

**EAGLE TOWNSHIP  
EAGLE TOWNSHIP HALL  
14318 MICHIGAN ST  
EAGLE, MI 48822**

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**TOWNSHIP BOARD MEETING AGENDA  
August 15, 2024 at 6:00 pm**

**Call to Order:** \_\_\_\_\_ p.m. – Pledge of Allegiance

**Members Present:** Briggs-Dudley\_\_\_\_\_, C. Hoppes\_\_\_\_\_, Stroud\_\_\_\_\_, Strahle\_\_\_\_\_, M. Hoppes\_\_\_\_\_.

**Citizen’s Comments (Items not on the agenda)**

*Please be respectful to everyone, any side conversations need to happen outside of this hall.*

**Consent Agenda:**

1. Minutes from July 18, 2024
2. March 2024 (FY 23-24) audited financial statements
3. April, May, June, July 2024 Financial Statements
4. Communications
  - ITC Holdings / MPSC prehearing conference August 29
  - NutriGro Environmental Solutions – Application of biosolids

**Agenda Approval:**

**A. Reports**

1. County Commissioner Report
2. LGRFA Report
3. Eagle Township Planning Commission Report
4. Strategic Planning Group

**B. Accounts Payable:**

1. Bill Payment List

**C. Old Business:**

1. Interim Zoning Ordinance Addendum Ordinance 04-2024
2. Town Hall Basement Quotes and door update
3. ARPA Funds
4. .gov website / emails

**D. New Business:**

1. Extend Moratorium on Solar/Wind/BESS Resolution 08-15-2024-01
2. Planning Commission appointments
3. Joint Planning Commission Meeting scheduled August 27, 2024
4. Bike Race Road Closures review
5. Draft Audit Report for 2023-2024
6. Capital Asset threshold
7. Statement of Monies
8. EMS Funding / Special Assessment
9. Winter Tax Agreements
10. Newsletter to be included in winter tax mailing
11. Clinton County Township Officer Association Sept 17 meeting
12. Hall Security Assessment
13. LGRFA Board Orientation – Develop Agenda
14. Grant Opportunities

**E. Other Business: Discussion Items**

1. Michigan Supreme Court – Employee Sick Leave

**G. Adjourn (time)** \_\_\_\_\_ p.m.

**Next Eagle Township Board Meeting will be on Thursday, September 19, at 6 pm.**

<p><b>If you wish to address the Board, please begin by stating your name and address. Also, please limit your comments to 3 minutes...thank you.</b></p>
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Minutes  
Eagle Township Board Meeting  
Thursday, July 18, 2024  
Eagle Twp. Hall - 14318 Michigan Street, Eagle, MI 48822

1. **Call to Order:** Meeting was called to order by Supervisor Stroud at 6:00 pm. Pledge of Allegiance.
2. **Present:** Supervisor Troy Stroud, Clerk Laurie Briggs-Dudley, Treasurer Chelsea Hoppes, Trustee Michelle Hoppes, Trustee Dennis Strahle.
3. **Others Present:** Jonathan Ederly, Michigan Army National Guard; Karen Schafer, Clinton County Catalyst; Rob Currie, Eagle Township Planning Commission
4. **Citizens Present:** Cori Feldpausch, Chuck Byam Jr, Pat Block, Janine Dyer, Linn Romanik, Casey and Jo Goslewski, Dan Feldpausch, San Juanita Lira
5. **Citizens Comments:** No comments.
6. **Consent Agenda:** Motion by Trustee Strahle supported by Clerk Briggs-Dudley to accept the consent agenda as presented. Motion carried.
7. **Agenda Approval:** Motion by Trustee Strahle supported by Treasurer C. Hoppes to approve the agenda as amended. Motion carried.
8. **PFAS Report:** Jonathan Ederly, Environmental Manager for Michigan Army National Guard, provided updates on the ongoing PFAS investigation at the Grand Ledge army aviation support facility. The EPA has issued new maximum levels for PFAS compounds for safe to drink which are much lower than the previously allowed levels. The residential and support facility wells that were previously sampled are still below the new EPA levels. The project is under the National Guard Bureau at the federal level. Communications will be sent to homes on the change in EPA levels. There will be more field sampling in the fall. A final work plan will be provided when it is completed.
9. **LGRFA Report:** Trustee Strahle reported that the new Looking Glass Regional Fire Authority ambulance is scheduled for state inspection on Monday. The budget is on track for this year. The LGRFA Board is discussing the capital expenditure plan.
10. **Planning Commission Report:** Chairperson Rob Currie reported that there was no Planning Commission meeting in June. A public hearing on the Eagle Township Master Plan will be held at the July 30, 2024, Planning Commission meeting.
11. **Strategic Planning Group Report:** Trustee M. Hoppes reported that the Strategic Planning Group met on July 2. They have nailed down the vision and mission statement and values. They are making good progress on SWOT (Strengths, Weaknesses, Opportunities, and Threats) and are working on goals. Cori Feldpausch and Janine Dyer will split attending the Michigan Township Association strategic workshop in Gaylord on July 31 and August 1. The group will meet again on August 13.

12. **Accounts Payable:** Motion by Trustee Strahle supported by Treasurer C. Hoppes to approve paying the bills as presented as well as all other regular monthly bills. Motion carried.

13. **Clinton County Catalyst:** Karen Schafer from Clinton County Catalyst reported on a list of grant topics requested by the Eagle Township Board. Trustee M. Hoppes will field initial grant opportunities identified by Clinton County Catalyst for Eagle Township.

14. **Niles Cemetery Board:** Motion by Clerk Briggs-Dudley supported by Treasurer C. Hoppes to assign the following persons to the Niles Cemetery Board:

Patricia Clark Block will replace Sara Matthews Clark for a 3-year term expiring July 31, 2027.

Chuck Byam Jr is currently a Niles Cemetery Board member through December 31, 2025. As the ordinance says appointments will be through July 31, his appointment will be extended until July 31, 2026.

Julie Hubbard will replace Rose Elston for a 1-year term expiring July 31, 2025.

Motion carried.

15. **Board of Review appointment:** Motion by Supervisor Stroud supported by Trustee M. Hoppes to appoint Janine Dyer as a Board of Review alternate. Motion carried.

Motion by Supervisor Stroud supported by Trustee M. Hoppes to appoint Dan Feldpausch as a Zoning Board of Appeals alternate. Motion carried.

16. **Interim Zoning Ordinance (IZO) Use Chart:** The Board reviewed the Permitted Use Chart in the Interim Zoning Ordinance and agreed the following changes be forwarded to McKenna and the Eagle Township Planning Commission.

Bed breakfast-Add S (special use) under A(Agriculture) and remove S from R (Residential)  
Boarding kennels-Remove S from RE (Rural Estate) and add P (Permitted) under C (Commercial)  
Breeding kennels-Remove S from RE and add P under C  
Commercial livestock—The S under RE is ok as long as the ordinance limits the number of animals and outlines the type that are acceptable  
Manufactured housing 3 or more on a lot—Remove S from R

Citizen Comment: Questions regarding the IZO restrictions on non-conforming properties and the specific wording for these scenarios in the Interim Zoning Ordinance.

17. **Township of Excellence:** Board members will provide updates on their assigned items on the Township of Excellence checklist to Trustee M. Hoppes to record progress on the work plan. Township of Excellence status will be placed on the agenda quarterly under old business. Treasurer C. Hoppes reported KCI quoted a price of \$340 to add a 2-sided black and white newsletter to the tax mailings.

Citizen Comment: Comments that even though a newsletter included with the tax bill will only go to property owners, it is too labor intensive to additionally identify non-property owners for mailing.

Suggestions were made to post the newsletter to the website and at the Township Hall. Bengal Township has a 2-page newsletter on their website that can be reviewed as an example.

18. **Board Policy:** Board members reviewed and commented on suggested updates for the Board Policy. Trustee M. Hoppes will accept all changes that were made so far to the draft policy. Further discussion/review is needed on Board policies.
19. **Township Hall Basement update:** Trustee Strahle and Planning Commission Chair Rob Currie will meet with Ayers basement on Tuesday, July 23, regarding updates required to the basement to address water problems. Trustee Strahle is also investigating where the septic tank is located. The Board will want to consider having the septic tank pumped.
20. **Schedule Joint LGRFA meeting with Watertown Charter Township:** Supervisor Stroud to confirm meeting with Watertown Charter Township on September 30 at 5:30 pm.
21. **Audit Update:** Clerk Briggs-Dudley reported that the auditor was given all requested documents and worked remotely on July 16 to conduct the 2023-2024 annual audit.
22. **.gov website update:** The URL eagletownshipmi.gov was approved for Eagle Township. Next step is for Supervisor Stroud to inform .gov that Kyle Shumaker at STG needs domain administrator access so that he can start the process.
23. **Adjournment:** Motion by Supervisor Stroud supported by Treasurer C. Hoppes to adjourn the meeting at 9:19 pm. Motion carried.

Laurie Briggs-Dudley, Clerk

**STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

**\*\*\*\*\*NOTICE OF HEARING\*\*\*\*\*  
AND  
\*\*\*\*\*NOTICE OF OPPORTUNITY TO COMMENT\*\*\*\*\***

**REGARDING THE APPLICATION OF  
MICHIGAN ELECTRIC TRANSMISSION COMPANY, LLC  
NOTICE OF INTENT TO CONSTRUCT A MAJOR TRANSMISSION LINE  
CASE NO. U-21471**

- Michigan Electric Transmission Company, LLC requests the Michigan Public Service Commission's authority for a certificate of public convenience and necessity to construct a 345 kilovolt (kV) double circuit transmission line on a 200-foot right of way spanning approximately 40 miles from the existing Nelson Road Substation in New Haven Township, Gratiot County to the existing Oneida Substation in Oneida Charter Township, Eaton County.
- You may call or write Michigan Electric Transmission Company, LLC, 27175 Energy Way, Novi, Michigan 48377, (877) 482-4829, provide a name and address and ask for a free copy of the application.
- The information below describes how a person may participate in this case as a party and/or how a person may otherwise comment on the case either in person or in writing.
- A public hearing in this matter will be held:

**DATE/TIME:**        **Thursday, August 29, 2024 at 9:00 AM**  
This hearing will be a prehearing conference to set future hearing dates and decide other procedural matters.

**BEFORE:**            **Administrative Law Judge Christopher S. Saunders**

**LOCATION:**          **Video/Teleconference**

**PARTICIPATION:**    Any interested person may participate. Persons needing any assistance to participate should contact the Commission's Executive Secretary at (517) 284-8096, or by email at [mpscdockets@michigan.gov](mailto:mpscdockets@michigan.gov) in advance of the hearing.

The Michigan Public Service Commission (Commission) will hold a public hearing to consider Michigan Electric Transmission Company, LLC's, (METC) July 15, 2024 application requesting the Commission to: 1) approve METC for a certificate of public convenience and necessity to construct a 345 kV double circuit transmission line on a 200-foot right of way spanning approximately 40 miles from the existing Nelson Road Substation in New Haven Township, Gratiot County to the existing Oneida Substation in Oneida Charter Township, Eaton County; 2) determine that the proposed Major Transmission Line does not, and is not likely to, pollute, impair, or destroy the air, water or other natural resources or the public trust in these resources; and 3) grant METC further and additional relief as the Commission may deem necessary.

All documents filed in this case shall be submitted electronically through the Commission's E-Docket's website at [michigan.gov/mpscedockets](http://michigan.gov/mpscedockets). Requirements and instructions for filing can be found in the User Manual on the E-Dockets help page. Documents may also be submitted, in Word or PDF format, as an attachment to an email sent to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). If you require assistance prior to e-filing, contact Commission staff at (517) 284-8090 or by email at: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov).

Any person wishing to intervene and become a party to the case shall electronically file a petition to intervene with this Commission by August 22, 2024. (Petitions to intervene may also be filed using the traditional paper format.) The proof of service shall indicate service upon METC's attorney, Richard J. Aaron, at Dykema Gossett PLLC, Capitol View, 201 Townsend Street, Suite 900, Lansing, Michigan 48933.

The prehearing is scheduled to be held remotely by video conference or teleconference. Persons filing a petition to intervene will be advised of the process to participate in the hearing. All information submitted to the Commission in this matter will become public information: available on the Michigan Public Service Commission's website, and subject to disclosure.

Requests for adjournment must be made pursuant to Michigan Office of Administrative Hearings and Rules R 792.10422 and R 792.10432. Requests for further information on adjournment should be directed to (517) 284-8130.

Any interested person has an opportunity to comment and may file written or electronic comments with the Commission in this case. Written comments should be sent to the Executive Secretary, Michigan Public Service Commission, P.O. Box 30221, Lansing, Michigan 48909, with a copy mailed to the office of Richard J. Aaron, Dykema Gossett PLLC, Capitol View, 201 Townsend Street, Suite 900, Lansing, Michigan 48933. Electronic comments may be e-mailed to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). All comments should reference Case No. U-21471. Comments received in this matter will become public information posted on the Commission's website, and subject to disclosure.

A copy of METC's request may be reviewed on the Commission's website at: [michigan.gov/mpscedockets](http://michigan.gov/mpscedockets), and at the office of the Commission's executive secretary at 7109 West Saginaw Highway Lansing, MI 48917 and at the office of Dykema Gossett PLLC, Capitol View, 201 Townsend Street, Suite 900, Lansing, Michigan or at Michigan Electric Transmission Company, LLC, 27175 Energy Way, Novi, Michigan. For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

Jurisdiction is pursuant to 1995 PA 30, as amended, MCL 460.561, et seq.; 1909 PA 106, as amended, MCL 460.551 et seq.; 1919 PA 419, as amended, MCL 460.54 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; and Parts 1 & 4 of the Administrative Hearing Rules of the Michigan Office of Administrative Hearings and Rules, Mich. Admin Code, R 792.10106(2), (3), (4), (5), (6), and (7); R 792.10121; and R 792.10401 through R 792.10448.

U-21471



P.O. Box 84  
 Charlotte, MI 48813  
 517-204-4492

TO: Eagle Township  
 10505 Grange Rd  
 Eagle, MI 48822

Mid Michigan Health Dept  
 1307 E. Townsend  
 St Johns MI 48879

Date: 8/2/2024

The generator listed below is planning to apply biosolids (sewage sludge) in the township identified on the attached plat map. This notice is provided in accordance with Michigan Part 24 Biosolids Rules, to inform you of our activities within your area, and to give you a basic understanding of the fertilizer value of this material. The generator or NutriGro, Inc. will provide you free of charge any additional information as needed including any record created in accordance with State rules pertaining to the actual biosolids application.

<u>Generator</u>	<u>Owner</u>	<u>Operator</u>
Capital Crossings 13531 Declaration Ct Eagle, Mi 48820	Joe Haddix 14086 W. State Rd Grand Ledge, MI 48837	Travis Metcalf 15245 S. Jones Rd Eagle, MI 48822

The following analytical data represents the average contents of the biosolids that will be applied in your area. The U.S. EPA has developed the maximum limits from over 20 years of research. These limits represent a conservative annual application rate and at no time shall biosolids be applied which exceed any of these maximum values.

Most Recent Biosolids Monitoring Data mg/kg dry					
Pollutant	Result	Limit	Pollutant	Result	Limit
Arsenic	7.21	75	Mercury	0.36	57
Cadmium	1.51	85	Molybdenum	9.62	75
Copper	250.00	4300	Nickel	27.10	420
Lead	9.57	840	Selenium	5.81	100
Nitrogen	49,100	Ag Rate	Zinc	1950.00	7500
Potassium	3,820	Ag Rate	Phosphorus	40,500	Ag Rate

Biosolids are the nutrient-rich organic materials produced during the biological and physical treatment of wastewater. The solids treated during this process produce a stabilized liquid or semi-solid material that contains nutrients required for crop growth, as well as organic matter to condition the soil. Treated biosolids contain the three primary crop nutrients: nitrogen, phosphorus, and potassium. They also contain nutrients that crops need in smaller amounts. These "micronutrients" are not commonly found in commercial fertilizers.

EGLE's, Resource Management Division, regulates the land application of biosolids. The program is endorsed by the Michigan Department of Agriculture and Rural Development, Michigan State University, Michigan Farm Bureau, Michigan Water Environment Association, Michigan Municipal League, U.S. Environmental Protection Agency, U.S. Department of Agriculture, and the U.S. Food and Drug Administration.

If you have additional questions or concerns please do not hesitate to contact me at 517.974.1424.

Sincerely,

Graham Chapman  
 Field Services Manager

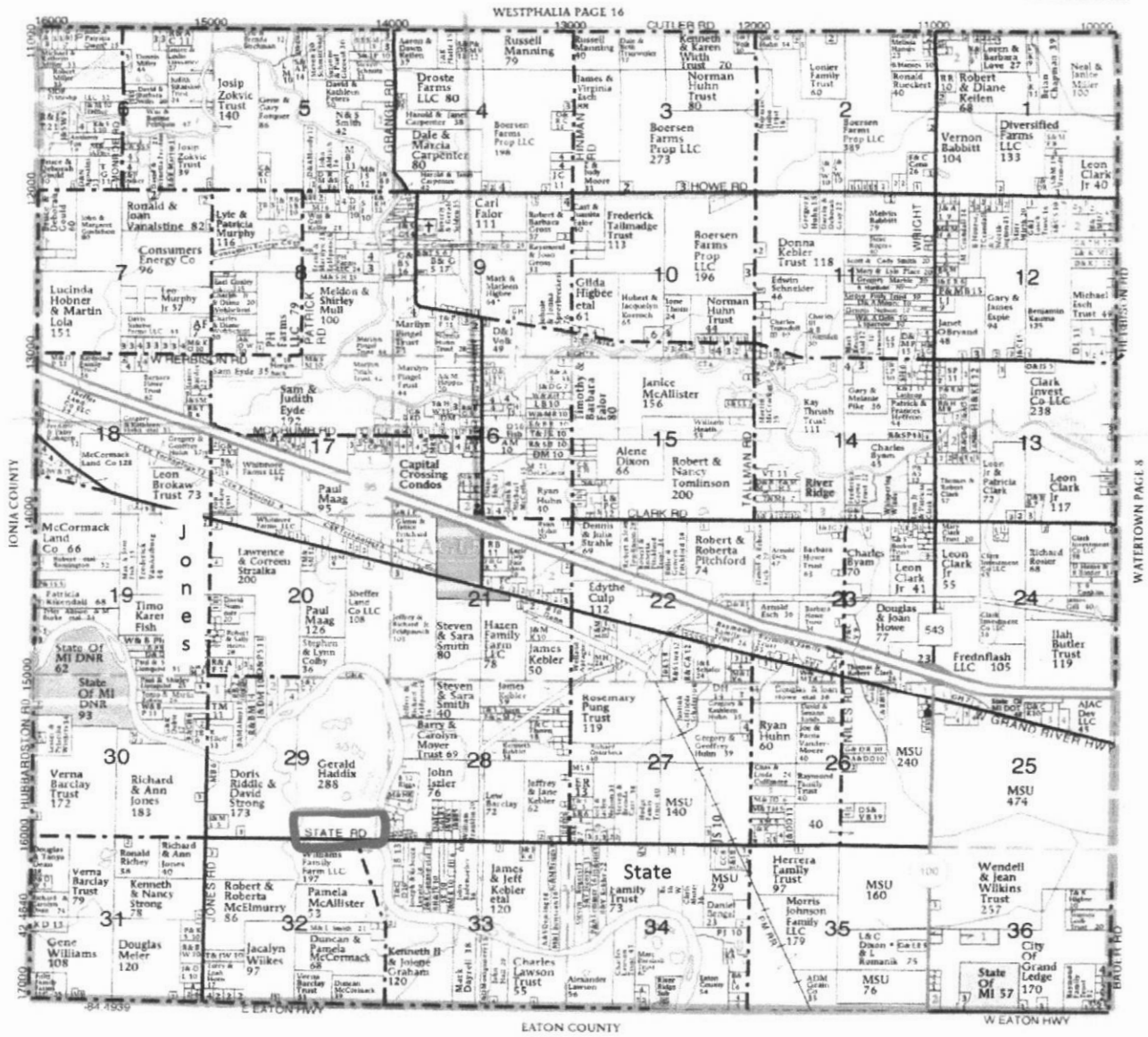
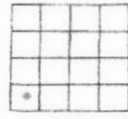
Attachments



# EAGLE PLAT MAP



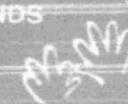

T-5-N • R-4-W

See Page 78-81 For Additional Names



**WALKINGTON**  
**WELL DRILLING**  
 "We Know Where In The Well Your Water Is"  
 Serving your area for 20 years  
 (517) 566-7420 • (877) 484-4103

**I PLEDGE:**

<b>MY HEAD</b> TO CLEARER THINKING		<b>MY HEART</b> TO GREATER LOYALTY	
<b>MY HANDS</b> TO LARGER SERVICE		<b>MY HEALTH</b> TO BETTER LIVING	

© Farm & Home Publishers, Ltd.

Owner: Joe Haddix  
 Operator: Travis Metcalf  
 Address: 15245 S. Jones Rd  
 Grand Ledge, MI 48837

MDEQ ID: 05N04W29-GH02R  
 Nickname: -  
 County: Clinton  
 Township: Eagle



**EAGLE TOWNSHIP BOARD  
EAGLE TOWNSHIP  
CLINTON COUNTY**

**RESOLUTION NO. 08-15-2024-02**

**A RESOLUTION ADOPTING AN ORDINANCE AMENDING THE  
INTERIM ZONING ORDINANCE AND ZONING MAP**

At a meeting of the Township Board for the Township of Eagle, Clinton County, Michigan, held on the 15th day of August, 2024, at 6:00 p.m., at the Eagle Township Hall, 14318 Michigan Street, Eagle, Michigan.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following preamble and resolution were offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

WHEREAS, the Michigan Zoning Enabling Act (“MZEA”), 2006 PA 110, authorizes local units of governments to regulate the use of land by zoning ordinance to promote public health, safety, and welfare; and

WHEREAS, Section 404 of the MZEA authorizes local units of government to adopt an interim zoning ordinance during the period required for the preparation and enactment of an initial zoning ordinance;

WHEREAS, pursuant to Section 404 of the MZEA, local units of government may amend an interim zoning ordinance;

WHEREAS, pursuant to Section 404 of the MZEA, the planning commission of a township shall submit recommendations for amendments to an interim zoning ordinance to the county planning commission;

WHEREAS, pursuant to Section 404 of the MZEA, an interim zoning ordinance or amendment is considered approved 15 days from the date it is submitted to the legislative body;

WHEREAS, pursuant to Section 404 of the MZEA, after approval of an interim zoning ordinance or amendment, the legislative body, by a majority vote of its members, may give the interim zoning ordinance or amendment immediate effect;

WHEREAS, the Township Board of Eagle Township (“Township Board”) adopted an interim zoning ordinance (the “Interim Zoning Ordinance”) on December 21, 2023; and

WHEREAS, the Eagle Township Planning Commission (“Planning Commission”) met and discussed amendments to the Interim Zoning Ordinance regarding creating a manufactured housing community district and a rural estate district, establishing zoning regulations for land uses in those new districts, home-based business regulations, screening requirements, surface water, signs, fences, and amending the zoning map to reflect the new manufactured housing community district (the “Amendments”); and

WHEREAS, the Planning Commission has met several times to consider each of the Amendments and has recommended the Amendments to the Township Board; and,

WHEREAS, the Planning Commission submitted the Amendments to the Clinton County Planning Commission for review in accordance with the MZEA; and

WHEREAS, the Planning Commission submitted the Amendments to the Township Board; and

WHEREAS, the Township Board has reviewed the Amendments and determines it is in the best interests of the health, safety and welfare of the residents of the Township to formally approve the Amendments, as described in Exhibit A to this Resolutions, and to give the Amendments immediate effect.

NOW, THEREFORE, the Township Board of the Township of Eagle resolves as follows:

1. Ordinance No. 04-2024, An Ordinance Amending the Interim Zoning Ordinance Amendment and Zoning Map (the “Ordinance”) (attached hereto as Exhibit A), is hereby adopted and approved.

2. The Ordinance is hereby given immediate effect and shall be filed with the Township Clerk.

3. The Clerk shall publish a notice of adoption of the Ordinance (attached hereto as Exhibit B) within 15 days of adoption.

4. Any resolution that conflicts with this Resolution is repealed, but only to the extent necessary to give this Resolution full force and effect.

A vote on the above Resolution was taken and was as follows:

ADOPTED:

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

STATE OF MICHIGAN                    )  
  ) ss.  
COUNTY OF CLINTON                 )

I, the undersigned, the duly qualified and acting Clerk of the Township Board of the Township of Eagle, Michigan, CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said Township at a meeting held on the 15th day of August, 2024.

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Laurie Briggs-Dudley, Eagle Township Clerk

EXHIBIT A

**EAGLE TOWNSHIP  
CLINTON COUNTY**

**ORDINANCE NO. 04-2024**

**AN ORDINANCE AMENDING THE INTERIM ZONING ORDINANCE AND ZONING  
MAP**

The Township of Eagle ordains:

**Section 1. Amendment the Zoning Map of the Interim Zoning Ordinance.**

The Zoning Map is amended to establish the Manufactured Housing Community District as shown in the map attached as **Attachment A**.

**Section 2. Amendment to Section 2.04 of the Interim Zoning Ordinance.**

A. Section 2.04 is amended by the addition of new subsection B, which reads in its entirety as follows:

(B) **RE Rural Estate:** This zoning district is intended to allow for the development of large-lot residential in a rural environment that may not be associated with agriculture.

B. Section 2.04 is amended by the addition of new subsection H, which reads in its entirety as follows:

(H) **MH Manufactured Housing Community:** The intent of this zoning district is to ensure high quality of life within the Township's Manufactured Housing Communities by requiring infrastructure and amenities to support the residents of those communities.

C. The subsections of Section 2.04 are relettered accordingly.

**Section 3. Amendment to Section 3.01 of the Interim Zoning Ordinance.**

The Table of Permitted Uses in Section 3.01 is amended in its entirety to read as follows:

**Section 3.01 Table of Permitted Uses**

**P = Permitted by Right**

**S = Permitted by Special Use Permit**

**Blank = Prohibited**

Use	A	RE	R	C	I	I-2	MR	MH
<b>Adult Day Care Home</b>	S	S	S					
<b>Agritourism</b>	S							
<b>Airport and Airport Hangers</b>	S				S			
<b>Bank</b>				P				
<b>Barber Shops/Beauty Shops</b>				P				
<b>Bed and Breakfast</b>	S			P				
<b>Boarding Kennels (Commercial)</b>	S			P				
<b>Breeding Kennels (Commercial)</b>	S			P				
<b>Brewpub/Microbrewery/Distillery</b>				S	P	P		
<b>Campground</b>	S							
<b>Cemetery</b>	S							
<b>Child Care Center (Non-Home-Based)</b>			S	S				
<b>Commercial Livestock</b>	P	S						
<b>Construction Contracting Establishments</b>				S	P	P		
<b>Concentrated Animal Feeding Operation</b>	S							
<b>Crop Cultivation</b>	P	P	P	P	P	P	P	
<b>Drive-Thru</b>				S				
<b>Domestic Livestock</b>	P	P						
<b>Dwelling Units</b>								
<b>Single Family Detached</b>	P	P	P				S	

Use	A	RE	R	C	I	I-2	MR	MH
Single Family Attached (Townhouse)			S					
Multiple Family (2+ Units-including Senior Housing)			S					
Manufactured Housing – 1 on a Lot	P	P	P					
Manufactured Housing – 2 on a Lot								P
Manufactured Housing Community (3 or more on a Lot)								P
Accessory Dwelling Unit	S	S	S					
Residential Accessory to Conservation, Education, or Recreation	S	S						
Temporary Housing for Seasonal Labor	S	S	S					
State-Licensed Residential Facility (non-Daycare)	P	S	S					
Essential Services	P	P	P	P	P	P	S	
Family Day Care Home	P	P	P					
Funeral Home and Mortuary				S				
Government or Public Building	S	S	S	S	S		S	
Group Day Care Home	S	S	S	S	S			
Home Based Business – Type 1	P	P	P	P	P			P
Home Based Business – Type 2	S	S	S					
Hotel				S				
Institution of Higher Education	S			S	S			

Use	A	RE	R	C	I	I-2	MR	MH
<b>Manufacturing – Low Intensity</b>					S		S	
<b>Manufacturing – High Intensity</b>						S		
<b>Medical or Dental Clinic</b>				P				
<b>Mineral Resource Extraction</b>							P	
<b>Mini-Warehouse</b>				S	S	P		
<b>Rescue/Foster/Personal Kennel</b>	P	P						
<b>Office</b>				P	P	P		
<b>Open Air Business</b>	S			S	S			
<b>Outdoor Event</b>	S			S	S			
<b>Pet Shop and Pet Grooming</b>				S				
<b>Preserve/Conservation Area</b>	P	P	P				P	
<b>Primary/Secondary School (Non-Public)</b>	S	S	S	S	S			
<b>Recreation - Indoor</b>				S	S			P
<b>Recreation - Outdoor</b>	S	S	S	S	S			
<b>Religious Institution</b>	S	S	S	S	S	S		
<b>Restaurant/Bar</b>				P				
<b>Retail Store</b>				P	S			
<b>Sexually Oriented Businesses</b>						S		
<b>Shooting Range</b>	S							
<b>Solar Energy System – Small</b>	S	S	S	S	S	S	S	
<b>Solar Energy System – Large</b>	S					S	S	



Use	A	RE	R	C	I	I-2	MR	MH
Stables for Horses	P	S						
Theater				S				
Utility Structures and Substations	S	S	S	S	S	S	S	S
Vehicle Dealership				S				
Vehicle Filling Stations (Gas Stations)				S				
Vehicle Repair				S				
Vehicle Wash				S				
Veterinary Clinics	S			S				
Warehousing					S	P		
Wholesale					S	P		
Wind Energy Conversion Systems – On-Site	S	S		P	P	P		
Wind Energy Conversion Systems – Utility Scale	S					S		
Wireless Telecommunications	S	S	S	S	S	S	S	S

**Section 4. Amendment to Section 4.01 of the Interim Zoning Ordinance.**

The table of the Schedule of Regulations for Principal Structures in Section 4.01 is amended in its entirety to read as follows:

**Section 4.01 Schedule of Regulations for Principal Structures**

	Minimum Lot Dimensions <sup>c</sup>		Maximum Structure Height		Minimum Required Setback (in feet)			Minimum Dwelling Unit Size (total on all floors)  (Sq. ft.)
	Area <sup>a</sup> (Sq. ft.)	Width (Feet)	Stories	Feet <sup>d</sup>	Front Yard	Each Side Yard <sup>b</sup>	Rear Yard	
A	435,600	330	2.5	40	50	20	40	940
RE	217,800	330	2.5	40	50	20	40	940
R	15,000	80	2.5	30	40	10	30	940
C	20,000	100	2.5	30	50	15	15	N/A
I	20,000	100	2	40	75	20	50	N/A
I-2	817,200	660	2	100	150	100	150	N/A
MR	435,600	330	See Section 5.23					N/A
MH	4,356,000	500	See Section 5.14.C					

**Section 5. Amendment of Section 5.15 of the Interim Zoning Ordinance.**

Subsection 5.15 is hereby amended to add a new subsection (c) and (d) to read, in their entirety, as follows:

c. Manufactured Housing

1) **Definitions:**

- a) **Manufactured Home:** A building or portion of a building designed for long-term residential use that is designed to be transported to the site in a nearly complete form.
- b) **Manufactured Housing Community:** A lot containing more than two manufactured homes.

2) **Standards.**

- a) **One Manufactured Home.** A single manufactured home on a lot shall be considered the same as a single family home for the purposes of this Ordinance.
- b) **Two Manufactured Homes.** Lots with two manufactured homes that were existing and in place at the time of adoption of this Ordinance shall be considered conforming uses in the MH District, and prohibited in all other districts. Following the adoption of this Ordinance, the placement of a second manufactured home on any lot shall be

considered the same as creating an Accessory Dwelling Unit, and shall be subject to the regulations in subsection D.

- c) **Requirements for Manufactured Housing Communities (Three or More Manufactured Homes).** The creation of a Manufactured Housing Community shall be permitted in the MH District and be prohibited in all other districts. The regulations established by State law (Michigan Public Act 96 of 1987, as amended) and the Michigan Manufactured Housing Commission shall govern Manufactured Housing Communities. The applicant must demonstrate compliance with those regulations prior to the approval of the Special Use Permit, in addition to the standards below. In the event of a conflict, the more stringent regulation shall govern.
- i) **Minimum Area of Individual Sites for Manufactured Homes:** 5,500 square feet
  - ii) **Setbacks for Manufactured Homes:**
    - (1) **From Public Roadways:** 50 feet
    - (2) **From Side and Rear Lot Lines of the Manufactured Housing Community:** 10 feet.
    - (3) **From Private, Internal Roadways:** Consistent with the requirements of the Michigan Manufactured Housing Commission.
    - (4) **Between Manufactured Homes:** Consistent with the requirements of the Michigan Manufactured Housing Commission.
  - iii) **Maximum Building Height (All Structures, including, but not limited to, Manufactured Homes):** 35 feet
  - iv) **Accessory Buildings and Uses:** Accessory buildings required for normal operation of the Manufactured Housing development such as stores, mechanical dispensers, equipment storage, coin operated laundry and dry cleaning facilities may be permitted provided that such uses:
    - (1) Shall not occupy more than ten percent (10%) of the total site;
    - (2) Shall be subordinate to the residential use and character of the park;
    - (3) Shall be located, designed, and intended to serve the trade or service needs of persons residing in the park.
  - v) **Signage:** Signs purely for traffic regulation and direction within the Manufactured Housing Community may be utilized as required, in addition to the signage permitted in Article 11.

**vi) Road Design:**

- (1) Two-way streets within a manufactured home development shall have a minimum width of 21 feet where no parallel parking is permitted, 31 feet where parallel parking is permitted along one side of the street, and 41 feet where parallel parking is permitted along both sides of the street. The minimum width of a one-way street shall be 13 feet where no parallel parking is permitted, 23 feet where parallel parking is permitted along one side and 33 feet where parallel parking is permitted along both sides.
- (2) All internal roads and parking facilities shall be provided with a paved surface in compliance with the standards of the AASHTO Specifications referenced in Rule 922 of the [Michigan] Manufactured Housing Commission Rules. Off-street parking areas shall be drained so as to dispose of all surface water accumulated in the parking area in such a way as to prevent the drainage of water onto adjacent property or toward buildings. No portion of any off-street parking area shall be considered part of the sidewalk system.
- (3) Sidewalks, which meet the standards established in Rule 928 of the [Michigan] Manufactured Housing Commission Rules, and AASHTO Standards shall be installed along one (1) side of all internal collector roads within the park and to the public right-of-way and to all service facilities including, but not limited to, central laundry, central parking, and central recreation/ park areas. Sidewalks shall also be required along that portion of a site fronting along public thoroughfares. Walks connecting the entrance of each manufactured housing unit to the balance of the park walk system shall be designed per Manufactured Housing Commission rules.

**vii) Utilities.** The installation of utilities within a manufactured housing community shall be in accordance with the following requirements:

- (1) All electrical, telephone, and utility service shall be underground and specifically designed in conformance with the standards established in Rules 932(a), 934(a), 935(a), 937(2)(a), and 940 of the Manufactured Housing Commission.
- (2) All gas distribution lines shall be located underground. Each manufactured housing lot so served shall have the service line located underground to a connection point and the manufactured housing unit shall be supported so it cannot be abraded by the pad surface. If fuel oil is used, it shall be supplied from a central storage tank, with underground distribution and service lines to the individual

manufactured home sites, and shall be subject to the same requirements given herein for gas lines. The use of independent bottled gas service for individual manufactured housing units is prohibited. All heating systems shall be designed and installed in accordance with Rules 934 and 940 of the Manufactured Housing Commission.

- (3) Minimum standards for the home or installation of the home plumbing, heating, and electrical systems shall be those either set forth by the United States Department of Housing and Urban Development (HUD) Manufactured Home Construction and Safety Standards or by ANSI (American National/Standards Institute) for manufactured housing units predating HUD.
- (4) All manufactured housing sites and all other buildings within the park shall be connected to the water system of the governmental jurisdiction, if it is available to the park, or to another state approved system. The park water system shall conform to parts 2-4 of the Michigan Department of Public Health (MDPH) Manufactured Housing Community Standards.
- (5) All manufactured housing sites and all other buildings within the park shall be connected to the sanitary sewerage system of the governmental jurisdiction if it is available to the park, or to other state approved systems. The park sanitary sewerage system shall conform to MDPH Manufactured Housing Community Standards.
- (6) All storm sewers shall be constructed in accordance with parts 2-4 of the MDPH Manufactured Housing Community Standards by the developer.

viii) **Skirting.**

- (1) Skirting shall be installed around all manufactured housing units. Such skirting shall be compatible aesthetically with the appearance and construction of the manufactured housing unit all skirting shall be installed prior to the issuance of a Certificate of Occupancy. In the event that such installation is delayed due to weather, or for other similar reasons, a temporary certificate of occupancy may be issued for a period not to exceed ninety (90) days. All skirting shall meet the specifications established by the Michigan Manufactured Housing Commission Rules.
- (2) Individual manufactured housing units shall be skirted around the perimeter of the manufactured housing unit-to conceal the underbody from view. Skirting shall be vented in accordance with the

requirements of Rule 604 of the Manufactured Housing Commission Rules. All skirting shall be manufactured of fire resistant material and certified as such by the manufacturer. Skirting shall be installed in a manner so as to resist damage under normal weather conditions and shall be properly maintained.

- ix) **Installation.** Each manufactured housing site shall conform to Manufactured Housing Commission requirements of Rule 602 for installation of manufactured housing units. 10. Screening, buffering and landscaping. Manufactured housing communities shall provide the following screening, buffering and landscaping:
- (1) If a manufactured home development abuts an existing residential or non-residential development, the park shall provide screening along the boundary line abutting the adjacent development, if not in conflict with existing utilities.
  - (2) The landscaping shall consist of evergreen trees or shrubs which are spaced so they provide a continuous screen at maturity.
  - (3) Landscape material shall consist of evergreen trees a minimum of four (4) feet in height at installation and evergreen shrubs a minimum of three (3) feet in height at maturity.
  - (4) Alternative screening techniques (earth berms, fences, etc.) may be approved by the Planning Commission based upon a landscape plan for the site if they conceal the manufactured home development as effectively as the required landscaping described above.
- x) **Public health and safety.**
- (1) Fire hydrants shall be installed in all manufactured housing communities, for which public water systems are available and shall be in compliance with the requirements and provisions of the current local fire code, including the requirement that there be no more than five hundred (500) feet between hydrants as measured along adjacent roadways within the manufactured housing community.
  - (2) For the protection of the public safety, an orderly street name system and numbering system shall be established by the Manufactured housing community owner and a plan of this system shall be verified with the Fire Department serving the location. Manufactured housing space numbers shall be located uniformly on each space, manufactured housing unit or identification marker throughout the manufactured housing community and street names shall be

accurately marked.

- (3) Cooking shelters, barbecue pits, fireplaces, and wood burning stoves shall be so located, constructed, maintained, and used as to minimize fire hazards and smoke nuisance both on the site and on neighborhood property. Open fires shall not be allowed except in facilities provided and all such fires must be attended. No fuel shall be used or items burned that emit dense smoke objectionable odors.
  - (4) Every home shall be equipped at all times with fire extinguishing equipment in good working order, of a type, size, and number and so located within the home as to be in compliance with the applicable regulations of the Rules 702a of the Manufactured Housing Commission.
    - (a) No open fire shall be permitted at any place, which may endanger life or property.
    - (b) No fire shall be left unattended at any time.
  - (5) Emergency access points shall be in compliance with the requirements of the applicable emergency services agencies.
  - (6) Each manufactured housing unit shall have a safe and unobstructed primary exit and an emergency exit located away from the primary exit.
- x) **Lighting.** Street lighting shall be provided and paid for by the owner of the community and shall be approved by the Manufactured Housing Commission as to the adequacy of illumination. No spot or flood lights shall be used for lighting or advertising purposes. No other lighting for identification or advertising purposes shall have a visible source of illumination. No lighting shall shine on adjacent properties. All other lighting shall be in accordance with the State of Michigan, Act 96 of 1987, as amended.
- xii) **Storage areas.** All storage structures within a manufactured home park development shall meet the requirements of Rules 941 and 944 of the Manufactured Housing Commission.
- xiii) **Open space.** A manufactured home community that contains 50 or more home sites shall have not less than two (2) percent of the gross acreage of the total site dedicated to designated open space, but not less than 25,000 square feet.
- xiv) Telephone, television, or other communication technologies. Central



television antenna systems, cable television, telephone, or other similar communication services shall have their distribution systems installed underground in compliance with local and state regulations.

- xv) Solid waste and resource recovery. The garbage and rubbish storage and disposal procedures in manufactured housing communities shall comply with Michigan Department of Environmental Quality Rules R325.3351-R325.3354.
- xvi) Severe weather warning and storm-fallout shelter. A manufactured housing developer shall comply with Manufactured Housing Commission Rule 706: R 125.1706 Severe weather warning; shelters Rule 706. Immediately upon occupancy, the community shall provide each community resident with written information indicating whether the local government provides a severe weather warning system or designated shelters and, if provided, describing the system and giving the nearest shelter location.
- xvii) Miscellaneous provisions.
  - (1) Occupancy. A manufactured home park development shall be ready for occupancy when it has complied with Rule 214k and 214n of the Manufactured Housing Commission.
  - (2) Removal of towing mechanisms. Towing mechanisms shall be removed from the manufactured housing dwelling at the time of dwelling installations and stored so as not to be visible from the exterior of the manufactured housing community.
  - (3) The grounds of a manufactured housing community shall be graded to drain properly.
  - (4) New or used manufactured homes in manufactured home developments, which are to remain on-site, may be sold by resident, development owner, licensed retailer or broker, provided the manufactured housing development management permits the sale.
  - (5) All requirements of Act 96 of the Public Acts of 1987, as amended, shall apply.
  - (6) The owner or operator of any manufactured housing community shall be responsible for all street construction and street maintenance within the confines of the manufactured housing community.
  - (7) Fences on individual home sites shall be uniform in height, not to

exceed thirty-six (36) inches, and shall be constructed in such a manner as to provide firefighters an access to at least two (2) gates.

**(D) Accessory Dwelling Units**

- 1) **Definition:** A second dwelling unit associated with the principal dwelling which cannot be sold or leased separately from the principal dwelling unit.
- 2) **Standards.** The following regulations shall apply to accessory dwelling units:
  - a) Accessory Dwelling Units must be approved by Special Use prior to construction. See Section 3.01.
  - b) **Residence an Incidental Use.** The accessory dwelling unit shall be clearly incidental to the principal residence on the site. Accordingly, the following conditions shall be met:
    - i) Accessory dwelling units shall be established subordinate to owner-occupied homes only by means of a fully-enclosed, insulated and heated space, which may be attached to the principal structure, or may be in a detached accessory building.
    - ii) Only one (1) such accessory residence shall be permitted on each parcel.
    - iii) The total floor area of the accessory residence shall not exceed the floor areas of the principal residence.
    - iv) Detached accessory residences must be at least 20 feet wide in all dimensions, and must meet all requirements for accessory buildings in Section 6.02.
  - c) **Parking and Access.** In addition to required parking for the principal residence, one additional parking space shall be provided for the accessory residence.

**Section 6. Amendment to Sections 5.18, 5.19 of the Interim Zoning Ordinance.**

Section 5.18(B)(2) is amended to read, in its entirety, as follows:

**Number of Employees.** Such facilities shall have no more than one full-time equivalent non-resident employee. This shall be considered an exemption from the prohibition on non-resident employees in Type 1 home-based businesses in Section 7.04.

Section 5.19(B)(2) is amended to read, in its entirety, as follows:

**Number of Employees.** Such facilities shall have no more than one full-time equivalent non-resident employee. This shall be considered an exemption from the prohibition on non-resident employees in Type 1 home-based businesses in [Section 7.04](#).

**Section 7. Amendment of Section 6.04 of the Interim Zoning Ordinance.**

Section 6.04 of the Interim Zoning ordinance is hereby amended to read, in its entirety, as follows:

**(A) Definition:** Any use customarily conducted entirely within the dwelling and carried on by the inhabitant thereof, including giving instruction in a craft or fine art within the residence, which use is clearly incidental and secondary to the use of the dwelling for dwelling purposes and does not change the character thereof. Provided, however, that no article or service is sold or offered for sale on the premises, except that such as is produced by such occupation; that such occupation shall not require internal or external alterations or construction features, equipment, machinery, outdoor storage, or signs not customary to residential areas.

**(B) Standards.**

**Type 1 Home Based Business.** A Type 1 Home Based Business is a profession or an occupation that is clearly a customary, incidental, and secondary use of a residential dwelling unit and does not negatively impact the character of the neighborhood in which the Home Based Business is located.

- (a) Type 1 Home Based Businesses shall fall within the following categories, and shall not be permitted if not consistent with at least one of the descriptions below.
- i. **Professional Office:** Work space for an accountant, lawyer, architect, engineer, or similar profession.
  - ii. **Hairdresser/Nail Salon/Spa:** Facilities for the cutting of hair, decoration of nails, or other spa or beauty services.
  - iii. **Medical Office:** Facilities for the provision of low intensity medical care. Physical therapy and therapeutic massage shall be permitted, but dental

care shall be prohibited. Surgery and other invasive medical procedures shall be prohibited.

- iv. **Fine Arts/Craft Instruction:** Facilities for the provision of instruction in a craft or fine art, where no more than one student at a time is provided services on the premises.
  - v. **Online Sales:** Work space for a business that engages in online retail sales, where no sales are made to customers on-premises.
  - vi. **Food or Drink Production:** Facilities for the preparation of edible products, where customers do not consume the edible products on-site. Pick-up of products by customers shall be permitted.
  - vii. **Service Business Office:** Work space for the administrative staff of a service business, such as cleaning, handyman services, electronics repair, or a similar business, where all service work is provided off-site, and clients or customers visit the administrative work space infrequently or not at all.
  - viii. **Marijuana Caregiver:** The physical premises of a person who is at least 21 years old and who has agreed to assist with a patient's medical use of marijuana and who has not been convicted of any felony within the past 10 years, has never been convicted of a felony involving illegal drugs or a felony that is an assaultive crime as defined in section 9a of chapter 10 of the code of criminal procedure, 1927 PA 175, MCL 770.9a, and is licensed to distribute medical marijuana under Initiated Law 1 of 2008.
- a. **Location and Employees** The Home Based Business shall be conducted solely within the dwelling unit, or within a permitted accessory building, by residents of that dwelling unit. No person, employee or volunteer, shall be involved in the regular business of the Home Based Business, on a daily or frequent basis, who does not live within the residential home on the site.
  - b. **Equipment or Process:** No equipment or process shall be used in the Home Based Business which creates vibration, glare, fumes, odor or electrical interference detectable to the normal human senses beyond the

exterior walls of the dwelling unit in which the Home Based Business is conducted.

- c. **Noise:** The Home Based Business shall not generate noise that is audible beyond the exterior walls of the dwelling.
- d. **Exterior Alterations:** There shall be no exterior alteration of the premises in connection with the Home Based Business.
- e. **Size Limitation:** No more than thirty percent (30%) of the total floor space (including basements) of the principal structure shall be devoted to the Home Based Business. The entirety of any permitted accessory building on the site may be used for the Home Based Business.
- f. **Storage:** All articles or materials used in connection with the Home Based Business shall be stored within the principal building, or within a permitted accessory building. No outside storage is permitted.
- g. **Limitation on Customers:** No more than one customer, client, or patient shall be provided goods or services at a Type 1 Home Based Business at any given time.
- h. **Signage Restriction:** No permanent signage over two square feet in area shall be erected on the site of a Type I Home Based Business.
- i. **Marijuana Caregiver Co-Location Prohibited:** No more than one marijuana caregiver shall operate on any given lot.
- j. **Licensure and Regulations:** All professionals working in a Home Based Business shall carry proper licensure for their field of work, if required by State law. All County, State, and Federal regulations shall be met. In the event that a County, State or Federal regulation cannot be met while in compliance with the Type 1 Home Based Business regulations, then the use shall be deemed a Type 2 Home Based Business, and shall be required to receive Special Use Approval, and meet the standards in Subsection 2, in order to operate.

**(2) Type 2 Home Based Business.** A Type 2 Home Based Business is a business, institution, or non-profit that, while incidental and accessory to a residential use, is more intensive and larger in scale than a Type 1 Home Based Business. The following regulations are intended to ensure that Type 2 Home Based Businesses do not negatively impact their surroundings or the health, safety, and welfare of the Township.

- (a) Type 2 Home Based Businesses shall fall within the following categories, and shall not be permitted if not consistent with at least one of the descriptions below.

- i. **Equipment Repair and Service:** Facilities for the repair or service of lawn mowers, motorcycles, electronics, appliances, bicycles, buggies, and other similar goods, where the repair or service takes place on-site. The repair of large vehicles, such as automobiles, boats, or aircraft shall not be permitted.
  - ii. **Artisan Production:** Facilities for the production and sale of hard goods, such as furniture, cabinets, artwork, decorative home goods, and other similar goods. Production of electronics or motorized vehicles shall be prohibited, but production of non-motorized vehicles, such as buggies or bicycles, shall be permitted. Retail sales shall be limited to goods produced on the site.
  - iii. **Commercial Kennels:** Must meet the standards of this Section and Section 6.05.E.2.
  - iv. **Type 1 Home Based Business Not Meeting Type 1 Standards:** A Home Based Business listed under Type 1 that does not meet the requirements for a Type 1 Home Based Business may be approved as a Type 2 Home Based Business, provided that all requirements of this section are met.
- b. **Location and Employees** The Home Based Business shall be conducted solely within the dwelling unit, or within a permitted accessory building. No more than three people who do not live within the residential home on the site shall be involved in the regular business of the Home Based Business, on a daily or frequent basis, regardless of whether they are employees or volunteers.
- c. **Equipment or Process:** No equipment or process shall be used in the Home Based Business which creates vibration, glare, fumes, odor or electrical interference detectable to the normal human senses beyond the property lines where the Home Based Business is taking place.
- d. **Noise:** The Home Based Business shall not generate noise that is disturbing to the peace and quiet on properties in proximity to the Home Based Business. Animal noises shall be subject to this section.
- e. **Size Limitation:** No more than fifty percent (50%) of the total floor space (including basements) of the principal structure shall be devoted to the Home Based Business. The entirety of any permitted accessory building on the site may be used for the Home Based Business.
- f. **Floor Plan Requirement:** As part of the Special Use application, the applicant must submit a floor plan of the principal building, showing the space used for the business, as well as the space used for the residence. The residence must include at least one bedroom, at least one bathroom, and at least one kitchen, all of which

must meet the requirements of the Building Code.

- g. **Storage:** Outside storage shall conform to the requirements of Section 7.10.
- h. **Parking Limitation:** No more than five (5) outdoor parking spaces may be located on the site on a Type 2 Home Based Business. Excessive and frequent parking outside of the approved parking spaces shall be considered a violation of this Ordinance.
- i. **Signage:** One (1) freestanding sign, of up to six (6) square feet in area, shall be permitted on the premises of an approved Type 2 Home Based Business. No wall signage shall be permitted.
- j. **Licensure and Regulations:** All professionals working in a Home Based Business shall carry proper licensure for their field of work, if required by State law. All County, State, and Federal regulations shall be met. In the event that a County, State or Federal regulation cannot be met while in compliance with this Ordinance, the Special Use permit shall not be approved.

### **Section 8. Amendment of Section 6.05 of Interim Zoning Ordinance**

Section 6.05(C) is hereby amended to read, in its entirety, as follows:

**(C) Commercial Livestock.** The keeping of commercial livestock, as defined under the definition of "Animals", shall be permitted in the A and RE districts only.

1. All commercial livestock operations must comply with all applicable State regulations, including applicable General Accepted Agricultural and Management Practices (GAAMP).
2. All structures for the keeping of domestic livestock shall be set back at least sixty (60) feet from all lot lines and be constructed and maintained so that odor, dust, noise, and drainage shall not create a nuisance or hazard to adjoining properties.
3. All manure shall be stored at least one hundred (100) feet from any property line and shall be removed from the premises at least once per week.
4. An accessory building used to house domestic livestock shall not be located nearer than sixty (60) feet to any property line and not nearer than one hundred (100) feet to any dwelling.
5. Concentrated Animal Feeding Operations (CAFOs) shall require Special Use Approval and shall be subject to the requirements of Section 5.12.



**Section 9. Amendment to Section 8.01 of the Interim Zoning Ordinance.**

Subsection 8.01(E)(5) is amended in its entirety to read as follows:

- (5) **Storage of Manufactured Housings.** The parking or storage of an unoccupied Manufactured Housing as defined in Section 20.01, being designed as a permanent structure for residential occupancy, is prohibited, except as may be permitted in the Manufactured Housing Park District.

**Section 10. Amendment to Section 9.02 of the Interim Zoning Ordinance.**

Subsection 9.02(A) is amended in its entirety to read as follows:

- (A) **Screening of Residential or Agricultural.** Along any lot line abutting an R, RE, MH, or A District, landscape screening shall be required. Landscape screening shall take the form of an area, at least 10 feet wide and extending along the entire lot line, planted with trees and shrubs that effectively block the view of the non-residential use from the R, RE, MH, or A Zoning District.

- (1) **Waivers a Due to Sufficient Existing Vegetation.** The Planning Commission may waive the above requirement upon determining that the development plan for the site retains sufficient existing trees and other vegetation so as to make any additional landscaping redundant.

**Section 11. Amendment to Section 10.01 of the Interim Zoning Ordinance.**

Subsection 10.01(B) is amended in its entirety to read as follows:

- (B) **R, RE, MH, or A Districts:**

1. **Front and Side Yards:** The maximum height of a fence between the right-of-way line of any adjoining street and a line even with the exterior wall of the principal building farthest from that street shall be 4 feet. On a corner or through lot, this restriction shall apply from all adjoining streets to the farthest building wall from each street.
2. **Rear Yard:** The maximum height of a fence in any other portion of a lot shall be 6 feet. The Planning Commission may approve fences up to 8 feet in height by Special Use Approval.

**Section 12. Amendment to Section 11.06 of the Interim Zoning Ordinance.**

The table contained in Section 11.06 is amended as follows:

**Section 11.06 Permanent Sign Standards**

Type of Sign	Districts Permitted	Maximum Size	Maximum Height	Maximum Number	Setback Required
Wall*	C, I, I-2, MR	100 sq. ft. (total for all signs on lot)	None	None	N/A
Freestanding*	C, I, I-2, MR	72 sq. ft.	9 feet	1 per road frontage	12 feet from all lot lines
	R**, RE, MH, or A **	48 sq. ft.	5 feet	1 per road frontage	12 feet from all lot lines
Awning* / Canopy*	C, I, I-2, MR	50% of canopy	No Max	None	None
Window*	C, I, I-2, MR	50% of window	No Max	None	None
Projecting*	C, I, I-2, MR	12 sq. ft.	10 feet off ground	1 per entrance	None

\* See Section 17.01 under "Sign" for Definition

\*\* Permanent signage is prohibited on lots in the R District where the only use is a single family home

**Section 13. Amendment to Section 11.07 of the Interim Zoning Ordinance.**

The table contained in Section 11.07 is amended as follows:

Type of Sign	District Permitted	Max. Size	Max. Height	Max. Number
Freestanding*	All	24 sq. ft.	6 ft.	There shall be no maximum number of signs, but the total square footage of temporary freestanding signage shall not exceed 32 square feet at any given time.

Type of Sign	District Permitted	Max. Size	Max. Height	Max. Number
Banner*	C, I, I-2, MR	32 sq. ft.	None	1
Window*	C, I, I-2, MR	100% of window	None	None

\* See Section 17.01 under “Sign” for Definition

**Section 14. Amendment to Section 12.02 of the Interim Zoning Ordinance.**

Subsection 12.02(B) is amended in its entirety to read as follows:

**(B) Surface Water Flow.** No building, driveway, paved area, landscaping, or other site improvement shall have the effect of disruption to the existing or natural flow of water within drainage ditches, natural water courses, or drains, and no building, driveway, paved area, landscaping, or other site improvement shall have the effect of increasing the flow of water onto adjacent properties beyond the level that was present prior to construction. Previous approval of a Zoning Permit or other approval under this Ordinance shall not preclude the Township for taking enforcement action against a property deemed in violation of this section.

**Section 15. Amendment to Section 14.03 of the Interim Zoning Ordinance.**

Subsection 14.03(E)(7) is amended in its entirety to read as follows:

**(7) Information Applicable to Manufactured Housing Parks.**

- (a) Location and number of pads for Manufactured Housings.
- (b) Distance between Manufactured Housings.
- (c) Proposed placement of Manufactured Housing on each lot.
- (d) Average and range of size of Manufactured Housing lots.
- (e) Density calculations (dwelling units per acre).
- (f) Lot coverage calculations.

- (g) Garage and Carport locations and details, if proposed.
- (h) Pedestrian circulation system.
- (i) Location and names of roads and internal drives.
- (j) Community building location, dimensions, floor plans, and facade elevations, if applicable.
- (k) Swimming pool fencing detail, including height and type of fence, if applicable.
- (l) Location and size of recreation open areas.
- (m) Indication of type of recreation facilities proposed for recreation area.

**Section 16. Amendment to Section 14.08 of the Interim Zoning Ordinance.**

Subsection 14.08(A) is amended in its entirety to read as follows:

- (A) **Public Nuisance.** Buildings Erected, altered, razed or converted (including tents, Manufactured Housings, and trailer coaches), or uses carried on in violation of any provision of this Ordinance are hereby declared to be a nuisance per se, and shall be subject to abatement or other action by a court of appropriate jurisdiction.

**Section 17. Repeal of Subsection 15.04(A)(3) of the Interim Zoning Ordinance.**

Subsection 15.04(A)(3) is repealed and the remaining subsections are renumbered accordingly.

**Section 18. Severability.**

This Ordinance and its several sections are severable. Should any part, sentence, paragraph, section, or clause be declared invalid by any court for any reason, such judgment shall not affect the validity of this Ordinance as a whole or any part thereof, other than the part held invalid.

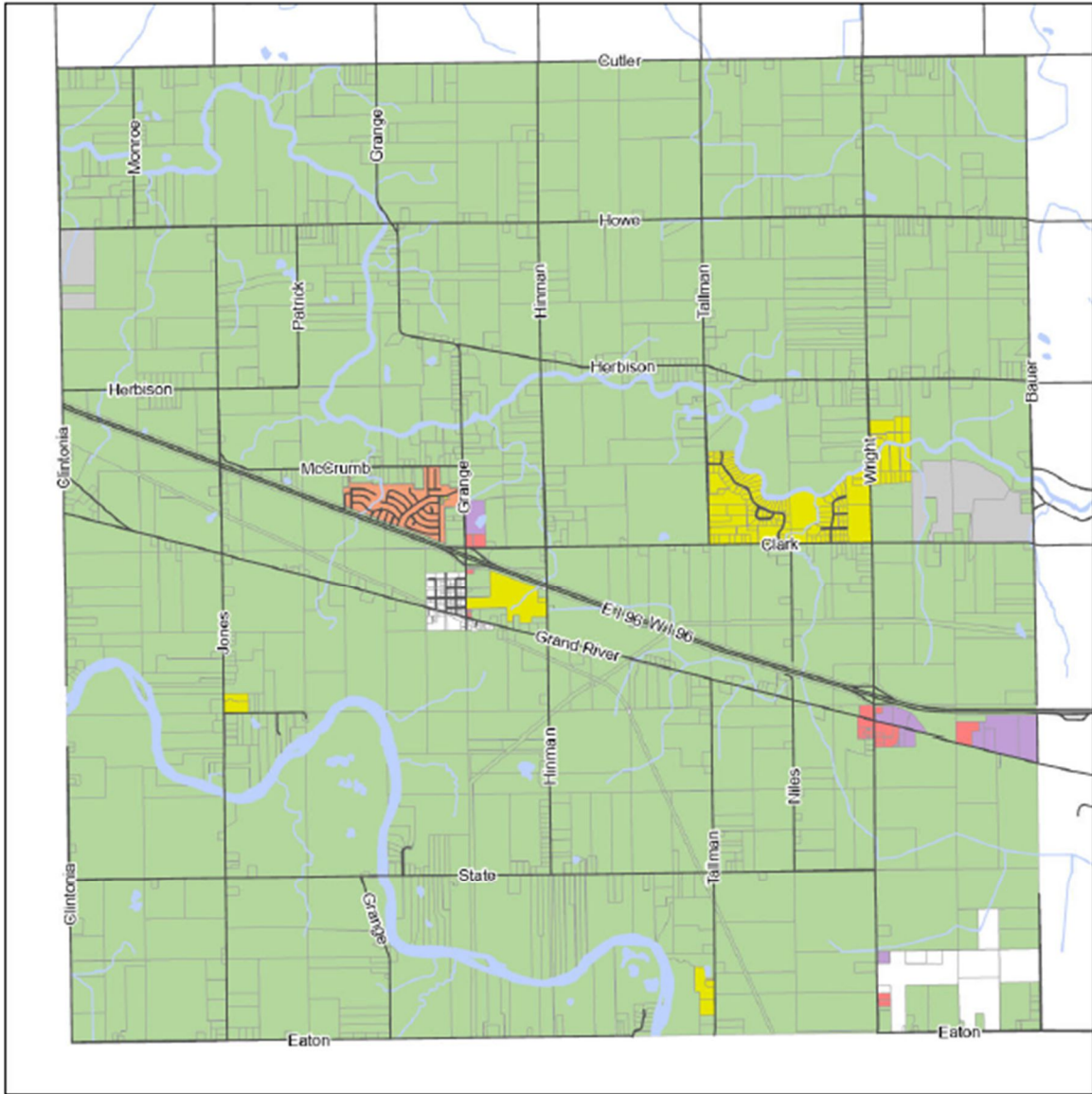
**Section 19. Repealer.**

Any ordinances or parts of ordinances in conflict herewith are repealed only to the extent necessary to give this Ordinance full force and effect.

**Section 20. Effective Date.**

This Ordinance takes immediate effect pursuant to MCL 125.3404.

**ATTACHMENT A  
ORDINANCE NO. \_\_\_\_**



## Zoning Map

Eagle Township, Clinton County, MI

**LEGEND**

- A Agriculture
- R Residential
- C Commercial
- I Industrial
- MR Mineral Resource Extraction
- Manufactured Housing Community



0 1,500 3,000  
Feet

Basemap Source: Michigan Center for Geographic Information, v. 17a  
Data Source: McKenna 2021



89351:00001:200737585-1

TOWNSHIP BOARD  
EAGLE TOWNSHIP  
CLINTON COUNTY, MICHIGAN

Resolution No. 08-15-2024-01

**RESOLUTION EXTENDING THE MORATORIUM ON THE ISSUANCE OF CERTAIN ZONING APPROVALS TO ALLOW THE EAGLE TOWNSHIP PLANNING COMMISSION TIME TO DEVELOP PERMANENT ZONING STANDARDS**

WHEREAS, under the powers granted to it by the Michigan Zoning Enabling Act, Public Act 110 of 2006, MCL 125.3101, et seq., Eagle Township has adopted an Interim Zoning Ordinance.

WHEREAS, the Eagle Township Planning Commission is working to develop a Master Plan for the Township, has distributed the Master Plan for comment as required by the Michigan Planning Enabling Act, and will hold a public hearing on the Master Plan on August 27, 2024.

WHEREAS, the Eagle Township Planning Commission is evaluating the Interim Zoning Ordinance, and recommending amendments to the Township Board on a regular basis, specifically on the topics of Utility Scale Wind Energy Conversion Systems, Large Solar Energy Systems, and Battery Energy Storage Systems, and also on other topics.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Township Board extends the moratorium on the issuance of the following zoning approvals:

- Rezoning to the C Commercial District.
- Rezoning to the I Industrial District.
- Special Use Permit for Large Solar Energy Systems
- Special Use Permit for Utility Scale Wind Energy Conversion Systems

LET IT BE FURTHER RESOLVED that the Township Board issues a moratorium on determinations by the Planning Commission, under Section 3.01.A of the Interim Zoning Ordinance, that a Battery Energy Storage System is “similar” to uses permitted in any Zoning District, and further that no Special Use Permits shall be issued for Battery Energy Storage Systems for the life of this moratorium.

BE IT FURTHER RESOLVED that the extended moratorium shall expire on November 28, 2024 unless extended by the Township Board.

AYES:

NAYS:

ABSTAIN:

RESOLUTION DECLARED ADOPTED.

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Laurie Briggs-Dudley, Eagle Township Clerk

*Township of Eagle*  
*Clinton County, Michigan*

**FINANCIAL STATEMENTS**

*Year ended March 31, 2024*

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Township of Eagle, Michigan

### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle, Michigan, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Eagle, Michigan, as of March 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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, as listed in the contents, 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.

**Supplementary information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township of Eagle, Michigan's basic financial statements. The combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for the nonmajor governmental funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for the nonmajor governmental funds (supplementary information) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Siegfried Crandall P.C.*

July 22, 2024

**TOWNSHIP OF EAGLE  
CLINTON COUNTY, MICHIGAN  
MARCH 31, 2024  
BOARD OF TRUSTEES**

Troy Stroud

Supervisor

Laurie Briggs-Dudley

Clerk

Chelsea Hoppes

Treasurer

Michelle Hoppes

Trustee

Dennis Strahle

Trustee

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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Our discussion and analysis of the Township of Eagle's (the Township) financial performance provides a narrative overview of the Township's financial activities for the fiscal year ended March 31, 2024. Please read it in conjunction with the Township's financial statements.

### **FINANCIAL HIGHLIGHTS**

- The Township's total net position increased by \$26,280 as a result of this year's activities.
- Of the \$2,055,658 total net position reported, \$1,821,434 is available to be used to meet the Township's ongoing obligations to its citizens and customers, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$1,248,792, which represents 294 percent of the actual total General Fund expenditures for the current fiscal year.

### **Overview of the financial statements**

The Township's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the Township:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Township's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Township government, reporting the Township's operations in more detail than the government-wide financial statements.
  - Governmental funds statements explain how government services, like general government and public safety, were financed in the short-term, as well as what remains for future spending.
  - Fiduciary funds statements provide information about the financial relationships in which the Township acts solely as a custodian for the benefit of others to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2024 and 2023 is also presented.

### **Government-wide financial statements**

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Township's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Township's net position and how it has changed. Net position (the difference between the Township's assets and liabilities) is one way to measure the Township's financial health, or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Township, you need to consider additional nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's capital assets.

The government-wide financial statements present governmental activities. These activities include functions most commonly associated with government (e.g., general government, public safety, and public works). Property taxes and state grants generally fund these services.

### Fund financial statements

The fund financial statements provide more detailed information about the Township's most significant funds - not the Township as a whole. Funds are accounting devices that the Township uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and bond agreements.
- The Township Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain other revenues.

The Township has two types of funds:

- *Governmental funds.* All of the Township's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.
- *Fiduciary funds.* These funds are used to account for the collection and disbursement of resources, primarily taxes, for the benefit of parties outside the Township. The Township is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. The Township's fiduciary balances and activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.



## FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

**Net position**

Total net position at the end of the fiscal year was \$2,055,658. Of this total, \$27,142 is invested in capital assets, \$178,199 is restricted for emergency services, \$26,433 is restricted for public works, and \$2,450 is restricted for perpetual care. Unrestricted net position was \$1,821,434.

*Condensed financial information*  
*Net position*

	<i>Governmental</i>	
	<i>activities</i>	
	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 2,317,803	\$ 2,284,774
Capital assets	<u>27,142</u>	<u>31,253</u>
Total assets	<u>2,344,945</u>	<u>2,316,027</u>
Current liabilities	<u>289,287</u>	<u>286,649</u>
Net position:		
Investment in capital assets	27,142	31,253
Restricted	207,082	349,835
Unrestricted	<u>1,821,434</u>	<u>1,648,290</u>
Total net position	<u>\$ 2,055,658</u>	<u>\$ 2,029,378</u>

**Changes in net position**

The Township's total revenues for 2024 were \$875,491. Nearly 15 percent of the Township's revenues comes from property taxes, 36 percent from charges for services, and 34 percent from state grants.

The total cost of the Township's programs for 2024, covering a wide range of services, totaled \$849,211. About 17 percent of the Township's costs relates to public works expenses. Public safety costs account for 48 percent and general government costs are 29 percent of the Township's total expenses.

*Condensed financial information  
Changes in net position*

	<i>Governmental activities</i>	
	<u>2024</u>	<u>2023</u>
Program revenues:		
Charges for services	\$ 319,459	\$ 288,108
Operating grants and contributions	9,159	7,328
General revenues:		
Property taxes	131,538	123,501
State grants	295,104	296,140
Franchise fees	2,101	2,723
Interest income	65,728	34,990
Other revenue	52,402	30,579
Total revenues	<u>875,491</u>	<u>783,369</u>
Expenses:		
General government	242,042	231,795
Public safety	408,591	347,404
Public works	142,202	186,999
Community and economic development	56,376	-
Total expenses	<u>849,211</u>	<u>766,198</u>
Changes in net position	<u>\$ 26,280</u>	<u>\$ 17,171</u>
Net position, end of year	<u>\$ 2,055,658</u>	<u>\$ 2,029,378</u>

**Governmental activities**

Governmental activities increased the Township's net position by \$26,280, compared to an increase of \$17,171 in 2023. Total revenues increased by \$92,122 while expenses increased by \$83,013. The increase in revenue was primarily due to an increase in charges for services (\$31,351), and an increase in interest income (\$30,738). The increase in expenses was due primarily to an increase in public safety activities (\$61,187) compared to the prior year.

The total cost of governmental activities this year was \$849,211. After subtracting the direct charges to those who directly benefited from the programs (\$319,459), and operating grants (\$9,159), the "public benefit" portion covered by taxes, state grants, and other general revenues was \$520,593.

**FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS**

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$1,478,097, a decrease of \$22,011 from the prior year.

The General Fund is the primary operating fund of the Township. At the end of the fiscal year, its fund balance was \$1,256,058, an increase of \$120,370 during the fiscal year, as revenues of \$544,852 exceeded expenditures of \$424,482.

The Emergency Services Fund experienced a decrease in fund balance of \$145,222, as revenues of \$263,369 were exceeded by expenditures of \$408,591. Fund balance at year end was \$178,199.

**General Fund budgetary highlights**

The Township amended the expenditure budget during the year by reallocating costs across several activities. Actual revenues were \$59,852 more than budgeted, while expenditures were \$349,053 lower than the amounts appropriated. These variances resulted in a \$408,905 positive budget variance, with a \$120,370 increase in fund balance, compared to a budget that expected a \$288,535 decrease in fund balance.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital assets**

The Township's investment in capital assets for its governmental activities as of March 31, 2024, amounts to \$27,142 (net of accumulated depreciation). This investment includes land, buildings, and equipment. The decrease in the Township's net investment in capital assets for the current fiscal year was \$4,111, as there were no asset acquisitions during the year, and depreciation expense amounted to \$4,111.

More detailed information about the Township's capital assets is presented in Note 5 of the notes to the basic financial statements.

**Debt**

The Township had no debt at the beginning or end of the fiscal year.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Through our continued conservative spending and careful watch over revenue, the Township will see continued growth in fund balances for potential future expenditures. As property values seem to have stabilized, if not fully recovered, along with increasing fund balances, the Township anticipates our outlook to be favorable going forward.

**CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Township's finances and to demonstrate the Township's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to the Township Clerk or Treasurer.

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**BASIC FINANCIAL STATEMENTS**

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**STATEMENT OF NET POSITION**

March 31, 2024

	<b><i>Governmental activities</i></b>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 932,591
Investments	764,219
Receivables, net	63,308
Prepaid expenses	<u>7,266</u>
Total current assets	<u>1,767,384</u>
Noncurrent assets:	
Equity interest in joint venture	550,419
Capital assets not being depreciated	16,500
Capital assets, net of accumulated depreciation	<u>10,642</u>
Total noncurrent assets	<u>577,561</u>
Total assets	<u>2,344,945</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	15,005
Unearned federal grant revenue	<u>274,282</u>
Total current liabilities	<u>289,287</u>
<b>NET POSITION</b>	
Investment in capital assets	27,142
Restricted for:	
Emergency services	178,199
Street lights	26,433
Perpetual care - nonspendable	2,450
Unrestricted	<u>1,821,434</u>
Total net position	<u>\$ 2,055,658</u>

See notes to financial statements

**STATEMENT OF ACTIVITIES**

Year ended March 31, 2024

	<u>Expenses</u>	<u>Program revenues</u>		<u>Net (expenses)</u>
		<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>revenues and change in net position</u>
<b>Functions/Programs</b>				<b>Governmental activities</b>
Governmental activities:				
General government	\$ 242,042	\$ 53,021	\$ -	\$ (189,021)
Public safety	408,591	255,110	-	(153,481)
Public works	142,202	4,677	9,159	(128,366)
Community and economic development	<u>56,376</u>	<u>6,651</u>	<u>-</u>	<u>(49,725)</u>
Total governmental activities	<u>\$ 849,211</u>	<u>\$ 319,459</u>	<u>\$ 9,159</u>	<u>(520,593)</u>
		General revenues:		
			Property taxes	131,538
			State shared revenue	289,024
			Local stabilization share	6,080
			Franchise fees	2,101
			Investment income	65,728
			Other	<u>52,402</u>
			Total general revenues	<u>546,873</u>
			Change in net position	26,280
			Net position - beginning	<u>2,029,378</u>
			Net position - ending	<u>\$ 2,055,658</u>

See notes to financial statements

**BALANCE SHEET - governmental funds**

March 31, 2024

	<u>General</u>	<u>Emergency Services</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
<b>ASSETS</b>				
Cash	\$ 736,761	\$ 154,170	\$ 41,660	\$ 932,591
Investments	748,315	13,454	2,450	764,219
Receivables	52,663	10,645	-	63,308
Prepays	<u>7,266</u>	<u>-</u>	<u>-</u>	<u>7,266</u>
Total assets	<u>\$ 1,545,005</u>	<u>\$ 178,269</u>	<u>\$ 44,110</u>	<u>\$ 1,767,384</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	14,665	70	270	15,005
Unearned federal grant revenue	<u>274,282</u>	<u>-</u>	<u>-</u>	<u>274,282</u>
Total liabilities	<u>288,947</u>	<u>70</u>	<u>270</u>	<u>289,287</u>
Fund balances:				
Nonspendable:				
Prepays	7,266	-	-	7,266
Cemetery care	-	-	2,450	2,450
Restricted for:				
Emergency services	-	178,199	-	178,199
Street lights	-	-	26,433	26,433
Committed for cemetery care	-	-	14,957	14,957
Unassigned	<u>1,248,792</u>	<u>-</u>	<u>-</u>	<u>1,248,792</u>
Total fund balances	<u>1,256,058</u>	<u>178,199</u>	<u>43,840</u>	<u>1,478,097</u>
Total liabilities and fund balances	<u>\$ 1,545,005</u>	<u>\$ 178,269</u>	<u>\$ 44,110</u>	<u>\$ 1,767,384</u>

See notes to financial statements



**BALANCE SHEET - governmental funds (Continued)**

March 31, 2024

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds \$ 1,478,097

Amounts reported for *governmental activities* in the statement of net position (page 12) are different because:

Capital assets used in *governmental activities* are not financial resources and, therefore, are not reported in the funds. 27,142

Equity interest in joint venture is not a current financial resource and, therefore, is not reported in the funds 550,419

Net position of *governmental activities* \$ 2,055,658

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Township of Eagle

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - governmental funds**

Year ended March 31, 2024

	<u>General</u>	<u>Emergency Services</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
<b>REVENUES</b>				
Taxes	\$ 176,181	\$ -	\$ -	\$ 176,181
Special assessments	-	246,945	4,677	251,622
Licenses and permits	2,101	-	-	2,101
State grants	295,104	-	9,159	304,263
Charges for services	6,651	8,165	-	14,816
Interest and rentals	59,282	8,259	1,032	68,573
Other	5,533	-	-	5,533
	<u>544,852</u>	<u>263,369</u>	<u>14,868</u>	<u>823,089</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
General government	237,931	-	-	237,931
Public safety	-	408,591	-	408,591
Public works	130,175	-	12,027	142,202
Community and economic development	56,376	-	-	56,376
	<u>424,482</u>	<u>408,591</u>	<u>12,027</u>	<u>845,100</u>
Total expenditures				
<b>NET CHANGES IN FUND BALANCES</b>	120,370	(145,222)	2,841	(22,011)
<b>FUND BALANCES - BEGINNING</b>	<u>1,135,688</u>	<u>323,421</u>	<u>40,999</u>	<u>1,500,108</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,256,058</u>	<u>\$ 178,199</u>	<u>\$ 43,840</u>	<u>\$ 1,478,097</u>

See notes to financial statements

**Township of Eagle**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - governmental funds (Continued)**

Year ended March 31, 2024

Reconciliation of the statement of revenues, expenditures, and changes  
in fund balances to the statement of activities:

Net change in fund balance - total governmental funds (page 16) \$ (22,011)

Amounts reported for *governmental activities* in the statement of activities  
(page 13) are different because:

Capital outlays are recorded as expenditures in the funds. However, in the  
statement of activities, the cost of capital assets is allocated over their estimated  
lives as depreciation expense. In the current period, these amounts are:

Depreciation expense (4,111)

Some items reported in the statement of activities do not require the use of  
current financial resources and therefore are not reported as expenditures in  
governmental funds. These activities consist of:

Increase in equity interest in joint venture 52,402

Change in net position of *governmental activities* \$ 26,280

**STATEMENT OF FIDUCIARY NET POSITION - Custodial Fund**

March 31, 2024

	<u>Tax Collection</u>
<b>ASSETS</b>	
Cash	\$ <u>          -</u>
<b>LIABILITIES</b>	
Due to other governments	<u>                  -</u>
<b>NET POSITION</b>	
Restricted for other governments	<u><u>                  -</u></u>

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**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - Custodial Fund**

Year ended March 31, 2024

	<u>Tax Collection</u>
<b>ADDITIONS</b>	
Property taxes collected for other governments	\$ 3,895,260
<b>DEDUCTIONS</b>	
Property taxes distributed to other governments	<u>3,895,260</u>
<b>NET CHANGE IN FIDUCIARY NET POSITION</b>	-
<b>NET POSITION - BEGINNING</b>	<u>-</u>
<b>NET POSITION - ENDING</b>	<u><u>\$ -</u></u>

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Township of Eagle, Michigan (the Township), conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

*Reporting entity:*

As required by generally accepted accounting principles, these financial statements present only the Township (located in Clinton County), as there are no other entities for which the Township is considered to be financially accountable.

*Government-wide and fund financial statements:*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Township. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from government-wide financial statements. Major individual governmental funds are reported as separate columns in the 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. 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 revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds 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 if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are expected to be 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, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

State grants, licenses and permits, charges for services, 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 revenues of the current period. All other revenue items are considered to be measurable only when cash is received by the Township.

The Township reports the following major governmental funds:

The General Fund is the Township's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement focus, basis of accounting, and financial statement presentation (continued):*

The Emergency Services Fund is used to report emergency services that are financed primarily by property taxes.

Additionally, the Township reports the following fund types:

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

The custodial fund, the Tax Collection Fund, accounts for assets held by the Township in a fiduciary capacity for other governments.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

*Assets, liabilities, and equity:*

*Cash and investments* - 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. Pooled interest income is proportionately allocated to all funds.

*Receivables* - In general, outstanding balances between funds are reported as "due to/from other funds." No allowance for uncollectible accounts has been recorded, as the Township considers all receivables to be fully collectible.

*Prepaid items* - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and fund financial statements.

*Capital assets* - Capital assets, which include property, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets, other than infrastructure, are defined by the Township as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The Township has elected to account for infrastructure assets prospectively, beginning April 1, 2004.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings	40 years
Building improvements	5 - 20 years
Equipment	3 - 20 years

*Unearned revenue* - Unearned revenue represents resources related to federal grant revenue, which has not yet been earned.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Assets, liabilities, and equity (continued):*

*Net position* - Net position represents the difference between assets, and liabilities and deferred inflows of resources. The Township reports three categories of net position, as follows: (1) *Investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or buyers of the Township's debt. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the Township.

*Net position flow assumption* - Sometimes, the Township 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 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 equity* - Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally 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 and regulations of other governments. The Township's highest level of decision-making authority is the Board. A board resolution is required to establish (and modify and rescind) a fund balance commitment. The Township Board retains the authority to assign fund balance as to purpose. Unassigned fund balance is the amount that does not fall into any other category above. This is the residual classification for amounts in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes. When the Township incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Township's policy to use the restricted fund balance first, followed by committed fund balance, assigned fund balance, and, finally, unassigned fund balance.

*Property tax revenue recognition* - Property taxes are levied as of December 1 on property values assessed as of December 31 of the prior year. The billings are due on or before February 14, at which time the bill becomes delinquent and penalties and interest may be assessed by the Township. Property tax revenue is recognized in the year for which taxes have been levied and become available. The Township levy date is December 1, and, accordingly, the total levy is recognized as revenue in the current year.

*Use of estimates* - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.



**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Budgetary information* - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds. The budget document presents information by fund, function, and department. The legal level of budgetary control adopted by the governing body is the activity level. All annual appropriations lapse at the end of the fiscal year. At the end of the fiscal year there were no reportable budget variances.

**NOTE 3 - CASH AND INVESTMENTS**

At March 31, 2024, cash and investments are classified in the accompanying financial statements as follows:

	<u>Governmental activities</u>
Cash	\$ 932,591
Investments	<u>764,219</u>
Totals	<u>\$ 1,696,810</u>

*Deposits* - Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the Township’s investment policy authorize the Township to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The Township’s deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Township will not be able to recover its deposits. At March 31, 2024, \$287,924 of the Township’s bank balances of \$1,094,989 was exposed to custodial credit risk because it was uninsured and uncollateralized.

*Investments* - State statutes and the Township’s investment policy authorize the Township to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

*Investments in entities that calculate net asset value per share* - The Township holds shares in investment pools where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At March 31, 2024, the fair value, unfunded commitments, and redemption rules of these investments are as follows:

	<u>Michigan CLASS Pool</u>
Fair value at March 31, 2024	\$ 764,219
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

The MBIA CLASS investment Pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The Pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

Fair value measurement - The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The investment pools were measured at net asset value (or its equivalent) as a practical expedient and, accordingly, have not been classified in the fair value hierarchy.

**NOTE 4 - RECEIVABLES**

Receivables as of March 31, 2024, for the Township's individual major and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Property taxes</u>	<u>Special assessments</u>	<u>Inter- governmental</u>	<u>Totals</u>
General	\$ 1,477	\$ 6,348	\$ -	\$ 44,838	\$ 52,663
Emergency services	700	-	9,945	-	10,645
Totals	<u>\$ 2,177</u>	<u>\$ 6,348</u>	<u>\$ 9,945</u>	<u>\$ 44,838</u>	<u>\$ 63,308</u>

All receivables are due within one year and considered fully collectible.

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2024, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ 16,500	\$ -	\$ -	\$ 16,500
Capital assets being depreciated:				
Buildings	73,863	-	-	73,863
Building improvements	44,598	-	-	44,598
Equipment	20,716	-	(12,955)	7,761
Subtotal	<u>139,177</u>	<u>-</u>	<u>(12,955)</u>	<u>126,222</u>
Less accumulated depreciation for:				
Buildings	(73,863)	-	-	(73,863)
Building improvements	(31,399)	(3,706)	-	(35,105)
Equipment	(19,162)	(405)	12,955	(6,612)
Subtotal	<u>(124,424)</u>	<u>(4,111)</u>	<u>12,955</u>	<u>(115,580)</u>
Total capital assets being depreciated, net	<u>14,753</u>	<u>(4,111)</u>	<u>-</u>	<u>10,642</u>
Governmental activities capital assets, net	<u>\$ 31,253</u>	<u>\$ (4,111)</u>	<u>\$ -</u>	<u>\$ 27,142</u>

**NOTE 5 - CAPITAL ASSETS (Continued)**

All depreciation expense was charged to the general government function of the Township during the fiscal year.

**NOTE 6 - JOINT VENTURE**

Looking Glass Regional Fire Authority (the Authority) was established by the Township of Eagle and the Charter Township of Watertown. The Authority was incorporated in October 2001, under the provisions of Act 7, Public Acts of 1967, known as the Urban Cooperation Act of 1967. The Authority is governed by a board composed of the residents of each of the constituent Townships. The Authority was formed to operate, maintain, administer, and manage a joint fire department for the benefit of constituent municipalities. The Township of Eagle currently is represented by three of the six members of the Authority board. As of March 31, 2024, the Township of Eagle's equity interest in the Authority was \$498,017. Financial statements of the Authority can be received from the Authority's administrative office.

The percentage of responsibility by the Townships for operating expenditures are as follows:

Eagle Township	38%
Watertown Township	62%

The percentage of responsibility by the Townships for capital expenditures are as follows:

Eagle Township	35%
Watertown Township	65%

The Township contributed \$323,860 for operating costs and \$83,517 for capital costs during the fiscal year.

**NOTE 7 - PROPERTY TAXES**

The 2023 taxable valuation of the Township approximated \$130,014,000 on which ad valorem taxes levied consisted of 1.0000 mills for operating purposes, raising approximately \$129,000 for operating purposes. This amount is recognized in the respective fund financial statements as property tax revenue.

**NOTE 8 - RETIREMENT 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 account and the returns earned on the investments of those contributions. The Eagle Township Pension Plan is administered by Nationwide through the Burnham and Flower Group. The Township made required contributions of \$15,000. The Township is required to contribute \$200 per \$1,000 of compensation paid for all eligible employees.

**NOTE 9 - RISK MANAGEMENT**

The Township participates in the Michigan Township Participating Plan (the Plan) with other municipalities for auto, employee benefits, property, public officials, electronic data processing (EDP), crime, inland marine, boiler and machinery, and liability losses. The Plan is organized under Public Act 138 of 1982, as amended. The Plan, while it operates under the Michigan Legislation of Public Act 138, does not operate as a risk pool due to the transfer of risk to U.S. Specialty Insurance Company (“USSIC”) backing the Michigan Township Participating Plan under a master policy. Due to this Master Policy purchase, there is no pooling of risk between members but instead it is commercial insurance. Settled claims relating to this insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Township is exposed to various risks of loss for workers’ compensation claims for which the Township carries commercial insurance. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**NOTE 10 - PENDING ACCOUNTING PRONOUNCEMENTS**

In December 2023, the GASB issued Statement No. 102, Certain Risk Disclosures. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government’s vulnerability to the risk of substantial impact. The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

**NOTE 11 – AMERICAN RESCUE PLAN ACT of 2021**

On March 11, 2021, the United States executed the American Rescue Plan Act of 2021 (ARPA), which included \$362 billion in funds to be awarded as economic assistance to state and local units to prepare for and respond to COVID-19. Under the American Rescue Plan Act, the Township, was awarded approximately \$273,185 in federal Coronavirus Local Fiscal Recovery Funds (“ARPA Funds”). The Township received \$137,142 of the ARPA Funds by February 2022, and the second tranche in the amount of \$137,139 was received on June 30 of 2022. The Township is subject to rules issued by the U.S. Treasury Department regarding the use of ARPA Funds and has identified the following allowable uses: support public health expenditures, address negative economic impacts caused by the COVID-19 public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. The Township expects to spend the awarded funds under the applicable federal guidelines.

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT

**Township of Eagle**

**BUDGETARY COMPARISON SCHEDULE - General Fund**

Year ended March 31, 2024

	<b>Original budget</b>	<b>Final budget</b>	<b>Actual</b>	<b>Variance with final budget positive (negative)</b>
<b>REVENUES</b>				
Taxes	\$ 160,400	\$ 160,400	\$ 176,181	\$ 15,781
Licenses and permits	2,000	2,000	2,101	101
State grants	292,000	292,000	295,104	3,104
Charges for services	-	-	6,651	6,651
Interest	26,000	26,000	59,282	33,282
Other	4,600	4,600	5,533	933
Total revenues	<u>485,000</u>	<u>485,000</u>	<u>544,852</u>	<u>59,852</u>
<b>EXPENDITURES</b>				
General government:				
Legislative	35,824	35,824	23,568	12,256
Supervisor	25,240	31,540	19,810	11,730
Election	25,000	25,000	15,415	9,585
Assessor	32,500	32,500	28,517	3,983
Clerk	25,752	25,752	25,752	-
Board of review	2,400	2,400	1,760	640
Treasurer	26,352	27,352	22,332	5,020
Hall and grounds	70,700	64,400	19,749	44,651
Other	121,500	121,500	81,028	40,472
Total general government	<u>365,268</u>	<u>366,268</u>	<u>237,931</u>	<u>128,337</u>

Township of Eagle

**BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)**

Year ended March 31, 2024

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
<b>EXPENDITURES (Continued)</b>				
Public works:				
Highways and streets	\$ 229,000	\$ 229,000	\$ 114,859	\$ 114,141
Street lights	4,000	4,000	2,372	1,628
Cemetery	15,000	15,000	12,075	2,925
Refuse	30,000	29,000	-	29,000
Drain at large	10,000	10,000	869	9,131
Total public works	<u>288,000</u>	<u>287,000</u>	<u>130,175</u>	<u>156,825</u>
Community and economic development - planning and zoning	<u>120,267</u>	<u>120,267</u>	56,376	63,891
Total expenditures	<u>773,535</u>	<u>773,535</u>	<u>424,482</u>	<u>349,053</u>
<b>NET CHANGES IN FUND BALANCES</b>	(288,535)	(288,535)	120,370	408,905
<b>FUND BALANCES - BEGINNING</b>	<u>1,135,688</u>	<u>1,135,688</u>	<u>1,135,688</u>	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 847,153</u>	<u>\$ 847,153</u>	<u>\$ 1,256,058</u>	<u>\$ 408,905</u>

Township of Eagle

**BUDGETARY COMPARISON SCHEDULE - Emergency Services Fund**

Year ended March 31, 2024

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
<b>REVENUES</b>				
Special assessment	\$ 230,000	\$ 230,000	\$ 246,945	\$ 16,945
Charges for services	2,000	2,000	8,165	6,165
Interest	<u>2,000</u>	<u>2,000</u>	<u>8,259</u>	<u>6,259</u>
Total revenues	<u>234,000</u>	<u>234,000</u>	<u>263,369</u>	<u>29,369</u>
<b>EXPENDITURES</b>				
Public safety - fire protection	<u>340,226</u>	<u>427,226</u>	<u>408,591</u>	<u>18,635</u>
<b>NET CHANGES IN FUND BALANCES</b>	(106,226)	(193,226)	(145,222)	48,004
<b>FUND BALANCES - BEGINNING</b>	<u>323,421</u>	<u>323,421</u>	<u>323,421</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 217,195</u>	<u>\$ 130,195</u>	<u>\$ 178,199</u>	<u>\$ 48,004</u>

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**SUPPLEMENTARY INFORMATION**

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**COMBINING BALANCE SHEET - nonmajor governmental funds**

March 31, 2024

	<u>Special revenue</u>		<u>Capital</u>	<u>Permanent</u>	<u>Totals</u>
	<u>Street</u> <u>Lights</u>	<u>METRO</u> <u>Act</u>	<u>Projects</u> <u>Niles</u> <u>Cemetery</u>	<u>North Eagle</u> <u>Cemetery</u>	
<b>ASSETS</b>					
Cash	\$ 26,703	\$ -	\$ 14,957	\$ -	\$ 41,660
Investments	-	-	-	2,450	2,450
Total assets	<u>\$ 26,703</u>	<u>\$ -</u>	<u>\$ 14,957</u>	<u>\$ 2,450</u>	<u>\$ 44,110</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities - accounts payable	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270</u>
Fund balances:					
Nonspendable	-	-	-	2,450	2,450
Restricted for:					
Street lights	26,433	-	-	-	26,433
Committed for:					
Cemetery care	-	-	14,957	-	14,957
Total fund balances	<u>26,433</u>	<u>-</u>	<u>14,957</u>	<u>2,450</u>	<u>43,840</u>
Total liabilities and fund balances	<u>\$ 26,703</u>	<u>\$ -</u>	<u>\$ 14,957</u>	<u>\$ 2,450</u>	<u>\$ 44,110</u>

Township of Eagle

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - nonmajor governmental funds**

Year ended March 31, 2024

	<u>Special revenue</u>		<u>Capital</u>	<u>Permanent</u>	<u>Totals</u>
	<u>Street</u> <u>Lights</u>	<u>METRO</u> <u>Act</u>	<u>Projects</u> <u>Niles</u> <u>Cemetery</u>	<u>North Eagle</u> <u>Cemetery</u>	
<b>REVENUES</b>					
Special assessments	\$ 4,677	\$ -	\$ -	\$ -	\$ 4,677
State grants	-	9,159	-	-	9,159
Interest	590	33	372	37	1,032
Other	-	-	-	-	-
Total revenues	<u>5,267</u>	<u>9,192</u>	<u>372</u>	<u>37</u>	<u>14,868</u>
<b>EXPENDITURES</b>					
Current:					
Public works	<u>2,835</u>	<u>9,192</u>	<u>-</u>	<u>-</u>	<u>12,027</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>2,432</u>	<u>-</u>	<u>372</u>	<u>37</u>	<u>2,841</u>
<b>FUND BALANCES - BEGINNING</b>	<u>24,001</u>	<u>-</u>	<u>14,585</u>	<u>2,413</u>	<u>40,999</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 26,433</u>	<u>\$ -</u>	<u>\$ 14,957</u>	<u>\$ 2,450</u>	<u>\$ 43,840</u>



Township of Eagle  
13600 S Bauer Rd.  
Eagle, MI 48822  
[www.eagletownship.org](http://www.eagletownship.org)

August 15, 2024

Siegfried Crandall P.C.  
246 E. Kilgore Road  
Portage, MI 49002

This representation letter is provided in connection with your audit of the financial statements of the Township of Eagle, Michigan, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of March 31, 2024, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 22, 2024, the following representations made to you during your audit.

#### **Financial statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 26, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the Township; there are no component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



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Siegfried Crandall P.C.  
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August 15, 2024

- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, transfers, leasing arrangements, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) We are not aware of any pending or threatened litigation, claims or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

#### **Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

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Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



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- 13) We have no knowledge of any fraud or suspected fraud that affects the Township and involves:
- a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you the names of the Township's related parties and all the related party relationships and transactions, including any side agreements.

**Government - specific**

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 21) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no (except as disclosed) violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of

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Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



Township of Eagle  
13600 S Bauer Rd.  
Eagle, MI 48822  
[www.eagletownship.org](http://www.eagletownship.org)

Siegfried Crandall P.C.  
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August 15, 2024

contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 24) As part of your audit, you assisted with preparation of the detail depreciation schedules, the financial statements, and certain end-of-year filings with the State of Michigan. We acknowledge our responsibility as it relates to those nonattest services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the depreciation schedules, the financial statements, and certain end-of-year filings with the State of Michigan.
- 25) The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The financial statements include all fiduciary activities required by GASB No. 84, as amended.
- 27) The financial statements properly classify all funds and activities, in accordance with GASBS No. 34, as amended.
- 28) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, and unassigned) are properly classified and, if applicable, approved.
- 30) Investments are properly valued.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
- 33) Interfund activity and balances have been appropriately classified and reported.

---

Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



Township of Eagle  
13600 S Bauer Rd.  
Eagle, MI 48822  
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Siegfried Crandall P.C.  
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August 15, 2024

- 34) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 36) We have appropriately disclosed the Township's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
- 37) We are following our established accounting policy regarding which resources (that is, nonspendable, restricted, committed, and unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines fund balance classifications for financial reporting purposes.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the combining balance sheet and statement of revenues, expenditures, and changes in fund balances of the nonmajor governmental funds (supplementary information), on which an in-relation-to opinion is issued, we acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signed: \_\_\_\_\_  
Title: Eagle Township Supervisor

Signed: \_\_\_\_\_  
Title: Eagle Township Clerk

---

Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354





**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Grand Ledge Area District Library located at 131 E. Jefferson St Grand Ledge, MI 48837 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Grand Ledge Area District Library  
131 E. Jefferson St.  
Grand Ledge, MI 48837
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Grand Ledge Public Schools located at 220 Lamson St. Grand Ledge, MI 48837 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.





6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Grand Ledge Public Schools:  
220 Lamson St  
Grand Ledge, MI 48837
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Ionia County ISD 2191 Harwood Rd. Ionia, MI 48846 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. **Term and Termination.** The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.

---

Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Ionia County ISD:  
2191 Harwood Rd.  
Ionia, MI 48846
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Dated: \_\_\_\_\_, 2024

TOWNSHIP

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

Dated: August 15, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Lansing Community College located at 309 N. Washington Sq Suite 203, Lansing, MI 48933 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.





2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Lansing Community College  
309 N. Washington Sq  
Suite 203  
Lansing, MI 48933
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Portland Public Schools located at 1100 Ionia Rd., Portland, MI 48875 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Portland Public Schools:  
1100 Ionia Rd.  
Portland, MI 48875
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.





TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Pewamo-Westphalia Schools located at 5101 Clintonia Rd. Westphalia, MI 48894 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Pewamo-Westphalia Schools  
5101 Clintonia Rd.  
Westphalia, MI 48894
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Clinton County located at 100 E. State St. Suite 2400 St Johns, MI 48879 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.





- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Clinton County c/o County Treasurer:  
100 E. State Street  
Suite 2400  
St. Johns, MI 48879
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Steven Wiswasser, Clinton County Treasurer

\_\_\_\_\_  
Troy Stroud, Supervisor

Dated: \_\_\_\_\_, 2024

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

Dated: August 15, 2024

89351:00001:200591684-1



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Clinton County RESA located at 1013 South US-27 Suite A St Johns, MI 48879 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Clinton County RESA  
1013 South US-27 Suite A  
St Johns, MI 48879
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

89351:00001:200591684-1





**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Clinton Area Transit System located at 215 N Scott Rd. St Johns, MI 48879 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. **Term and Termination.** The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.



6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Clinton Area Transit System:  
215 N Scott Rd.  
St. Johns, MI 48879
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.

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Supervisor  
-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



Township of Eagle  
PO Box 193  
Eagle, MI 48822  
[www.eagletownship.org](http://www.eagletownship.org)  
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TOWNSHIP

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Troy Stroud, Supervisor

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Chelsea Hoppes, Treasurer

Dated: August 15, 2024

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Troy Stroud, Supervisor  
Phone: 517-526-2978

Laurie Briggs-Dudley, Clerk  
Phone: 517-526-7548

Chelsea Hoppes, Treasurer  
Phone: 517-647-9354



**INTERGOVERNMENTAL AGREEMENT**  
**FOR COLLECTION OF WINTER PROPERTY TAXES**

This INTERGOVERNMENTAL AGREEMENT FOR COLLECTION OF WINTER PROPERTY TAXES (hereinafter “Agreement”) is entered into this 15 day of August 2024 (“Effective Date”) by and between Eaton County ISD located at 1790 E. Packard Hwy, Charlotte, MI 48813 (hereinafter “Taxing Unit”) and Eagle Township located at 14318 Michigan Street, Eagle, Michigan, 48822 (hereinafter “Township”) pursuant to the authority granted by 1976 PA 451, as amended, and PA 160 of 1972, as amended, for the purposes of providing for the collection of winter property taxes.

WHEREAS, the Taxing Unit has a need for services relating to the collection of winter taxes and desires the Township to perform such tax collection services; and

WHEREAS, the Township agrees and consents to the provision of such tax collection services by and through the Township Treasurer for the Taxing Unit as such services will result in a cost savings, reduced duplication of effort, and provide for more effective tax administration to best serve all citizens located in the Township and Taxing Unit.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration as set out below, the Township and Taxing Unit mutually agree as follows:

The Parties agree as follows:

1. Term and Termination. The Township, acting by and through its Treasurer, agrees that the Township Treasurer shall perform tax collection services for the Taxing Unit beginning on the Effective Date of this Agreement. In addition to all other rights and powers pertaining to the parties by virtue of this Agreement or otherwise, the parties reserve the right to terminate and cancel this Agreement and all rights and privileges hereunder, with or without cause, provided written notice of termination and cancellation to the other party is made no less than 30 days prior to termination and cancellation.



2. Covenants and Agreement of the Township.

- a. The Township agrees to send the appropriate tax bill to each owner of property located within the Township for ad valorem property taxes as certified by the Taxing Unit for levy by December 1 of each year.
- b. The Township shall have the discretion and authority to invoke any remedy permitted to the Taxing Unit for collection of said taxes and the Taxing Unit agrees to cooperate fully when requested by the Township or the Township's Treasurer.
- c. The Township shall furnish and maintain adequate equipment to generate and store necessary documents.
- d. The Township shall employ and equip an adequate staff capable of performing the duties assigned to them by the Taxing Unit. All staff or officers of the Township administering services under this Agreement shall not be deemed to be employees or officials of the Taxing Unit.
- e. The Township shall have the right to determine the method, details, and means of providing the services. The Township Treasurer shall account for and distribute tax collections to the Taxing Unit on the first and fifteenth day of each month.
- f. The Township shall handle all settlements for the Taxing Unit's taxes (including winter taxes) in March of each year.

3. Covenants and Agreement of the Taxing Unit.

- a. No later than October 1 of each year, the Taxing Unit shall certify to the Township Clerk the millage to be levied for winter tax collection. No later than October 1 the Taxing Unit agrees to provide the Township all values, millage rates, assessments, and exemptions, if applicable.
- b. The Taxing Unit shall maintain adequate records showing each taxpayer's address and the amount of tax to be billed and collected, and the Taxing Unit shall make the same available to the Township to determine the accuracy of billing and collection.



- c. The Taxing Unit has the sole authority to set the millage rate for ad valorem taxes within the Taxing Unit.
4. Compensation for Services. The Township will retain the interest earned on tax funds deposited between collection and distribution, and the Taxing Unit relinquishes any right to interest earned.
5. Mutual Liability.
  - a. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Taxing Unit in the performance of this Agreement shall be the responsibility of the Taxing Unit, and not the responsibility of the Township, if the liability, loss, or damage is caused by, or arises out of, the actions or failure to act on the part of the Taxing Unit, any agent, or anyone directly or indirectly employed by the Taxing Unit, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the Taxing Unit or its employees by statutes or court decisions.
  - b. All liability to third parties, loss, or damage as a result of claims, demands, costs, or judgments arising out of activities to be carried out by the Township in the performance of this Agreement shall be the responsibility of the Township and not the responsibility of the Taxing Unit if the liability, loss, or damage is caused by, or arises out of, the action or failure to act on the part of the Township or any Township employee or agent, provided that nothing herein shall be construed as a waiver of any governmental immunity by the Township or its employees as provided by statute or court decisions.
  - c. In the event that liability to third parties, loss, or damage arises as a result of activities conducted jointly by the Taxing Unit and the Township in fulfillment of their responsibilities under this Agreement, such liability, loss, or damage shall be borne by the Taxing Unit and the Township in relation to each party's responsibilities under these joint activities provided that nothing herein shall be construed as a waiver of any governmental immunity by the Taxing Unit, the Township or their employees, respectively, as provided by statute or court decisions.





6. Governing Law. The parties hereby agree that this Agreement is governed by the laws of the State of Michigan.
7. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.
8. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Assignment Allowed. The Township may transfer, assign, or subcontract any portion of this Agreement with the prior written approval of the Taxing Unit.
10. Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the officials at the addresses appearing below:
  - a. Eagle Township c/o Township Treasurer:  
PO Box 193  
Eagle, MI 48822
  - b. Eaton County ISD:  
1790 E. Packard Hwy.  
Charlotte, MI 48813
11. Certification of Authority to Sign Agreement. The signatories below on behalf of the parties to this Agreement certify by their signatures that they are duly authorized to sign this Agreement on behalf of the party they represent and that this Agreement has been authorized by the party they represent.



TAXING UNIT

TOWNSHIP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Troy Stroud, Supervisor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Chelsea Hoppes, Treasurer

\_\_\_\_\_  
Title

Dated: August 15, 2024

Dated: \_\_\_\_\_, 2024

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