to offset your costs that were incurred for collecting the summer school tax.

Enclosed please find an Agreement for Collection of Summer School Property Taxes. If the per parcel fee is acceptable please sign and return this form to the address at the bottom of this memo.

I can be reached at 517-548-6237 if you have any questions.

Sincerely,

Ben Engelter
Executive Director of Finance

BE/ms

enc.

cc: Treasurer

AGENDA ITEM

9D

ARTICLE XXVII

hearing shall follow the same procedure as that required in [Article XXIII](#), "Amending the Zoning Ordinance and Map."

- D. At the public hearing, the applicant shall present evidence regarding adherence to all of the standards and requirements of this Zoning Ordinance. To this end, evidence, if required by the Planning Commission, expert opinion shall be submitted by the applicant in the form of professionally prepared maps, charts, reports, models and other materials, and/or in the form of testimony by professional experts who can clearly state the full nature and extent of the proposal. Complete sets of plans and supporting information shall be submitted with the application in a sufficient number of copies, but not less than ten (10) copies for review by each member of the Planning Commission, Zoning Administrator and other Township officials. Materials submitted shall include the required site plan and any required supplementary sources of information necessary to satisfy the requirements detailed in Section 27.06 and [Article XX](#), "Site Plan Review Procedures."
- E. The Planning Commission shall undertake a study of the application and site plan and shall submit a report of its recommendation after public hearing to the Township Board. This report shall contain the Planning Commission's analysis of the application and site plan, findings regarding requirements and standards, suggested conditions for approval, if applicable, and its recommendations for approval, approval with conditions or denial with reasons stated in the official minutes of the Planning Commission. Materials and information to be considered in this study and review process shall include input from such agencies as the Sewer and Water Authority, County Health Department, County Road Commission, County Drain Commissioner, Michigan Department of Transportation, Michigan Department of Environmental Quality, among other County, State, Township and local public agencies having a public interest responsibility in the PUD development project.
- F. After making its recommendations to the Township Board, the Planning Commission shall transmit the PUD to the County Planning Commission, if amendments to the Zoning Ordinance Text or [Zoning District](#) Map are required for its approval, approval with conditions or disapproval as its recommendation to the Township Board.
- G. The Township Board shall review the application and site plan and the Township and County Planning Commission's recommendations thereon, and shall approve, approve with conditions, deny, or table for future consideration the application and site plan. Major changes in the application or site plan as determined by the Township Board shall be referred back to the Township Planning Commission for a review and recommendation back to the Township Board prior to the Township Board taking final action thereon. The Township Board may attach any one or all conditions to its approval of a PUD proposal, providing each condition has been reviewed and reported upon by the Township Planning Commission, except that dealing with financial guarantees.
- H. If the application and site plan are approved by the Township Board, the applicant and all owner(s) of record of all property included within the PUD shall sign a statement that the approved application and site plan shall be binding upon the applicant and owner(s) of record or their assigned agent(s) and upon their heirs, successors, and assigns, unless future changes mutually agreed to by any future Township Board and future applicant and owner(s) of record or the assigned agent(s) or their heirs, successors and assigns.

(Ord. No. 66 eff. Feb. 16, 1998)

Section 27.07 SUPPLEMENTARY DEVELOPMENT STANDARDS AND REGULATIONS.

The following requirements expand upon and are in addition to the requirements detailed in [Article XX](#), "Site Plan Review Procedures." They shall, in all cases, be adhered to by developments in a PUD project unless the Planning Commission recommends a waiver of these requirements in accordance with section 27.08.

XXVII-6

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Zoning Map

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Livingston County Department of Planning

January 20, 2022

Kathleen J. Kline-Hudson
AICP, PEM
Director

Howell Township Board of Trustees
c/o Jean Graham, Clerk
3525 Byron Road
Howell, MI 48855

Robert A. Stanford
AICP, PEM
Principal Planner

Re: Planning Commission Review of Rezoning Z-12-22.

Scott Barb
AICP, PEM
Principal Planner

Dear Board Members:

The Livingston County Planning Commission met on Wednesday, January 19, 2022 and reviewed the rezoning request referenced above. The County Planning Commissioners made the following recommendation:

Z-12-22 Approval. The proposed rezoning from SFR and MFR to PUD is compatible with both the Howell Township Master Plan and the Livingston County Master Plan.

Copies of the staff review and Livingston County Planning Commission meeting minutes are enclosed. Please do not hesitate to contact our office should you have any questions regarding county action.

Sincerely,

Kathleen J. Kline-Hudson

Kathleen J. Kline-Hudson

Department Information

Administration Building
304 E. Grand River Avenue
Suite 206
Howell, MI 48843-2323

(517) 546-7555
Fax (517) 552-2347

Web Site
<http://www.livgov.com>

sb

Enclosures

c: Martha Haglund, Township PC Chair
Joe Daus, Township Zoning Administrator

Meeting minutes and agendas are available at:
<http://www.livgov.com/plan/Pages/meetings.aspx>

RECEIVED

JAN 24 2022

HOWELL TOWNSHIP

ZONING/MASTER PLAN AMENDMENT FORM

Livingston County Planning Commission, 304 East Grand River, Suite 206, Howell, MI 48843-2323

LOCAL CASE NUMBER PC2021-11 COUNTY CASE NUMBER Z-12-22

The Howell Township Planning Commission is submitting the following amendment for review and comment.

REZONING (MAP AMENDMENT) Property description and location (attach a map of the proposed amendment as required by law).
Size: 95.74 ACRES Property tax Identifier: 4706-32-400-013
Location: Mason & Burkhart Roads
Existing Zoning District is: SFR / MFR Proposed Zoning District: PUD
Name of Petitioner: Ded Dedvukaj Name of Property Owner: Howell Township
Purpose of Change: Development of a mixed use project.
Existing Land Use: Vacant

ZONING ORDINANCE TEXT AMENDMENT The following Article(s) and Section(s) to be amended:
Article Number(s): _____ Article Name(s): _____
Section Number(s): _____ Section Name(s): _____
Please attach a copy of the proposed zoning ordinance changes.

PUBLIC NOTICE AND PUBLICATION SCHEDULE
Legal notice of the public hearing was published on December 8, 2021 in the Livingston Daily
(not less than 15 days before the public hearing per Michigan Zoning Enabling Act, Act 110 of 2006, MCL 125.3163)

Newspaper, which has general circulation in the jurisdiction. The Howell Township Planning
Commission held a public hearing on December 28, 2021 to hear the views of the public on the proposed amendment.

MINUTES OF PUBLIC HEARING (Please check "a" or "b" below)
a. The meeting minutes are attached.
b. The minutes of the meeting will be sent later. The case information has been sent so that the Livingston County Planning Department staff can be working on the case while the minutes are being prepared. The facts brought out at the hearing are: (use additional sheets as necessary)

MASTER PLAN
 Adoption of new or revised plan Amendment (Section/Chapter) _____
Note: For all master plan cases, the municipality must submit a statement signed by the Planning Commission Secretary stating that all of the necessary legislative bodies have been sent notice of the public hearing and copies of the proposed language/map, along with the name and address of each, and date of submittal.

PUBLIC NOTICE AND PUBLICATION SCHEDULE
Legal notice of the public hearing was published on _____
(not less than 15 days before the public hearing per Michigan Planning Enabling Act, Act 33 of 2008, MCL 125.3843)
In the _____ Newspaper, which has general circulation in the jurisdiction.
The Howell Township Planning Commission held a public hearing on _____ to hear the views of the public on the proposed amendment. (date)

MINUTES OF PUBLIC HEARING (Please check "a" or "b" below)
a. The meeting minutes are attached.
b. The minutes of the meeting will be sent later. The case information has been sent so that the Livingston County Planning Department staff can be working on the case while the minutes are being prepared. The facts brought out at the hearing are: (use additional sheets as necessary)

LOCAL JURISDICTION PLANNING COMMISSION ACTION
The recommendation of the Howell Township Planning Commission, at its meeting of January 5, 2022, was:
 Approval Disapproval Approval under the following conditions: (use additional sheets as necessary) (date)

(Chair Signature)

LIVINGSTON COUNTY PLANNING COMMISSION ACTION
Date Received January 3, 2022 Date of LCPC Meeting January 19, 2022
The Commission on the above meeting date took the following action:
 Approval Approval with conditions stated in attachment Disapproval No action-encourage further review
[Signature] [Signature]
(Chair Signature) (Director Signature)

LOCAL JURISDICTION BOARD ACTION
Date of Meeting _____ The Howell Township Board at a legally constituted meeting held on the above date PASSED PASSED WITH AMENDED LANGUAGE DID NOT PASS NO ACTION-ENCOURAGE FURTHER REVIEW the recommended change contained herein.
Please sign and return one completed copy of this form to the Livingston County Planning Department. _____
(Clerk)

**LIVINGSTON COUNTY PLANNING
COMMISSION MEETING MINUTES**

January 19, 2022

6:30 p.m.

Hybrid In-Person and Virtual Zoom Meeting

**Zoom Virtual Meeting Room Meeting ID: 399-700-0062 / Password: LCBOC
<https://zoom.us/j/3997000062?pwd=SUdLYVFFcmozWnFxbm0vcHRjWkVIZz09>**

PLANNING COMMISSION			
COMMISSIONERS PRESENT:	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">BILL ANDERSON DENNIS BOWDOIN</td> <td style="width: 50%; border: none;">BILL CALL JASON SCHROCK</td> </tr> </table>	BILL ANDERSON DENNIS BOWDOIN	BILL CALL JASON SCHROCK
BILL ANDERSON DENNIS BOWDOIN	BILL CALL JASON SCHROCK		
COMMISSIONERS ABSENT:	MATT IKLE BRIAN PROKUDA PAUL FUNK		
STAFF PRESENT:	KATHLEEN KLINE-HUDSON ROB STANFORD SCOTT BARB		
OTHERS PRESENT:	COMMISSIONER MATT IKLE (VIA ZOOM) WAYNE PERRY-DESINE, INC BRUCE POWELSON, MARION TWP PC TIM BOAL-HOWELL TWP ZBA MEMBER R.K. MCDEVITT (VIA ZOOM)		

1. **CALL TO ORDER:** Meeting was called to order by Planning Commissioner Anderson at 6:30 PM.

2. **PLEDGE OF ALLEGIANCE TO THE FLAG**

3. **ROLL AND INTRODUCTION OF GUESTS:** Roll call by Principal Planner Stanford indicated the presence of a quorum. Members of the public were acknowledged in the audience.

Present:	
Anderson	[X] Location: Livingston County Administration Building
Bowdoin	[X] Location: Livingston County Administration Building
Call	[X] Location: Livingston County Administration Building
Schrock	[X] Location: Livingston County Administration Building
 Absent:	
	Commissioner Prokuda
	Commissioner Ikle
	Commissioner Funk

4. **APPROVAL OF AGENDA – AMENDED TO BRING Z-03-22 (A) AND Z-12-22 (B) TO THE BEGINNING OF THE AGENDA.**

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO APPROVE THE AGENDA, AS AMENDED, DATED JANUARY 19, 2022, SECONDED BY COMMISSIONER CALL.

All in favor, motion passed.

Yea: Anderson [X] Bowdoin [X] Call [X] Schrock [X]

Nay: None.

5. **APPROVAL OF PLANNING COMMISSION MEETING MINUTES**

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO APPROVE THE MINUTES, DATED DECEMBER 15, 2021, SECONDED BY COMMISSIONER BOWDOIN.

All in favor, motion passed.

Yea: Anderson [X] Bowdoin [X] Call [X] Schrock [X]

Nay: None.

6. **CALL TO THE PUBLIC: None.**

7. **ZONING REVIEWS:**

A. Z-01-22 COHOCTAH TOWNSHIP, ZONING ORDINANCE AMENDMENTS, ARTICLE VI AR AGRICULTURAL –RESIDENTIAL AND ARTICLE XIII SPECIAL USES, REGARDING MEDICAL MARIJUANA CARETAKER OPERATIONS.

The Cohoctah Township Planning Commission and Board of Trustees added Medical Marihuana caregiver language to the Cohoctah Township Zoning Ordinance under the Home Occupations section of Article XVI, item J. Medical Marihuana in July 2021 (Z-24-21). This language allowed medical marijuana primary caregiver operations as a home occupation which is an accessory use. The following amendment proposes to delete Article XVI, item J. Medical Marihuana language that was adopted in July 2021 and amend Article VI. AR Agriculture Residential District and Article XIII Special Uses with medical marihuana caregiver language.

Township Planning Commission Recommendation: Approval. The Cohoctah Township Planning Commission recommended Approval of the zoning ordinance text amendments to Articles VI and XIII at their December 2, 2021 Planning Commission meeting. The minutes from the December 2, 2021 public hearing reflect that there were no public comments.

Staff Recommendation: Approval With Conditions. The proposed amendments provide good content regarding Medical Marihuana Primary Caregiver Operations, however, there are some errors with use of the term ‘accessory use’ instead of ‘special use’ in the language proposed in Article VI, AR Agricultural-Residential District and in Article XIII, Section 13.28 Primary Caregiver Operations (6.) Additionally, County Planning Staff recommends that a definition of “Medical Marihuana Primary Caregiver” be added to Article II Definitions.

Commission Discussion: Commissioner Schrock asked if there is a standard definition for “Medical Marihuana Primary Caregiver”? Director Kline-Hudson stated there is in the State Act.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO RECOMMEND APPROVAL WITH CONDITIONS, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

B. Z-02-22 HARTLAND TOWNSHIP, ZONING ORDINANCE AMENDMENTS, ARTICLE 4.0 USE STANDARDS, AND ARTICLE 6.0 DEVELOPMENT PROCEDURES, REGARDING PONDS.

The Hartland Township Planning Director explains the project history of this proposed zoning ordinance text amendment as follows, in a November 23, 2021, memorandum:

The Township Planning Department recently had a request to install a pond. During that request, the applicant had conversations with the Township Manager and the Township Supervisor on the process. As a result, the Township Manager has asked if the process could be modified so that persons that desire to construct a pond on their property could obtain approval administratively instead of being required to obtain approval from the Planning Commission.

Applicants that desire to install a pond on their property are required to submit a Site Plan Review application to the Planning Commission. This often requires an application fee of \$1,200 and a period of time before the Planning Commission can hear this request and make a determination. Whereas, if the process were reviewed administratively, the costs would be significantly less and the review period would be approximately a week.

The Hartland Township Planning Department reviewed similar ordinances from 10 Michigan communities, and discussed this potential ordinance with the Michigan Department of Environment Great Lakes and Energy.

The primary purpose of this amendment is to no longer require Site Plan Review from the Township Planning Commission for the construction of a pond, and instead require Land Use Permit approval from the Township Zoning Administrator

Township Planning Commission Recommendation: Approval. The Hartland Township Planning Commission recommended Approval of the zoning ordinance text amendments to Articles 4.0 and 6.0 at their December 2, 2021 Planning Commission meeting. The minutes from the December 2, 2021 public hearing were not available at the time of this review.

Staff Recommendation: Approval. The proposed amendments to Articles 4.0 and 6.0 that shift the review of pond construction from Site Plan Review through the Township Planning Commission, to Land Use Permit approval through the Township Zoning Administrator, are reasonable. County Planning Staff recommends that Hartland Township consider the minor revisions suggested in this review.

Commission Discussion: Commissioner Bowdoin stated that removing the 100-foot requirement in Article 4.1.E., is a problem as it is compliant with State law and taking it out of the Ordinance is not a good decision. Commissioner Call noticed that this was also proposed in item 4.1.B. He also stated he isn't sure if it matters what the Zoning Administrator does in the case of ponds because it is handled at the state level as well as with the County Drain Commissioner's Office. Commissioner Bowdoin also cautioned that giving up the opportunity for a wider level of input and oversight via the planning commission process and placing the decision-making in these situations solely in the hands of the Zoning Administrator could be detrimental to the Township.

Director Kline-Hudson stated that the Hartland Township Zoning Administrator wanted to be in attendance but had an emergency out of town. Commissioners would like Staff's recommendations addressed and included in the standard follow up letter that goes to the Township regarding the outcome and Planning Commission decision in this case.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL WITH STAFF RECOMMENDATIONS, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

C. Z-03-22: PUTNAM TOWNSHIP – REZONING
Current Zoning: RBR Rural Based Recreation
Proposed Zoning: PUD Planned Unit Development
Sections 2, 3, 10 and 11.

Township Master Plan: The Putnam Township Master Plan (2012) designates the subject parcels as Agricultural Preservation. The Township Master Plan states the following regarding the Agricultural Preservation future land use classification:

AP designated areas are characterized by large land parcels that accommodate agricultural uses, including farming and animal keeping, and in particular equestrian activities, both at larger scales and on smaller, individual sites. In addition, low density residential development is allowed that is compatible with agricultural and farming use. Farm fields, orchards and pastures, some of which are separated by hedgerows, dominate roadside views. Homes, barns, and stables are generally set back from roads, or they may assume a traditional farm setting with structures having a lesser setback. Individual homes that are not associated with agricultural activities have gracious setbacks with intervening fields, or woodlots to screen views.

A prominent component of this future land use description is the opportunity for equestrian related activities on a larger and smaller scale. The proposed residential development with its larger lots, equestrian center, and an extensive trail network for equestrian uses appear to be well suited with the Agricultural Preservation classification.

As noted in the Township Planner review, the proposed density of the proposed project is approximately 10 acres per lot which is consistent with adjacent areas of the Township that are zoned Low Density Residential. We do believe that the proposed PUD will offer recognizable benefits to the Township beyond a conventional development and that the proposal is compatible with both the Putnam Township Master Plan and the Livingston County Master Plan.

County Comprehensive Plan: The 2018 Livingston County Master Plan does not direct future land use patterns, or development within Livingston County. Alternatively, it offers a county-wide land use perspective when reviewing potential rezoning amendments. The Land Use & Growth Management chapter of the plan includes decision-making recommendations regarding potential land use conflicts and promoting good land governance.

Township Planning Commission Recommendation: Approval. The proposed rezoning was approved at the November 10, 2021 public hearing. There were no major comments indicated in the draft meeting minutes of the November 10, 2021 Putnam Township Planning Commission on the proposed rezoning.

Staff Recommendation: Approval. The proposed rezoning from RBR (Resource Based Recreation) to PUD (Planned Unit Development) is compatible with both the Putnam Township Master Plan and the Livingston County Master Plan.

Commission Discussion: Commissioner Schrock asked about the gated development and what portions of the site would be accessible to the public. Commissioner Anderson asked what lake the private beach would be located on.

Public Comment: Mr. Wayne Perry of Desine, Incorporated gave a brief overview of the proposed project. Mr. Perry, provided a brief overview of the level of access to amenities within the site by those who are residents and those who are members of the public. He also responded that the site's access to Bentley Lake would be private and that all pathways and trails within the site connect directly to major access points (roads) so that members of the public would also have access as well.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

D. Z-04-22: HANDY TOWNSHIP – REZONING

Current Zoning: I Industrial, RB Residential, and AR Agricultural Residential

Proposed Zoning: MPD Municipal Property District

Sections 11, 13, 15, 18, 22, 28, 32, 35

Township Master Plan: The Township will be rezoning several parcels of land that will be designated to the newly created Municipal Property District (March 2021). These parcels are located in several different sections of the Township and are currently zoned Industrial, Residential-B, and Agricultural Residential. The intent of the Township initiated rezoning is to place these municipally owned properties into their own zoning district that will provide land resources for municipal needs. The intent of the proposed district is as follows:

It is the intent of the Municipal District to provide adequate land resources for the purposes of administering and performing necessary and important public services by the Township of Handy and other public or quasi-public institutions offices. Lands within this district are intended solely for the public and quasi-public buildings and uses and it is intended that no land will be placed within this district until such land falls under public or quasi-public ownership.

The current Handy Township Master Plan (2017) does not contain a description or map of the proposed Municipal District. At this time, however, the Township has initiated a master plan update with anticipated completion in the Spring of 2022 that will contain both a description of the proposed future land use classification and an updated future land use map depicting the new district. The proposed intent of the MP (Municipal Property) District for Handy Township is to clearly identify government and municipal owned properties, more specifically, those properties with a municipal use not available for future development and to designate on our zoning maps municipally run and managed properties.

County Comprehensive Plan: The 2018 Livingston County Master Plan does not direct future land use patterns, or development within Livingston County. Alternatively, it offers a county-wide land use perspective when reviewing potential rezoning amendments. The Land Use & Growth Management chapter of the plan includes decision-making recommendations regarding potential land use conflicts and promoting good land governance.

Township Planning Commission Recommendation: Approval. The proposed rezoning was approved at the December 16, 2021 public hearing on the map amendments. There were no public comments noted at the public hearing that was held at the Township Hall.

Staff Recommendation: Approval. Staff believes the proposed rezoning of the subject properties from Industrial, Residential-B, and Agricultural Residential to the newly created Municipal Properties District will benefit the Township in preparing for potential future growth and development.

Commission Discussion: Commissioner Call stated he believes there are a couple of circa-1800 cemeteries included in these areas.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

**E. Z-05-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 2 DEFINITIONS AND ARTICLE 6 GENERAL AND SUPPLEMENTAL REGULATIONS, REGARDING ACCESSORY BUILDINGS AND STRUCTURES.**

The Conway Township Planning Commission proposes to revise its Definitions and General and Supplemental Provisions Article (Article 2 and Article 6) of the Township Zoning Ordinance regarding Accessory Buildings and Structures. According to the township's legal counsel, the PC wanted to remove some of the restrictions on the use of accessory structures.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its December 13, 2021. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate. It appears that the proposed revisions adequately remove the undesirable and sometimes archaic language of the ordinance.

Commission Discussion: Principal Planner Stanford thought that in addition to the comments in his review, for item 6.06 F.1. concerning the number of accessory structures, perhaps the text should be clarified more. As it reads now it's everything under 2 acres in one standard and everything over 2.01 acres is another standard. Perhaps simply adding the terms "equal to and" as shown below would better clarify the intent:

F.1. Number of Accessory Structures.

- 2.** On AR Agricultural Residential and R Residential zoned lots **[insert "equal to and"]** greater than two and ~~one-hundredth (2.01)~~ acres, the ~~are permitted any number of detached accessory buildings and/or structures.~~ shall be regulated by the maximum coverage requirements of Section 6.06(f) unless accessory buildings and structures are for active agricultural conduct and are eligible for an agricultural waiver under 6.06(F) below.

Commissioner Schrock requested the clarification on item F.1. be reflected in the follow-up letter that goes to the Township regarding the outcome and Planning Commission decision in this case.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER SCHROCK TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

F. Z-06-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT. ARTICLE 7 AR AGRICULTURAL RESIDENTIAL DISTRICT, ARTICLE 8 R RESIDENTIAL DISTRICT AND ARTICLE 10 C COMMERCIAL DISTRICT REGARDING ADDITIONAL DIMENSIONAL REQUIREMENTS.

The Conway Township Planning Commission proposes to revise sections within its Article 7: AR Agricultural Residential District, Article 8: R Residential Districts, and Article 10: C Commercial Districts of the Township Zoning Ordinance regarding 4/1 lot width to depth ratio.

According to the township legal counsel, this regulation was removed from the Zoning Ordinance because it was already addressed by the Land Division Ordinance (general law) and also because it wasn't what the Township intended. The Township intended for the 4/1 rule to apply to only parcels under 10 acres and the way the ordinance reads, it applies to both the division and the resulting parent parcel even if over 10 acres. Therefore, the general law ordinance was revised and then the township removed it entirely from the Zoning Ordinance via these amendments.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its December 13, 2021. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate.

Commission Discussion: None.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

G. Z-07-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT. ARTICLE 7 AR AGRICULTURAL RESIDENTIAL DISTRICT, ARTICLE 8 R RESIDENTIAL DISTRICT, ARTICLE 10 C COMMERCIAL DISTRICT, AND ARTICLE 11 I INDUSTRIAL DISTRICT REGARDING EVENT/WEDDING STRUCTURES AS A SPECIAL USE.

The Conway Township Planning Commission proposes to revise sections within its Article 7: AR Agricultural Residential District, Article 8: R Residential Districts, Article 10: C Commercial Districts and Article 11: I Industrial Districts of the Township Zoning Ordinance regarding Special Event/Wedding Structures and Venues.

According to the township's legal counsel, these amendments were issues that the PC had considered years ago and didn't move forward with at the time. It came back to the Planning Commission because the Zoning Administrator had been receiving calls asking if this use was permitted. The Township Planner provided some sample ordinance language and shared their experiences with this kind of use in other townships. The Planning Commission then decided to allow this use as a special land use at this time. These amendments directly correlate with the proposed amendments in County Planning Case Z-08-22, also under County review at this time.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its December 13, 2021. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate. Staff would encourage the township to take careful consideration of all the items of consideration as presented by staff prior to taking any final action on these amendments.

Commission Discussion: Commissioner Schrock asked why the Township did not forward the amendments previously? Commission Call surmised that perhaps Covid had halted the progress.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

**H. Z-08-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 13 SPECIAL LAND USES REGARDING SPECIAL EVENT/WEDDING
STRUCTURES AND VENUES.**

The Conway Township Planning Commission proposes to add a new section to Article 13: Special Land Uses of the Township Zoning Ordinance regarding Special Event/Wedding Structures and Venues.

According to the township's legal counsel, these amendments were issues that the PC had considered years ago and didn't move forward with at the time. It came back to the Planning Commission because the Zoning Administrator had been receiving calls asking if this use was permitted. The Township Planner provided some sample ordinance language and shared their experiences with this kind of use in other townships. The Planning Commission then decided to allow this use as a special land use at this time. These amendments directly correlate with the proposed amendments in County Planning Case Z-07-22, also under County review at this time.

Township Planning Commission Recommendation: Approval. There were no public comments on the proposed amendments to the Ordinance at the November 18, 2021 public hearing.

Staff Recommendation: Approval. The proposed amendments to the Township Ordinance are well written and allow for easier access to zoning district regulations in one easy to understand Article.

Commission Discussion: Commissioner Call stated he could not find an actual zoning district where this will be allowed as proposed in the amendment. Commissioners were all in unanimous agreement that Staff's review identifies many elements which, because of the unique nature of the use, may need another review period by the Township Planning Commission in order to ensure all elements presented by Staff in the review are thoroughly examined and satisfactorily addressed before going forward with approval by the Township Board.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO RECOMMEND NO ACTION, ENCOURAGE FURTHER REVIEW, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

I. Z-09-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 6 GENERAL AND SUPPLEMENTAL REGULATIONS REGARDING MEDICAL MARIJUANA USES.

The Conway Township Planning Commission proposes updates to Section 6.25: Medical Marijuana Uses, of the Township Zoning Ordinance regarding Medical Marijuana Uses. According to the township's legal counsel, this set of amendments is meant to update the enabling legislation/citation/reference to the appropriate State of Michigan department (MDHHS) and remove some prohibitions on consumption and delivery that would otherwise be permitted given the new recreational marijuana laws and recent caselaw.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its December 13, 2021 public hearing. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate. The proposed amendments provide good content regarding Medical Marijuana Operations. Staff recommends that a definition of "Medical Marijuana Caregiver Operation" be added to the Township's Definitions Article for additional clarity. The Township can simply implement the State's standard definition from the Act.

Commission Discussion: None.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER SCHROCK.

Motion passed: 4-0

Nay: None.

J. Z-10-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 15 OFF-STREET PARKING AND LOADING-UNLOADING STANDARDS REGARDING PARKING SPACE REQUIREMENTS.

The Conway Township Planning Commission proposes updates to Article 15: Off-Street Parking and Loading-Unloading Standards, Section 15.04: Parking Space Requirements of the Township Zoning Ordinance regarding parking space requirements for the newly created Special Event/Wedding Structures and Venues land use.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its May 10, 2021 public hearing. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate.

Commission Discussion: None.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER SCHROCK TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

**K. Z-11-22 CONWAY TOWNSHIP, ZONING ORDINANCE AMENDMENT.
ARTICLE 6 GENERAL AND SUPPLEMENTAL REGULATIONS REGARDING SOLAR ENERGY COLLECTORS.**

The Conway Township Planning Commission proposes a minor update to the Township Zoning Ordinance in Article 6: General and Supplemental Regulations Section 6.26(F)(14): Solar Energy Collectors.

According to the township's legal counsel, the township had received some feedback, and did some research on its own, to determine the current one thousand (1,000) foot setback from any property line with a residence was too much so the township decided to lower it to two hundred (200) feet from the boundary line of a parcel with the residence.

Township Planning Commission Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this zoning amendment at its May 10, 2021 public hearing. There were no public comments noted in the minutes.

Staff Recommendation: Approval. The proposed amendments appear to be reasonable and appropriate.

Commission Discussion: None.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

**L. Z-12-22: HOWELL TOWNSHIP – REZONING
Current Zoning: SFR Single Family Residential and MFR Multiple Family Residential
Proposed Zoning: PUD
Section 32**

Township Master Plan: The 2016 Howell Township Master Plan designates the subject parcels as Medium Density Residential. The Township Master Plan establishes several goals and strategies to accomplish the continued intent of appropriate development and an overall sound land use vision for the Township. Some of the goals included in master plan include:

- Encourage appropriate development and land use based on existing character and development patterns.
- Support residential development patterns of varying style and density in appropriate areas based on existing and intended character and function.
- Provide housing types for all ages, abilities, and income levels.
- Encourage diversity of housing types including single family, duplex, apartments, condominiums, and manufactured homes.

The proposed PUD is located near the corner of Mason and Burkart Road, an area where single family and multiple family residential land uses overlap with a 17-acre residential subdivision and a gas station on the immediate corner of Mason/Burkhart. The proposed rezoning consists of both SFR and MFR zoned parcels that will be changed to PUD with approval of the application.

The PUD designation is suitable at this location as the developer will be including single family homes, multi-family units, and an assisted living center. These uses are compatible with the current Township Master Plan and are well aligned with the Medium Density Residential future land use classification.

County Comprehensive Plan: The 2018 Livingston County Master Plan does not direct future land use patterns, or development within Livingston County. Alternatively, it offers a county-wide land use perspective when reviewing potential rezoning amendments. The Land Use & Growth Management chapter of the plan includes decision-making recommendations regarding potential land use conflicts and promoting good land governance.

Township Planning Commission Recommendation: Approval. The proposed rezoning was approved at the December 28, 2021 public hearing at the Howell Township hall. There were no comments from the public on the proposed rezoning and comments from the planning commission focused only on the positive aspects of the proposed rezoning.

Staff Recommendation: Approval. The proposed rezoning from SFR and MFR to PUD is compatible with both the Howell Township Master Plan and the Livingston County Master Plan.

Commission Discussion: Commissioner Schrock asked for further clarification on Staff's comments regarding traffic issues. Commissioner Call asked about a possible error in the aerial photo depicting a gas station at the corner, which Staff agreed should be Angelo's Party Store. Also, the aerial does not depict the current completed development to the east of the proposed site, as the aerials are dated from 2015 and this development had not yet occurred.

Public Comment: None.

Commission Action:

Commissioner Action: IT WAS MOVED BY COMMISSIONER BOWDOIN TO RECOMMEND APPROVAL, SECONDED BY COMMISSIONER CALL.

Motion passed: 4-0

Nay: None.

8. **OLD BUSINESS:** None.

9. **NEW BUSINESS:** None.

10. REPORTS:

- A. Revisions to the Open Meetings Act:** Planning Director Kline-Hudson briefly explained the 2022 changes to the Open Meetings Act and how County Planning Commissioners must attend the meetings in person; virtual participation is only allowed due to military duty.
- B. Press Release for both Livingston County Parks Rock!** Planning Director Kline-Hudson distributed the press release that went out on January 19, 2022 and briefly explained this park activity/contest.
- C. Potential Conservation Areas Assessment document:** Rob Stanford will do a presentation on this new document at the February 16, 2022 meeting if time permits.
- D. Community Profiles for Livingston County communities:** Scott Barb will distribute the new community profiles at the February 16, 2022 meeting.
- E. 2022 Work Program for the department:** Planning Director Kline-Hudson stated that County Planning Staff is currently working on this document and hopes to bring a completed version to the February or March Livingston County Planning Commission meeting.

11. COMMISSIONERS HEARD AND CALL TO THE PUBLIC: None.

11. ADJOURNMENT:

Commissioner Action: IT WAS MOVED BY COMMISSIONER CALL TO ADJOURN THE MEETING AT 8:21 P.M., SECONDED BY COMMISSIONER BOWDOIN.

Motion passed: 4-0

Nay: None.



**LIVINGSTON COUNTY PLANNING DEPARTMENT
REZONING REQUEST - | -
STAFF REPORT**

**CASE NUMBER:
Z-12-22**

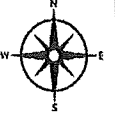
COUNTY CASE NUMBER:	Z-12-22	TOWNSHIP:	Howell Township
REPORT DATE:	January 12, 2022	SECTION NUMBER:	32
STAFF ANALYSIS BY:	Scott Barb	TOTAL ACREAGE:	95.74 acres

APPLICANT / OWNER:	Ded Dedvukaj
LOCATION:	Near SE corner of Mason and Burkhart Roads
LAND USE:	Currently vacant parcels

CURRENT ZONING:	REQUESTED ZONING:
SFR – Single Family Residential & MFR – Multiple Family Residential	PUD – Planned Unit Development
PERMITTED/SPECIAL USES (Not all inclusive):	PERMITTED/SPECIAL USES (Not all inclusive):
<p>Permitted:</p> <p>SFR: Single family conventional dwellings; State licensed day care facilities and adult day care facilities with fewer than 6 people.</p> <p>MFR: Multiple family dwelling structures including duplexes, triplexes, garden apartments, townhouses, and other similar dwelling units; Adult foster care small group homes.</p>	<p>Permitted:</p> <p>PUD: Permitted uses allowed in each underlying zoning district and a PUD may be applied for in any zoning district.</p>
<p>Special:</p> <p>SFR: Adult day care and child day care 7 to 12 people.</p> <p>MFR: Adult foster care large group homes; adult foster care congregate facility with more than 20 adults; child care centers; adult day care centers.</p>	<p>Special:</p> <p>PUD: Any special uses allowed in the underlying zoning district per Planning Commission review.</p>
<p>Minimum Lot Area: SFR: Minimum of 1 acre; 10,000 sq. ft. with public sewer; MFR: ½ acre; 8 units/acre max.</p>	<p>Minimum Lot Area: Minimum of 30 acres for SFR; 20 acres for MFR</p>

TOWNSHIP PLANNING COMMISSION RECOMMENDATION AND PUBLIC COMMENTS:	ESSENTIAL FACILITIES AND ACCESS:
<p>The proposed rezoning was APPROVED at the December 28, 2021 public hearing at the Howell Township hall. There were no comments from the public on the proposed rezoning and comments from the planning commission focused only on the positive aspects of the proposed rezoning.</p>	Water: Well and public water supply (parcel dependent)
	Sewer: Septic and sanitary sewer (parcel dependent)
	Access: Access to the PUD will be provided by both Burkhart Road and Mason Road.

EXISTING LAND USE, ZONING AND MASTER PLAN DESIGNATION:

	Land Use:	Zoning:	Master Plan:	
Subject Site:	Currently Vacant Properties	Single Family Residential and Multiple Family Residential	Medium Density Residential	
	To the North:	Large Lot Residential	Single Family Residential and Agricultural Residential	
	To the East:	Church and Residential	Single Family Residential	
	To the South:	Large Lot Residential and Medium Density Residential	Multiple Family Residential	General Commercial
	To the West:	Open Space - Vacant	Agricultural Residential	Low Density Residential
			Agricultural Preservation	

ENVIRONMENTAL CONDITIONS:

Soils / Topography:	The site is primarily covered with Miami and Conover sandy loams ranging from 2 to 6 percent. Carlisle muck is dominant on the western portion of the site.
Wetlands:	DEQ maps illustrate significant wetland areas in the north central and western portion of the site.
Vegetation:	This property is in its natural state with open fields, woodlots, and wetland areas.
County Priority Natural Areas:	There is a Priority 1 natural area on the site due to the extensive wetland areas on-site. It has been indicated that the developer will be securing an in-fill permit for this area.

TOWNSHIP MASTER PLAN DESIGNATION:

The 2016 Howell Township Master Plan designates the subject parcels as **Medium Density Residential**. The Township Master Plan establishes several goals and strategies to accomplish the continued intent of appropriate development and an over all sound land use vision for the Township. Some of the goals included in master plan include:

- Encourage appropriate development and land use based on existing character and development patterns.
- Support residential development patterns of varying style and density in appropriate areas based on existing and intended character and function.
- Provide housing types for all ages, abilities, and income levels.
- Encourage diversity of housing types including single family, duplex, apartments, condominiums, and manufactured homes.

The proposed PUD is located near the corner of Mason and Burkart Road, an area where single family and multiple family residential land uses overlap with a 17-acre residential subdivision and a gas station on the immediate corner of Mason/Burkhart. The proposed rezoning consists of both SFR and MFR zoned parcels that will be changed to PUD with approval of the application. The PUD designation is suitable at this location as the developer will be including single family homes, multi-family units, and an assisted living center. These uses are compatible with the current Township Master Plan and are well aligned with the Medium Density Residential future land use classification.

COUNTY COMPREHENSIVE PLAN:

The 2018 Livingston County Master Plan does not direct future land use patterns, or development within Livingston County. Alternatively, it offers a county-wide land use perspective when reviewing potential rezoning amendments. The Land Use & Growth Management chapter of the plan includes decision-making recommendations regarding potential land use conflicts and promoting policies that encourage appropriate land use management.

COUNTY PLANNING STAFF COMMENTS:

The applicant (Ded Dedvukaj/Heritage Homes) is requesting rezoning from SFR (Single Family Residential) and MFR (Multiple Family Residential) to PUD (Planned Unit Development) for the purpose of building a new residential development consisting of a total of 577 units. This development will include 190 single family homes, 296 multi-family units, and a 3-story assisted living building with 90 units. The multi-family component of the development will bring ranch style townhomes, 2 story townhomes, garden style apartments, and 2 story townhomes with apartments. The site borders both Mason and Burkhart Roads and abuts a 17-acre residential development on the southeast. Neighborhood Service Commercial uses are also located near the proposed development at the immediate corner of Mason and Burkhart.

Section 23.02.D (5) establishes the criteria that the Township Planning Commission must consider when evaluating a rezoning of land. These standards include:

- 1. Whether the rezoning is consistent with the policies and uses provided for that area in the Township Master Plan.*
- 2. Whether all of the uses allowed under the proposed rezoning would be compatible with other zones and uses in the surrounding area.*
- 3. Whether any public services and facilities would be adversely affected by a development or use allowed under the requested rezoning.*
- 4. Whether the uses allowed under the proposed rezoning would be equally or better suited to the area than uses allowed under the current zoning of land.*

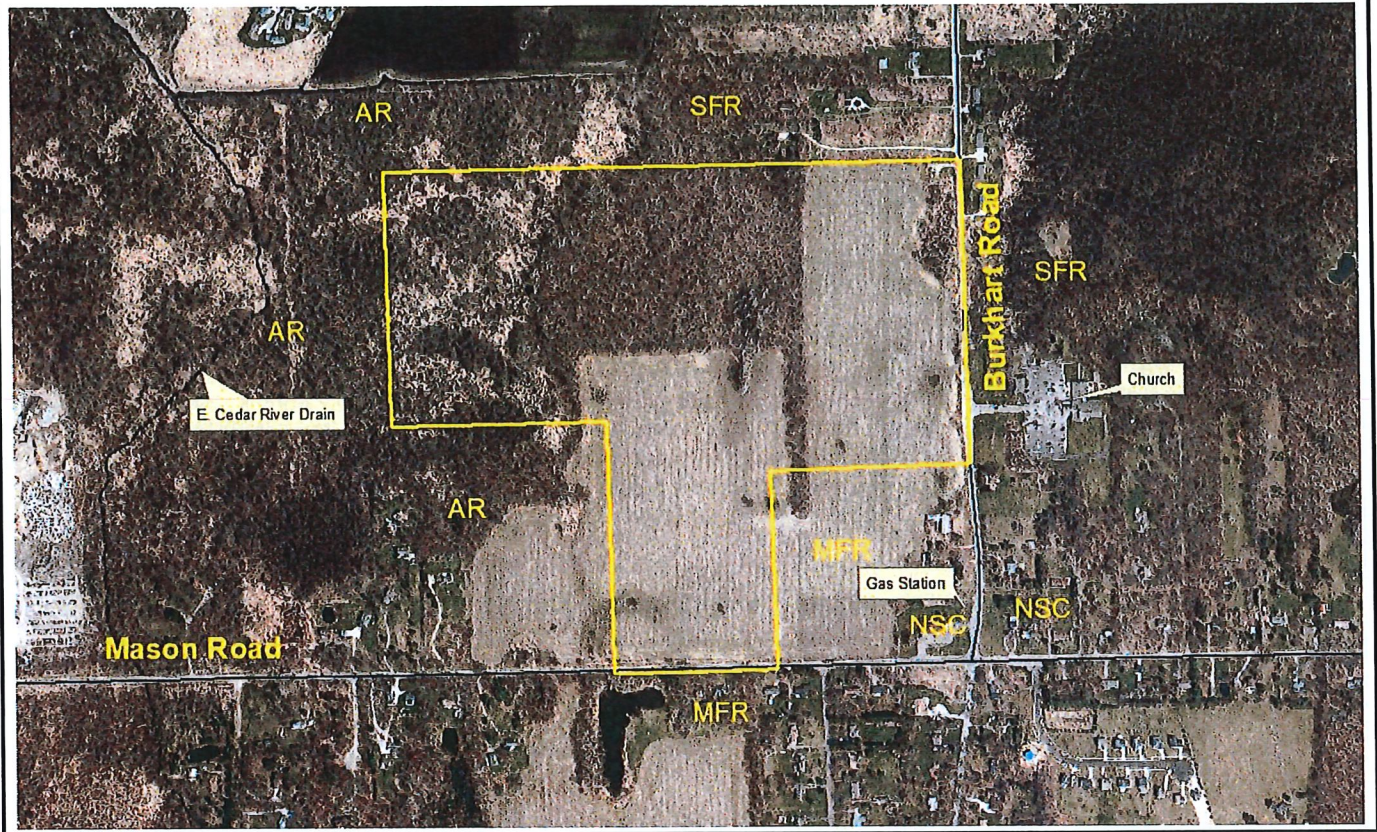
Section 27.09 of the Township Ordinance also provides standards for review of any PUD. The PUD must conform to the Township's Master Plan as well as the Township Zoning Ordinance. Both of these requirements have been met based on the goals, strategies, and policies found within these documents.

When consideration is given to the above standards regarding a rezoning of land within the Township, the proposed rezoning lies within areas that are already designated for single and multi-family uses. The Township Master Plan designates the properties as Medium Density Residential which parallels the intended use of the property. Allowing the rezoning to PUD will allow for design flexibility that will provide for a better housing development than could be achieved under the conventional zoning designations of SFR and MFR alone. We believe the proposal to rezone to PUD is appropriate given the current zoning and master plan designations in the township.

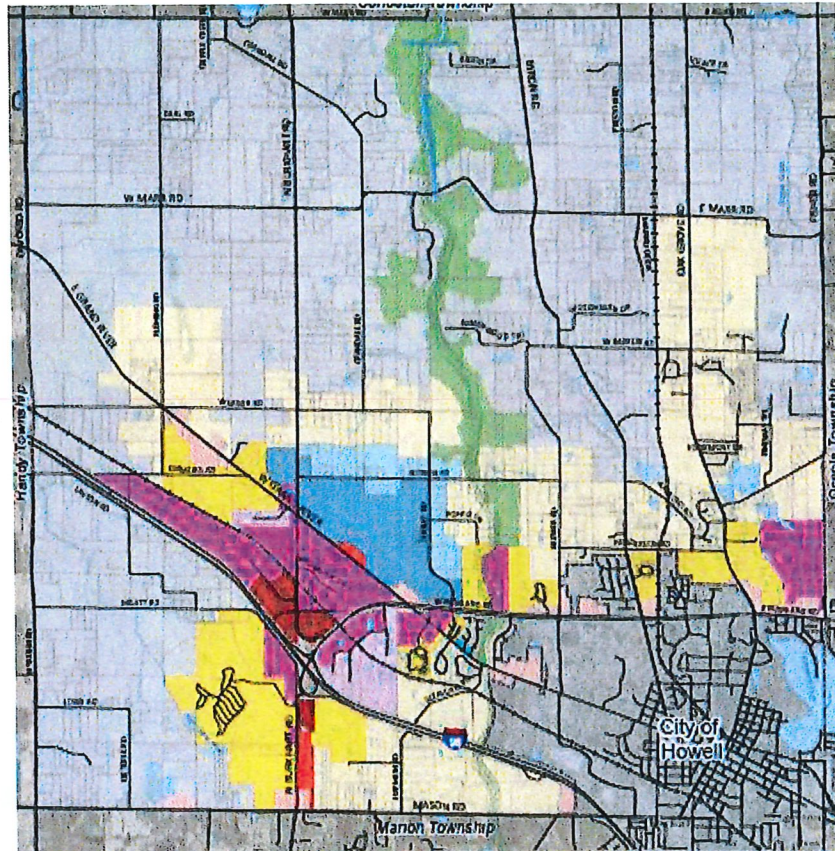
COUNTY PLANNING STAFF RECOMMENDATION:

APPROVAL: The proposed rezoning from SFR and MFR to PUD is compatible with both the Howell Township Master Plan and the Livingston County Master Plan.

EXISTING LAND USE MAP and SURROUNDING ZONING:



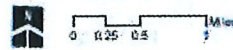
FUTURE LAND USE MAP:



- | | |
|-----------------------------|-----------------------------------|
| Innovation Zone | Commercial - Regional Service |
| Recreation and Preservation | Industrial |
| Airport | Office |
| Commercial - Airport | Residential - Low Density |
| Commercial - Local | Residential - Medium Density |
| Commercial - General | Agricultural Preservation |
| | Shiawassee River 200 foot Overlay |

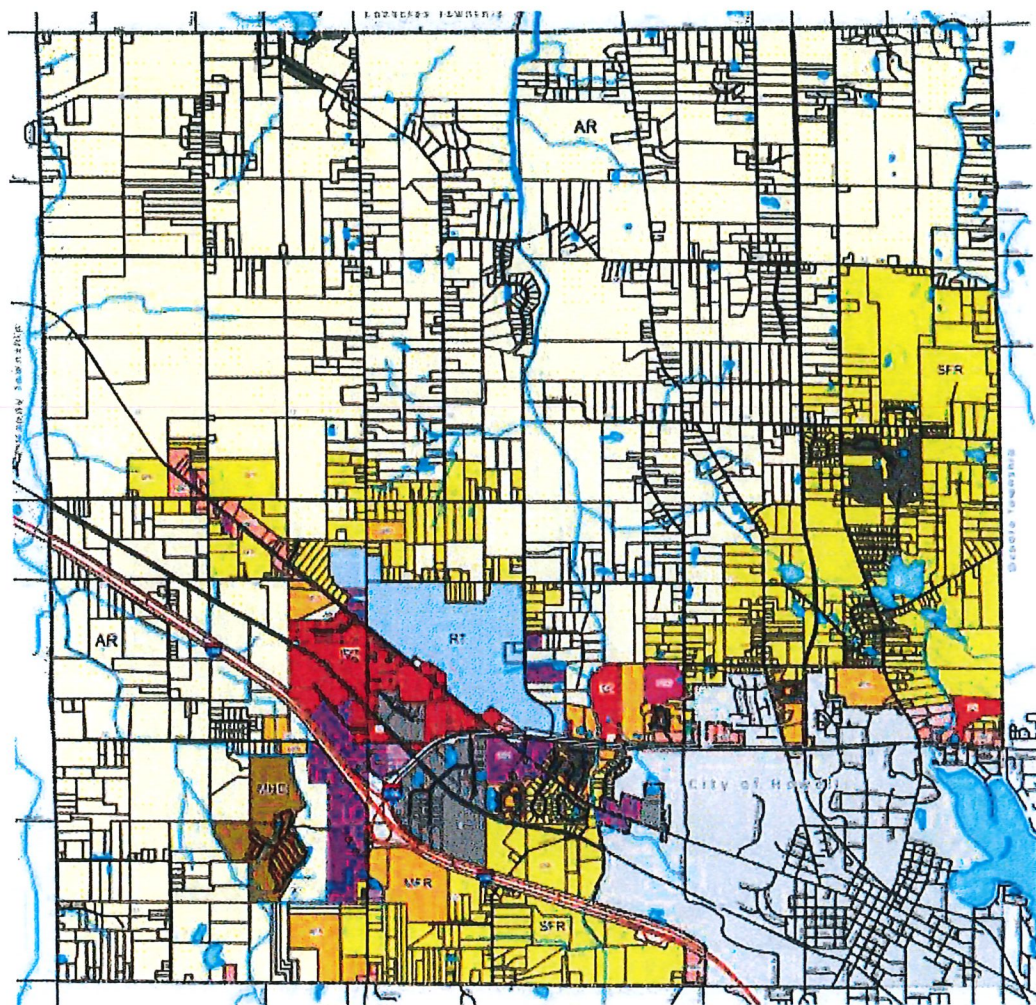
FUTURE LAND USE

Howell Township, Livingston County



September 28, 2018
 Cadmus/Worlman Associates, Inc.

CURRENT TOWNSHIP ZONING MAP:



Zoning Designation	
	Conditional Rezoning
	PUD - Planned Unit Development
	AR - Agricultural Residential
	SFR - Single Family Residential
	MFR - Multiple Family Residential
	MFD - Manufactured Housing District
	OS - Office Service
	NSC - Neighbors Service Commercial
	HSC - Highway Service Commercial
	RSC - Regional Service Commercial
	IIZ - Industrial Flex Zone
	I - Industrial
	RT - Research & Technology

CERTIFICATION
 This is a duly prepared and lawful zoning map which will be the zoning ordinance of Hudson
 Township, Bergen County, New Jersey.
 Township Supervisor: *John R. ...* Date: 1-12-2022
 Zoning Clerk: *...* Date: 1-12-2022

NEAR PROPOSED ENTRANCE FROM MASON ROAD



VIEW OF SITE FROM BURKART ROAD



HOWELL TOWNSHIP PLANNING COMMISSION
UNAPPROVED MINUTES: DECEMBER 28, 2021, 6:30 P.M.
3525 BYRON RD. HOWELL TOWNSHIP HALL, HOWELL MI 48855 (517-546-2817)

MEMBERS PRESENT:

Martha Haglund Chairwoman
Mike Newstead Board Rep
Peter Manwiller Secretary
Denise Markham Commissioner
Paul Pominville Commissioner
Glen Miller Commissioner

Also in attendance: Zoning Administrator Joe Daus

MEMBERS ABSENT:

Wayne Williams Vice-Chair
Matthew Counts Board Rep

The meeting was called to order at 6:30 p.m. The roll was called.

APPROVAL OF AGENDA: *MOTION* by Manwiller, seconded by Pominville, **“TO APPROVE THE DECEMBER 28, 2021 PLANNING COMMISSION AGENDA AS PRESENTED.”** Motion carried.

APPROVAL OF MINUTES: *MOTION* by Pominville, seconded by Counts, **“TO APPROVE THE NOVEMBER 23, 2021 PLANNING COMMISSION MINUTES AS PERSENTED.”** Motion carried.

TOWNSHIP BOARD REPORT: Synopsis was attached there were no questions.

ZONING BOARD OF APPEALS REPORT: Minutes attached there were no questions.

ZONING ADMINISTRATOR REPORT: Monthly Permit list is attached, there were no question. Joe Daus reported that the Annex Group has applied for an amendment to the approved site plan for the Union at Oak Grove project, and that it will be on the January agenda.

PUBLIC HEARING: *Motion* by Manwiller, second by Miller, **“TO OPEN THE PUBLIC HEARING FOR FILE #PC-2021-011, PUD ZONING & PRELIMINARY SITE PLAN, PARCEL #4706-32-400-013”**. A request for a PUD with mixed residential use. Kevin McDevitt from Monument Engineering presented the proposed site plane and the changes that were made after the November meeting. Kevin McDevitt and Bruce Michael with Odawa Development took questions from the Planning Commission members. Discussion followed. Chairwoman Haglund opened the meeting to the public for comments and questions. Bill Park, 437 Burkhart Rd. his property borders the north line of the project had questions on were the storm water was going to drain and how it was going to be drained, and also had questions on the retention and detention ponds. Discussion followed. Tim Boal, 66 Santa Rosa Dr. has concerns with the density of the project, and questions on how the density was calculated, also had questions and concerns on the traffic. Discussion followed. Dennis Gleason, 4255 Mason Rd. had questions on how close building were to Mason Rd. and the number of units in the project, and commented on the current traffic conditions and how much worse it will be once this project is completed. **MOTION** by Manwiller, seconded by Pominville, **“TO CLOSE THE PUBLIC HEARING.”** Motion carried.

Planning Commission members continued the discussion and had some additional question on the traffic study, lighting, the phasing and some drainage issues for the developer.

MOTION by Miller, Seconded by Manwiller, **“TO RECOMMEND TO THE TOWNSHIP BOARD TO APPROVE FILE #PC-2021-011, PUD ZONING & PRELIMINARY SITE PLAN, FOR PARCEL #4706-32-400-013.** Roll was called, Manwiller – Yes, Newstead – Yes, Haglund – Yes, Miller – Yes, Markham – Yes, Pominville – Yes. Motion carried.

NEW BUSINESS: None

UNFINISHED BUSINESS: None.

OTHER BUSINESS: None

CALL TO THE PUBLIC: No Response

ADJOURNMENT: MOTION by Williams, seconded by Pomerville, "TO ADJOURN." Motion carried. Meeting adjourned at 7:55 P.M.

Approved: _____

Martha Haglund, Chairman

As Presented: _____

As Amended: _____

Peter Manwiller, Secretary

As Corrected: _____

Dated: _____



Carlisle | Wortman
ASSOCIATES, INC.

117 NORTH FIRST STREET SUITE 70 ANN ARBOR, MI 48104 734.662.2200 734.662.1935 FAX

Date: November 19, 2021

PUD/Site Plan Review
For
Howell Township, Michigan

Applicant:	Ded Dedvukaj
Project Name:	Heritage Square
Plan Date:	4/30/19
Location:	Northwest Corner of Mason and Burkhart
Zoning:	SFR - Single Family Residential/MFR - Multiple Family Residential
Action Requested:	Planned Unit Development / Preliminary Site Plan Approval
Required Information:	As noted in the following review

PROJECT AND SITE DESCRIPTION

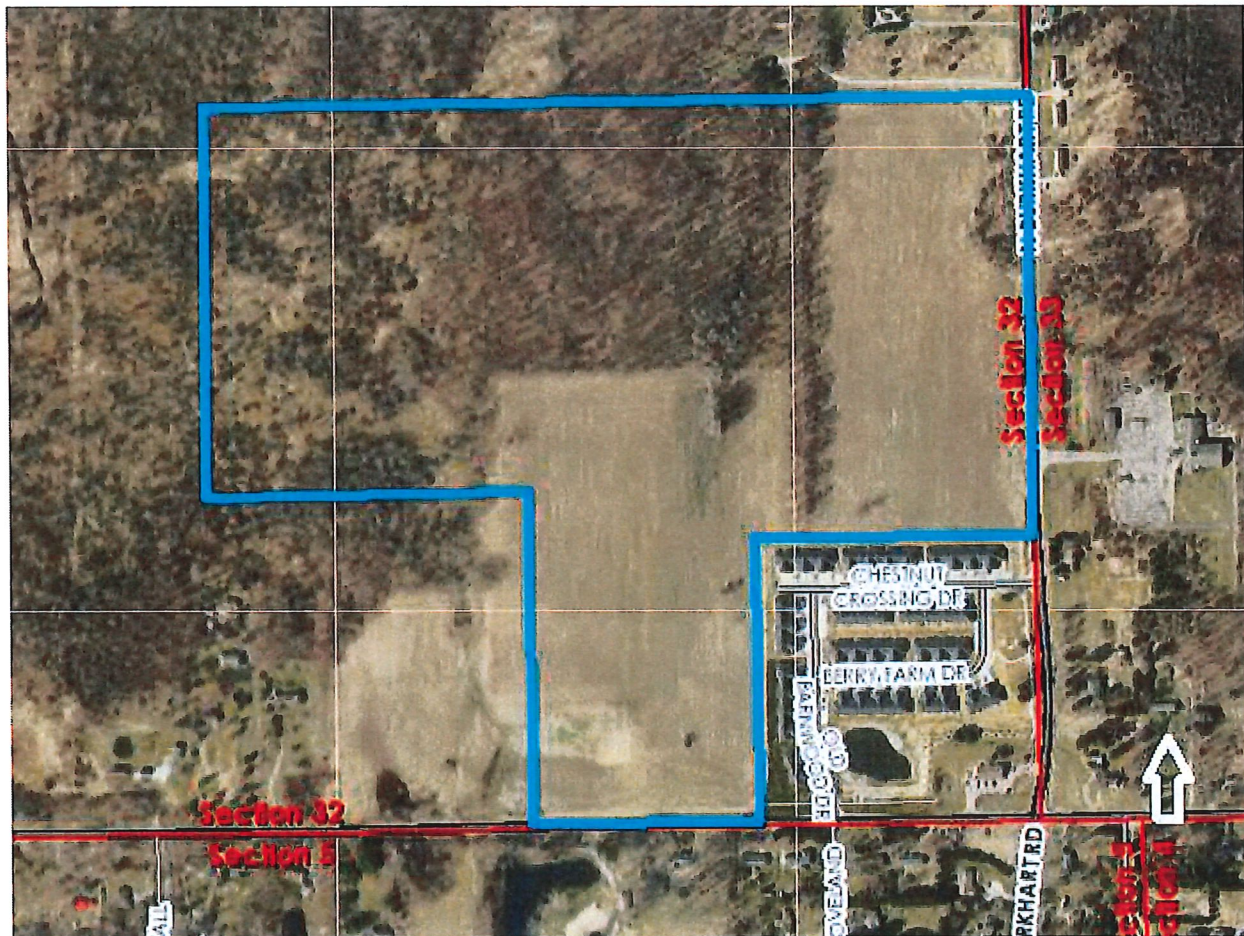
The applicant has applied for Planned Unit Development (PUD) / Preliminary Site Plan approval for mixed density residential development consisting of a total of 577 dwelling units. The development includes 190 single-family houses, 296 multi-family units, and a 3-story assisted living building with 90 units. The multi-family component includes ranch style townhomes, 2-story townhomes, garden style apartments and 2-story townhomes with apartments. The site is located on a 95.74 acre single parcel of land located on the northwest corner of Mason and Burkhart Roads. The parcel surrounds to developments, a 17 acre multi-family residential development and a gas station, that are located at the intersection of the two roads, but has frontage on both Mason and Burkhart.

The subject parcel has split zoning with roughly 30 acres of SFR - Single Family Residential fronting on Burkhart and the balance of the property being zoned MFR - Multiple Family Residential. The applicant is proposing a mixture of residential densities that are consistent

with the existing zoning districts, but do not follow the existing delineation of those zoning districts. Therefore, they have requested a PUP. This is being processed as a Type 2 PUD which, if approved with constitute a rezoning or the property to the PUD designation. This requires rezoning and site plan approval. This is subject to the procedure required by Article XXIII. The Planning Commission must hold a public hearing and make a recommendation to the Township Board who has the final authority to approve the PUD and preliminary site plan.

Items to be Addressed: *The Planning Commission must hold a public hearing and make a recommendation to the Township Board for the approval of the PUD rezoning and the preliminary site plan approval.*

Aerial Image of Subject Site and Vicinity



NEIGHBORING ZONING, LAND USE AND MASTER PLAN

Neighboring zoning, land use, and current Master Plan designations are summarized in the following chart:

**Table 1
 Zoning, Land Use and Master Plan Designations**

	North	South	East	West
Zoning	AR and SFR	MFR	SFR	AR
Land Use	Large lot Rural Residential	Residential Large lot Rural and Medium Density	Church and Residential	Undeveloped Open Space
Master Plan	Residential - Medium Density	Low density Residential	General Commercial	Agricultural Preservation

DENSITY, AREA, WIDTH, HEIGHT, SETBACKS

As noted above, there are two different residential density types provided for this development, Single-family and Multi-family. Residential areas may contain several different types of dwelling units if it can be demonstrated to the satisfaction of the Planning Commission and Township Board that the proposed combination will not interfere with the reasonable arrangement of lots of an area and that the overall density of dwelling units shall not exceed that specified or computed for each zoning district based upon the gross area of the lot, parcel, site or phase divided by the minimum lot area per dwelling unit specified for each zoning district. The applicant has provided calculations on sheet C-1.0 that demonstrate that the proposed densities are in compliance with Section 27.07.A.

Additionally, the PUD designation requires a 10% open space exclusive of of water surface to be provided. The applicant has provided calculations indicating that that they are preserving 8.68 acres of the total 68.4 acres of upland for open space. This represents 12.6 % open space.

The following table summarizes the Density, Placement, and Height Regulations for the site plan associated with the use.

Density, Placement, and Height Regulations

Single-Family	Required	Proposed
Lot Area	10,000 SF w/ public sewer	5500 SF min
Lot Width	70 Feet	50 Feet
Front Setback	30 Feet	21 Feet
Side Setback	10 Feet	7 Feet
Rear Setback	40 Feet	30 Feet
Perimeter Setback	50 feet	40 feet
Lot Coverage	30 % Max	Review for individual units
Building Height	2.5 stories/35 Feet Max	Review for individual units

Multi-family	Required	Provided
Lot Area	31 Acres	40 Acres
Lot Width	200 Feet	768.79 Feet
Front Setback	30 Feet	40 Feet
Side Setback	30 Feet	20 Feet
Rear Setback	50 Feet	40 Feet
Lot Coverage	40 % Max	Not provided
Building Height	5 stories/60 Feet Max	16.5 Feet

The applicant has provided a table showing the lot sizes for the single-family units. The lots range in size from 5,500 square feet to just over 10,000 square feet. However, only about 5 are the minimum lot size while most are closer to the 5,500 or 6,000 square foot size. The required lot area for multi-family differs based on the number of bedrooms in each apartment. The lot area requirement based on Section 7.06.A. of the Zoning Ordinance appears to be roughly 31 acres. The calculation for lot area has not been provided for the multi-family area.

In addition to the reduction in lot size for the single-family units, as noted in the table above, the applicant has proposed lesser setback than those required in the individual districts. Section 27.08 of the zoning ordinance indicates that the Planning Commission may recommend, and the Township Board may grant a waiver from the requirements of this article as a part of the approval process. Any regulatory modification shall be approved through a finding by the Planning Commission and Township Board that the deviation shall result in a higher quality of development than would be possible using conventional zoning standards. However, all deviations must be indicated on the site plan in a table and the applicant should provide justification for the deviations. The Planning Commission must discuss the deviations and determine that they meet the intent of section 27.08 of the ordinance.

Items to be Addressed: 1) Provide lot coverage calculation for the multi-family area. 2) The Planning Commission must discuss the deviations and determine that they meet the intent of section 27.08 of the ordinance.

NATURAL RESOURCES

Topography: The site is generally flat. The grade slopes gradually upward towards the northwest corner within the proposed development area.

Woodlands: There are substantial woodlands on the site. Roughly 50 acres of the site contain woodlands. No tree inventory is provided. Sheet V 1.0 indicates that 22.49 acres of woodland will be cleared. The provisions of Section 15.09 would suggest that the area should not be clear cut as this area is designated as a priority 1 environmental feature in the Township Master Plan. The applicant must demonstrate that they are complying with section 15.09.B.3. of the Zoning Ordinance.

Wetlands: There are substantial wetlands depicted on sheet V 1.0. 6620 square feet of wetlands are indicated to be filled. The applicant notes that wetland permit has been apply for through the Department of the Environment Great Lakes and Energy (EGLE) The wetland boundaries should be verified by EGLE and a permit must be obtained.

Items to be Addressed: 1) *The applicant must demonstrate that they are complying with section 15.09.B.3. of the Zoning Ordinance.* 2) *The wetland boundaries should be verified by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and a permit must be obtained.*

PARKING, LOADING

Parking must be provided in accordance with section 18.02. The requirement for single-family dwellings is 2 parking spaces per unit. This has been provided. The requirement for multifamily residential is Two (2) parking spaces per dwelling unit, plus one (1) additional space for each four (4) dwelling units and one (1) space for each employee working during maximum employment hours. In addition, it is required that at least one required space be covered.

Items to be Addressed: *None*

SITE ACCESS AND CIRCULATION

There are access points proposed on Burkhart Road and Mason Road. Units are accessed by a series of internal drives. A main drive though the middle of the multi-family area provides access to the single-family area though the multi-family portion of the development as well as access to the parking lots for the multi-family buildings.

5 foot sidewalks are provided on both sides of the internal drives where buildings are located. It appears that a pathway is provide along the frontage of Mason Road and along Burkhart Road from the entrance to the development going south. There are wetlands along the frontage to the north the Planning Commission should discuss the necessity of providing the pathway going to the north along Burkhart and how this might be accomplished.

Items to be Addressed: *The Planning Commission should discuss the necessity of providing the pathway going to the north along Burkhart and how this might be accomplished.*

LANDSCAPING

The applicant has provided a landscaping plan with detailed calculations. It appears from the calculations that the applicant has met the requirements of Section 28.03B of the Zoning Ordinance. However, there are no street trees proposed in the single-family area. Street trees should be provided for each unit in the single-family area.

Items to be Addressed: *Street trees should be provided for each unit in the single-family area.*

LIGHTING

No lighting plan has been proposed. The applicant must provide lighting details that demonstrate compliance with Section 14.22. Specifically, lighting must be provided for the guest parking areas, and lighting fixture details must be provided that demonstrate that all exterior lighting is fully shielded and down directed.

Items to be Addressed: *Provide a lighting plan on the final site plan with lighting details for all exterior lights that demonstrate compliance with Section 14.22.*

SIGNS

No sign is being provided. Any proposed sign must meet the requirements of Section 19.03 and Section 19.07. If a sign is proposed a separate sign permit must be obtained before installation.

Items to be Addressed: *None*

FLOOR PLAN AND ELEVATIONS

Floor plans or elevations have been provided for all for the building types in the development. The Planning Commission should review and comment on the proposed exterior materials.

Items to be Addressed: *The Planning Commission should review and comment on the proposed exterior materials.*

TRASH ENCLOSURE

There is a trash enclosure proposed adjacent to the assisted living facility. It is located to the north of the building and appears to be in a logical location.


Items to be Addressed: *None.*

RECOMMENDATIONS

A number of concerns regarding the proposed plans have been identified in this review. The following requirements should be discussed by the Planning Commission prior to the Planning Commission making a recommendation to the board for this application:

1. The Planning Commission must hold a public hearing and make a recommendation to the Township Board for the approval of the PUD rezoning and the preliminary site plan approval. The applicant must demonstrate that they are complying with section 15.09.B.3. of the Zoning Ordinance.
-

2. Provide lot coverage calculation for the multi-family area.
 3. The Planning Commission must discuss the deviations and determine that they meet the intent of section 27.08 of the ordinance.
 4. The wetland boundaries should be verified by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and a permit must be obtained.
 5. The Planning Commission should discuss the necessity of providing the pathway going to the north along Burkhart and how this might be accomplished.
 6. Street trees should be provided for each unit in the single-family area.
 7. Provide a lighting plan on the final site plan with lighting details for all exterior lights that demonstrate compliance with Section 14.22.
 8. Planning Commission should review and comment on the proposed exterior materials.
-
-



CARLISLE/WORTMAN ASSOC., INC.
Paul Montagno, AICP
Associate

#308-2106

cc: Joe Daus, Township Zoning Administrator
John Enos, Principle CWA



Carlisle | Wortman
ASSOCIATES, INC.

117 NORTH FIRST STREET SUITE 70 ANN ARBOR, MI 48104 734.662.2200 734.662.1935 FAX

MEMORANDUM

TO: Howell Township Planning Commission

FROM: Paul Montagno, AICP, Township Planner

DATE: 12/28/21

RE: Heritage Square: Planned Unit Development / Preliminary Site Plan Approval

The applicant has submitted a revised plan with a revision date of 12/14/21 for Planned Unit Development (PUD) / Preliminary Site Plan approval for a mixed density residential development. The plan was received by our office on 12/20/21 and we have not completed a full review but would like to provide you with a brief overview of the changes we have identified since the introduction of this project at your last regular meeting on November 23, 2021.

The plan maintains more than the minimum 10% open space, though the open space has been reduced from 8.68 acres to 8.11 acres to accommodate the changes in the current submittal. The layout has been revised to place the 3-story senior living facility containing approximately 90 units in the interior of the project per the direction of the Planning Commission. Previously the plan proposed a total of 577 dwelling units. This plan reduces the total number of units to 553 units consisting of 175 single family units, where previously 190 were proposed, and 288 multifamily units, where previously 296 were proposed. The layout appears generally to be the same. The average size of the single-family lots has been increased though the majority of the lots are still less than the minimum 10,000 square feet required in the Ordinance for the Single-family zoning district.

As noted in our review of the previous submittal, in addition to the reduction in lot size for the single-family units, the applicant has proposed lesser setbacks than those required in the standard SFR and MFR districts. It should be noted that the front yard setback for the single-family lots has been increased from 21 feet to 24 feet per the direction of the Planning Commission. This is still a deviation. A complete list of proposed deviations must be included on the PUD site plan and the applicant should provide justification for the deviations.

Section 27.08 of the Zoning Ordinance indicates that the Planning Commission may recommend, and the Township Board may grant a waiver from the requirements of this article as a part of the approval process for a PUD. Any regulatory modification shall be approved through a finding by the Planning Commission and Township Board that the deviation shall result in a higher quality of development than would be possible using conventional zoning standards. The Planning Commission must discuss the deviations and determine that they meet the intent of Section 27.08 of the Ordinance.

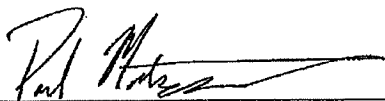
Lot coverage calculations for the multifamily area have been provided demonstrating that the proposal is under the maximum 40% lot coverage.

The plan shows an 8 foot pathway going through the interior of the project from the entrance point on Burkhardt to provide a pedestrian connection to the north.

We did not see an indication of proposed street trees within the single-family area of the development as discussed at the previous meeting. The Planning Commission may want to discuss this issue with the applicant again.

As noted above we would like to complete a comprehensive review of the currently submitted plans. It appears that the following items from our previous review still need to be addressed.

1. The Planning Commission must hold a public hearing and make a recommendation to the Township Board for the approval of the PUD rezoning and the preliminary site plan approval.
2. The applicant must demonstrate that they are complying with section 15.09.B.3. of the Zoning Ordinance.
3. The Planning Commission must discuss any proposed deviations and determine that they meet the intent of section 27.08 of the Ordinance.
4. The wetland boundaries should be verified by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and a permit must be obtained.
5. Street trees should be provided for each unit in the single-family area.
6. Provide a lighting plan on the final site plan with lighting details for all exterior lights that demonstrate compliance with Section 14.22.



CARLISLE/WORTMAN ASSOC., INC.
Paul Montagno, AICP
Senior Associate

#308-2106

cc: Joe Daus, Township Zoning Administrator
John Enos, Principle CWA



Monument Engineering Group Associates, Inc.

Developing Lifelong Relationships

monumentengineering.com

298 Veterans Drive, Fowlerville, MI 48836 (HQ)
(517) 223-3512



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~~November 23, 2021~~ **December 14, 2021**

Joe Daus
Zoning Administrator
Howell Township
3525 Byron Road
Howell, MI 48855

RE: Heritage Square PUD
MEGA Project No. 21-075
PUD Submittal Review Response Letter (Revised)

Dear Mr. Daus,

We submitted plans for PUD Approval on October 27, 2021. Subsequently, review letters were received from Tetra Tech dated November 18, 2021 (Engineering Review) and from Carlisle Wortman Associates dated November 19, 2021 (Planning Review). In addition, the PUD plan was presented and discussed at the 11/23/2021 Planning Commission meeting. Please see below for a complete disposition of the comments provided.

Discussion from 11/23/2021 Planning Commission Meeting

Lot Size: Overall lot size was discussed. Though PUD plans allow a reduction in lot size from ordinance, there was an opinion that the proposed lot size of 5,210 square feet, and 50 feet wide, was too small. Developer revisited and to fit the desired building envelope and yard setbacks, it was decided to increase the minimum lot width to 54 feet wide, with a new 'normal' minimum of 5940 square feet. The absolute minimum size lot is 5915 (unit 85) due to a 'radial' corner. This reduced the single family unit count from 190 units to 175 units.

Setbacks: The Township planner was concerned that the 20' front setback did not allow enough space for a (large) car to park without blocking the sidewalk. Developer agreed to increase the minimum front setback to 24 feet, which places the sidewalk 25' from the face of the garage. To provide sufficient building envelope, he requested to reduce the rear setback to 25 feet to allow sufficient envelope for decks or patios.

Street Trees: Street trees in the single family were discussed. Though not required per ordinance, the Developer agreed that they are a nice amenity and to add a minimum of one street tree per unit.

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MEGA Project #21-075
Heritage Square PUD Plan
Review Response Letter

Location of 3-Story Senior Living: There was concern about placing the three story senior living building directly across Mason Road from existing single family large lot residential. Developer agreed to move the Senior Living building into the middle of the PUD, essentially swapping places with the Multi-Family Residential apartments. The two MFR buildings directly adjacent to Mason Road at the southwest corner of the site will now be single story apartments. East of the entrance they will remain 2-story attached townhome style.

Tetra Tech – Review Letter dated 11/18/2021

SITE PLAN

1. The site plan should include dimensions of all proposed drives, sidewalks, and parking areas. The proposed road right-of-way widths are shown on the preliminary site plan.

Dimensions have been added to the site plan along with a typical section for the SFR roadway. The project proposes 24' asphalt roads with 2' curb and gutter, centered in a 50' ROW, with 5' concrete walks on each side.

2. The proposed parking exceeds the requirements of the Township's ordinance.

TRAFFIC

1. The traffic impact study notes that a signal is warranted at the intersection of M-59 and westbound I-96 ramps for the 2030 no-build and 2030 build conditions. This is something that the Township and MDOT should keep in mind as the area south of said intersection continues to develop.

The proposed development does not plan to make any improvements to the interchange or roadway network beyond the limits of the turn tapers and lanes into the development.

2. The traffic impact study notes that a right-turn lane should be provided at the proposed site driveway to Burkhart Road, but a right turn lane is not shown on the site driveway to Burkhart Road. The site plan should include the site-specific recommendation from the traffic impact study.

A right turn lane has been added to the exit for the development onto Burkhart Road. The ROW width for this section was increased to allow the additional roadway width.

DRAINAGE AND GRADING

1. The petitioner will need to provide a grading plan that shows existing and proposed

MEGA Project #21-075
Heritage Square PUD Plan
Review Response Letter

grading at a maximum of 2-foot intervals. Currently the existing grading is provided, but proposed grading is not included in the submittal. Proposed grading is needed to determine the drainage patterns of the proposed site. Currently the proposed stormwater ponds are shown in the existing low points of the site.

A grading plan was not performed for the overall development at this time as detailed topographic survey is not complete. The PUD plan utilized available LIDAR topo data to confirm the concept grades for the drainage basins and detention ponds. Detailed grading will be provided for the Final Site Plan submittal. The developer is seeking PUD approval to confirm unit counts and concepts prior to proceeding with the final purchase of the property from the Township.

2. The final site plan submittal will need to include storm sewer and detention basin sizing calculations for further review.

Detention basins were roughly sized based on the overall contributing area, per the new draft revised standards of the Livingston County Drain Commission (LCDC), assuming minimal infiltration. The overall calculations will be provided on the Final Site Plan, and once LCDC officially releases their new Stormwater Standards. Also, the ponds sizes will be adjusted once detailed topography is available, and with fine grading of the site. The identified pond areas are sufficient based on conservative estimates. LCDC has been consulted throughout the conceptual process.

UTILITIES

1. The preliminary site plan should provide the sizing of the proposed water and sanitary sewer improvements.

Due to looping of the water main system, it is assumed that an 8" water main will be sufficient to service the development. Similarly, an 8" sanitary will be of sufficient size for the number of REU's proposed, based on similar and larger size developments we have designed. Sizing calculations will be provided for Final Site Plan approval.

2. The conceptual layout of the water main is acceptable and provides adequate looping throughout the site. To further review the proposed water main, more information should be provided on the final site plan.

Concur.

3. Per the phasing plan, it appears that the second water main connection will be constructed during phase 2A. This will mean that after phase 2 there will be over 900

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Heritage Square PUD Plan
Review Response Letter

feet of dead-end water main and 91 single family homes on a single connection. After final site plan approval, MHOG will require that the development go through the impact determination requirements detailed in section 3 of their Connection Manual, due to the development proposing usage larger than 100 residential units.

As noted on the Phasing plan, both Phases 2 and 2A are proposed to commence in 2024. It is intended for the water main loop to be completed at the beginning of Phase 2/2A, likely right after sewer construction but prior to paving. Only phase 1 will be constructed and occupied prior to completion of the loop (proposed 45 units). A note has been added to the Utility Plan stating that the water main loop will be completed in phase 2, prior to phase 2 home occupation.

4. The proposed preliminary sanitary sewer layout is shown being conveyed to the northeast corner of the site via gravity main and connecting to the Township's existing pump station. More information will need to be provided for the proposed sanitary sewer on the final site plan submittal.

Sanitary sewer sizing and layout will be detailed on the Final Site Plan. The connection point was a stub provided for this parcel during construction of the pump station. It is currently assumed that the existing 8-inch stub will be sufficient for the proposed flows but will be confirmed with sizing calculations prior to final approval.

Carlisle Wortman Associates – Review Letter dated 11/19/2021

A number of concerns regarding the proposed plans have been identified in this review. The following requirements should be discussed by the Planning Commission prior to the Planning Commission making a recommendation to the board for this application:

- The Planning Commission must hold a public hearing and make a recommendation to the Township Board for the approval of the PUD rezoning and the preliminary site plan approval. The applicant must demonstrate that they are complying with section 15.09.B.3. of the Zoning Ordinance.

It was our understanding that the 11/23 meeting would also serve as the public hearing. However, due to impacts related to Covid, public notice could not be provided. Therefore, we understand and request that the Planning Commission meeting of 12/28/2021 be public noticed for this project. We have utilize the input provided by the Township's Consultants and the 11/23 meeting to provide a revised PUD Plan.

- Provide lot coverage calculation for the multi-family area.

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Review Response Letter

The lot coverage provided in the MFR development is 37.8%. This includes a portion of Open Space 2, which is being used as an overall PUD park and Stormwater management area for the MFR portion of the development.

- The Planning Commission must discuss the deviations and determine that they meet the intent of section 27.08 of the ordinance.
 - **Per 27.07G, a reduction in dimensional requirements from the base zoning is allowed in a PUD. The intent of the SFR area in Heritage Square is to provide housing similar to (as an example) Hometown Village in Howell. This is a very tight knit community with smaller lots, but open space, with traditional architectural elements. The intent is active adult ranch houses with smaller lots and lower maintenance.**
 - **Also, this development was conceptualized considering the allowances provided in the previously approved PUD plan for Heritage Square (c. 2004). This development plan provided smaller SFR setbacks, and lot sizes:**
 - **17.5' Front setbacks**
 - **5.6' Side setbacks/10.2' min between buildings**
 - **35' Rear yard setbacks**
 - **Minimum lot size in previously approved PUD was 4464 with a large variation of lot sizes. We are proposing a more consistent lot size of 5,940 minimum (standard) lot size with larger lots at corners, cul-de-sacs, and around curves.**
 - **Setbacks in multifamily: This was mis-labeled on the dimensional plan and was just intended to be the space between buildings, which is allowed to be equal to the height of the buildings (20 feet) in MFR per 7.06G. The proposed setbacks to the property line in the MFR area of the development is minimum 40 feet along roadway frontage, and 30 feet along the side lot lines.**
- The wetland boundaries should be verified by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and a permit must be obtained.

Concur. EGLE Wetland verification and subsequent joint permit application will be obtained. This is currently being pursued by Barr Engineering.

- The Planning Commission should discuss the necessity of providing the pathway going to the north along Burkhart and how this might be accomplished.

The existing wetland in this area is directly adjacent to the roadway shoulder. Boardwalks traditionally used in these kinds of situations have become maintenance headaches in the communities where they are being required. We have identified a new pathway around the westerly side of the wetland adjacent to Burkhart Road, terminating at the northeast corner of the overall parcel.

MEGA Project #21-075
Heritage Square PUD Plan
Review Response Letter

- Street trees should be provided for each unit in the single-family area.

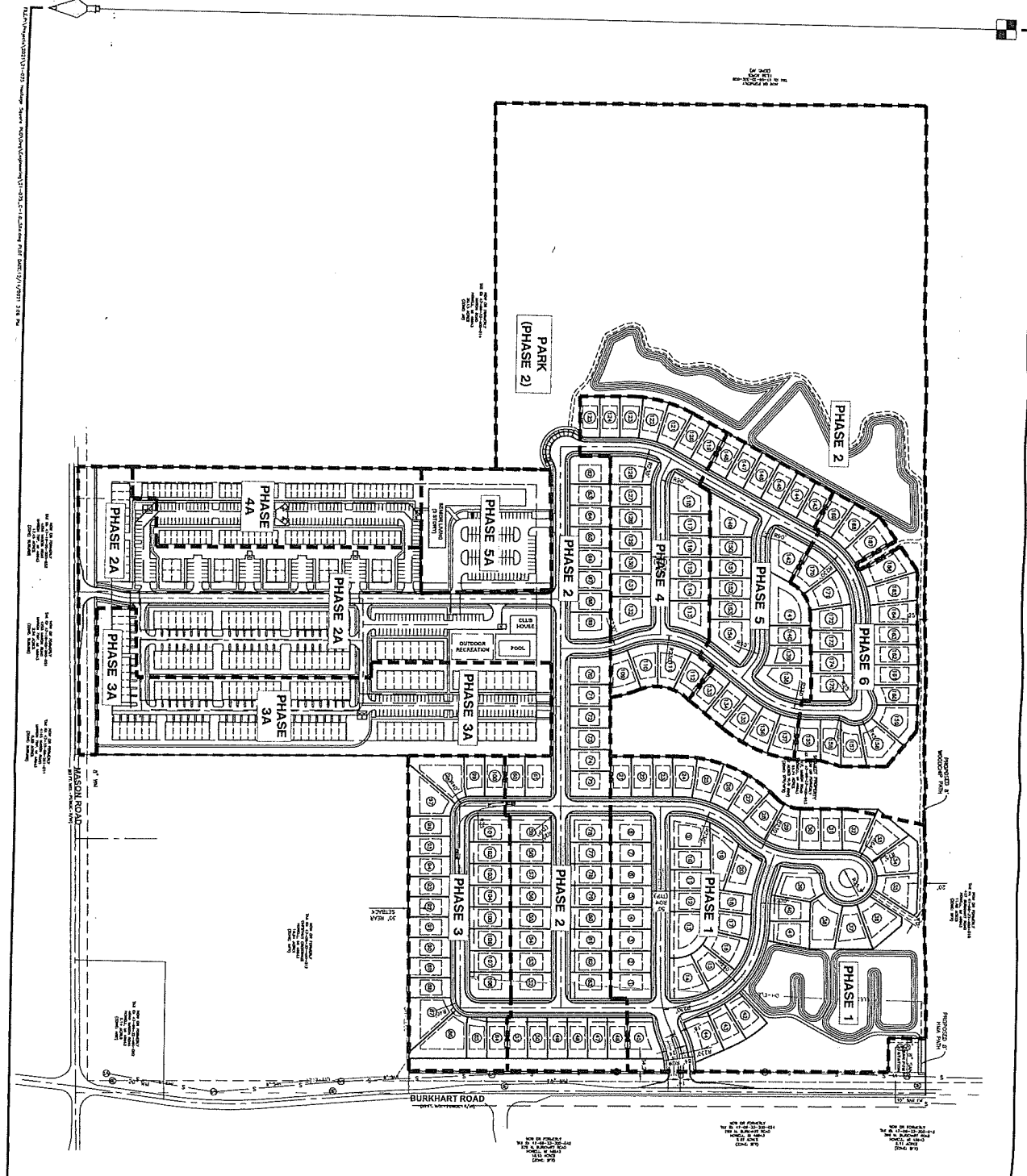
Street trees in SFR zoning are not required per the ordinance. However, the Developer has agreed to add a minimum of 1 street tree per SFR unit, to be placed within the front setback of the units. Street trees are to be maintained by the Condo Association.

- Provide a lighting plan on the final site plan with lighting details for all exterior lights that demonstrate compliance with Section 14.22.

The Final Site Plan will include a lighting plan with details.

- Planning Commission should review and comment on the proposed exterior materials.

Developer feels that there is a certain brand he is trying to provide. Though input is welcome, overall architectural controls and requirements, unless specifically required in the ordinance, are within the prevue of the Developer.



DENSITY AND UNIT COUNT

TOTAL SITE AREA	32 ACRES
AREA CURRENTLY ZONED R-1	26.8 AC (83.4% UNIMPL)
AREA CURRENTLY ZONED MFR	6.2 AC (19.6% UNIMPL)
AREA CURRENTLY ZONED OTHER	0.0 AC (0.0% UNIMPL)
AREA CURRENTLY ZONED UNZONED	0.0 AC (0.0% UNIMPL)
TOTAL UNIMPL. AREA	33.0 AC (100.0%)
AREA AVAILABLE FOR DEVELOPMENT	33.0 AC (100.0%)
AREA AVAILABLE FOR DEVELOPMENT (EXCLUDING PARKING)	32.0 AC (96.9%)
AREA AVAILABLE FOR DEVELOPMENT (EXCLUDING PARKING AND OPEN SPACES PROVIDED)	31.1 ACRES (97.2%)
ALLOWED DENSITY (2022 A)	120 UNITS PER AC
UNITS ALLOWED (2022 A)	3852 UNITS
UNITS ALLOWED (2022 B)	3852 UNITS
UNITS ALLOWED (2022 C)	3852 UNITS
UNITS ALLOWED (2022 D)	3852 UNITS
UNITS ALLOWED (2022 E)	3852 UNITS
UNITS ALLOWED (2022 F)	3852 UNITS
UNITS ALLOWED (2022 G)	3852 UNITS
UNITS ALLOWED (2022 H)	3852 UNITS
UNITS ALLOWED (2022 I)	3852 UNITS
UNITS ALLOWED (2022 J)	3852 UNITS
UNITS ALLOWED (2022 K)	3852 UNITS
UNITS ALLOWED (2022 L)	3852 UNITS
UNITS ALLOWED (2022 M)	3852 UNITS
UNITS ALLOWED (2022 N)	3852 UNITS
UNITS ALLOWED (2022 O)	3852 UNITS
UNITS ALLOWED (2022 P)	3852 UNITS
UNITS ALLOWED (2022 Q)	3852 UNITS
UNITS ALLOWED (2022 R)	3852 UNITS
UNITS ALLOWED (2022 S)	3852 UNITS
UNITS ALLOWED (2022 T)	3852 UNITS
UNITS ALLOWED (2022 U)	3852 UNITS
UNITS ALLOWED (2022 V)	3852 UNITS
UNITS ALLOWED (2022 W)	3852 UNITS
UNITS ALLOWED (2022 X)	3852 UNITS
UNITS ALLOWED (2022 Y)	3852 UNITS
UNITS ALLOWED (2022 Z)	3852 UNITS

- ### PHASING PLAN
- PHASE 1 (2022) - 120 UNITS
 - PHASE 2 (2022) - 120 UNITS
 - PHASE 3 (2022) - 120 UNITS
 - PHASE 4 (2022) - 120 UNITS
 - PHASE 5 (2022) - 120 UNITS
 - PHASE 6 (2022) - 120 UNITS
 - PHASE 2A (2022) - 120 UNITS
 - PHASE 2B (2022) - 120 UNITS
 - PHASE 3A (2022) - 120 UNITS
 - PHASE 3B (2022) - 120 UNITS
 - PHASE 4A (2022) - 120 UNITS
 - PHASE 4B (2022) - 120 UNITS
 - PHASE 5A (2022) - 120 UNITS
 - PHASE 5B (2022) - 120 UNITS

OVERALL PHASING PLAN

PHASE 1 (2022)	120 UNITS
PHASE 2 (2022)	120 UNITS
PHASE 3 (2022)	120 UNITS
PHASE 4 (2022)	120 UNITS
PHASE 5 (2022)	120 UNITS
PHASE 6 (2022)	120 UNITS
PHASE 2A (2022)	120 UNITS
PHASE 2B (2022)	120 UNITS
PHASE 3A (2022)	120 UNITS
PHASE 3B (2022)	120 UNITS
PHASE 4A (2022)	120 UNITS
PHASE 4B (2022)	120 UNITS
PHASE 5A (2022)	120 UNITS
PHASE 5B (2022)	120 UNITS
TOTAL	3852 UNITS

CLIENT: BURKHART MASON COMMUNITY, LLC
10000 BURKHART ROAD, BURKHART, MI 48409
(734) 704-4333

DATE: 11/17/2023
PROJECT NO.: 21-0073
SCALE: 1" = 120'
DATE: 11/17/2023

OVERALL PHASING PLAN

HERITAGE SQUARE PUD
95 AC. NW CORNER BURKHART & MASON ROADS
PART OF THE SE 1/4 OF SEC. 32, 13N, R4E,
HOWELL TWP, LIVINGSTON COUNTY, MICHIGAN

NOT FOR CONSTRUCTION

C-11

05 January 2022

Howell Township Board
3525 Byron Rd
Howell, MI

Re. Rezoning/PUD Proposal, Mason/Burkhart Road Property

As a Resident of Howell Township, I would like to express some concerns regarding the above mentioned proposal (Heritage Square PUD) as recommended by the Planning Committee on December 28, 2021.

As Stewards of the Township, I would encourage those not familiar with this area to personally drive there and examine the character of the area. This development will change that character and set a footprint for the future of this area.

I am opposed to the current plan, not for the development, but for the density and the ensuing issues that it will bring.

According to the initial plans submitted to the Township, (Please refer to pg. C-1.0, Density and Unit Count) These plans by the developer state that the current zoning would allow 600 units in the Multi-family area with a 12 Unit/Acre allowance. However, according to the Township's current Multi Family Zoning Code, Section 7.06 (D) states that there is only **8 Units** allowed per acre, granted, this is a "gross" acre calculation, but using the calculations as presented in the "allowed density" with 8 units per acre, the maximum allowed units would be **320, not 600** as presented. This section of plans also clearly states that the PUD would allow **190 single family homes vs. 81 units**, this is *more than double* the current zoning. The information presented appears that the rezoning would really do nothing over the current zoning but greatly increase that allowed density. My question would be how would this rezoning benefit the Residents of Howell Township and is this a good fit for the community.

According to the Township master plan, less than 14% of the residents surveyed were in support of "Small Lot, Single Family" development.

I would also bring to your attention the Traffic Study presented with this development. I noted that the traffic data collection dates were mostly exclusively during the summer vacation and non school months. Also some of the historical data used in the study was from 2008, over 14 yrs ago. Even with "allowances" being made for Covid, this appears to leave much room for flawed data, Also of note, the current Burkhart

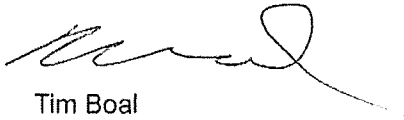
Ridge expansion was not factored at all into this study, and the recent Chestnut Crossings development is not represented in nearly all the data.

Even with these potential flawed data points, the study still states that there are 2 intersections within the study area that are *currently* rated "E" or "F" LOS. (Levels of Service) and many more at level "D" which is approaching capacity. The 2030 "No Build" data indicates that the number of intersections with a LOS of E or F would increase to five (5) and 2030 "Build" conditions would add at least three (3) additional for a total of eight (8). Granted, the Township has limited control over the road system, but should we intentionally add to the problem by increasing the currently allowed density?

As a resident of the Township, I feel that the current zoning listed for the property is very generous and would phase in as best as possible the future development for this area. Rezoning to a PUD designation in this circumstance would appear to do nothing but increase density and strain existing resources with no advantage to the residents of the Township.

Thank You for your consideration.

Respectfully,



Tim Boal
66 Santa Rosa Dr
Howell, Mi 48843