



COHOCTAH TOWNSHIP BOARD MEETING

September 14, 2023 at 7:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 546-0655, or mail: 10518 N Antcliff Rd Fowlerville MI 48836.

AGENDA

CALL TO ORDER

AGENDA APPROVAL

CONSENT AGENDA

- [1.](#) Minutes 08-10-2023
- [2.](#) Treasurer's Report
- [3.](#) Expenditures

CALL TO THE PUBLIC

UNFINISHED BUSINESS

Road Commission

Howell Fire Authority

Hall

4. Large Item Day 10-7-2023

Cemetery

Parks and Recreation

NEW BUSINESS

- [5.](#) Annual Audit Presentation
6. Planning Commission Appointment
- [7.](#) Solar Ordinance Adoption
8. Rental House Repairs

REPORTS - WRITTEN REPORTS SUBMITTED

Zoning Board of Appeals

Planning Commission

Violations and Complaints

CALL TO THE PUBLIC

NEXT REGULAR MEETING DATE - OCTOBER 12, 2023

ADJOURN



COHOCTAH TOWNSHIP BOARD MEETING

August 10, 2023 at 7:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 546-0655, or mail: 10518 N Antcliff Rd Fowlerville MI 48836.

MINUTES

CALL TO ORDER

The meeting was called to order at 7:00pm with the Pledge of Allegiance.

AGENDA APPROVAL

Motion made by Charette, Seconded by Torigian to approve the agenda with the addition of New Business, #10 House Lease. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CONSENT AGENDA

1. Minutes 07-13-2023
2. Treasurer's Report
3. Expenditures

Motion made by Torigian, Seconded by Charette to approve the Consent Agenda for 08-10-2023 as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CALL TO THE PUBLIC

Public comment received.

UNFINISHED BUSINESS

Road Commission

Report given.

Howell Fire Authority

No report.

Hall

No report.

Cemetery

No report.

Parks and Recreation

Report given.

4. Pavilion Repair
Leave on agenda.

NEW BUSINESS

5. AT&T Metro Act Right Of Way Permit Extension

Motion made by Torigian, Seconded by Bock to approve the Metro Act Right of Way Permit Extension with AT&T. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

6. PC Appointments

Motion made by Fosdick, Seconded by Torigian to appoint Clint Beach to the Planning Commission for a 3 year term expiring 08/26. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

7. ZBA Appointment

Motion made by Fosdick, Seconded by Charette to appoint James Morris to the Zoning Board of Appeals for a 3yr term expiring 08/26. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

8. Quarterly Budget Review

No changes were made to the budget.

9. Tax Rate Request L-4029

Motion made by Torigian, Seconded by Bock to adopt the Tax Rate Levy Resolution (L-4029) as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, Nay: none, motion carried.

House Lease- Lease was discussed. Leave on agenda.

REPORTS

Zoning Board of Appeals

No report.

Planning Commission

No report.

Violations and Complaints

Verbal report given.

CALL TO THE PUBLIC

Public comment received.

NEXT REGULAR MEETING DATE - SEPTEMBER 14, 2023

ADJOURN

There being no further business, the meeting was adjourned at 7:47pm.

TAMI BOCK			
COHOCTAH TOWNSHIP TREASURER			
6153 BYRON ROAD			
HOWELL MI 48855			
517-546-2510			
			Aug 2023
RECEIPTS			
	INTEREST		\$ 13.72
	TRASH PICK UP		\$ 35,192.00
	OTHER REV		\$ 19.55
	LAND USE		\$ 250.00
	BURIAL		\$ 1,620.00
	FRANCHISE FEES		\$ 2,192.35
	RECEIPTS TOTAL		\$ 39,287.62
	CASH ACCOUNT ENDING BALANCE		\$ 646,190.86
	THE STATE BANK		\$ 199,985.00
	FLAGSTAR CD		\$ 112,731.87
	PNC BANK		\$ 115,017.03
	HUNTINGTON CD		\$ 169,463.92
	GENERAL FUND BALANCE		\$ 1,243,388.68
	TRUST AND AGENCY BALANCE		\$ 7,050.00
	CAPITAL IMPROVEMENT FUND		\$ 222,609.08
	ROAD FUND ENDING BALANCE		\$ 30,996.77
	ARPA FUND		\$ 75,749.69

EXPENDITURES - SEPTEMBER 2023			
BERG ASSESSING		\$ 3,175.00	
SURF BROADBAND SOLUTIONS		\$ 85.00	
HARTMAN SEPTIC		\$ 250.00	
FOSTER/SWIFT		\$ 440.00	
THE GROUNDS CREW		\$ 3,300.00	
CYBERMIND		\$ 29.95	
GRANGER		\$ 21,978.10	
BEAUCHAMP WATER TREATMENT		\$ 115.00	
VERIZON		\$ 234.15	
LIVINGSTON COUNTY PRESS		\$ 120.00	
CONSUMERS ENERGY		\$ 911.20	
PRINTING SYSTEMS		\$ 714.15	
COFFIELD OIL CO		\$ 1,537.28	
CIVICPLUS		\$ 2,282.91	
CHASE BANK		\$ 50.74	
TRENT'S PAINTING SERVICE		\$ 1,800.00	
ROBERT CALDWELL		\$ 500.00	
JMR MASONRY		\$ 4,900.00	
D BURDEN		\$ 148.03	
T BOCK		\$ 20.96	
SUB TOTAL		\$ 42,592.47	
T BOCK		\$ 2,027.66	
D BURDEN		\$ 266.21	
A HODGE		\$ 494.48	
F BUCKNER		\$ 277.05	
S BRONSBURG		\$ 63.58	
J ARMSTRONG		\$ 57.89	
C BARTON			\$ 83.12
C DAMON		\$ 79.47	
B GILL		\$ 66.22	
J HUNTLEY			\$ 69.02
J MORRIS		\$ 92.35	
C BEACH		\$ 69.26	
J BUTTERMORE		\$ 529.80	
P CHARETTE		\$ 1,185.84	
M CIGAN		\$ 207.79	
C DEFRANCISCO		\$ 264.90	
K ENGEL		\$ 264.90	
M JOLLIFF		\$ 66.23	
S NEWTON		\$ 238.40	
M TORIGIAN		\$ 1,034.32	
A TYLER		\$ 277.05	
M FOSDICK		\$ 1,537.89	
J BLACK		\$ 242.82	
L DAVENPORT		\$ 369.40	
B FEAR		\$ 1,681.17	
T LITZ		\$ 350.93	
MERS		\$ 1,792.31	
W/H		\$ 3,108.40	
BENEPAY		\$ 51.83	
SUB TOTAL		\$ 16,698.15	
TOTAL GENERAL FND		\$ 59,290.62	
LIVINGSTON COUNTY ROAD COMM		\$ 63,113.58	
CHLORIDE SOLUTIONS		\$ 4,827.78	
ROAD FUND		\$ 67,941.36	
TOTAL EXPENDITURES		\$ 127,231.98	

COHOCTAH TOWNSHIP

Annual Financial Report

For the Year Ended March 31, 2023

COHOCTAH TOWNSHIP

TOWNSHIP OFFICIALS

Supervisor - Mark Fosdick

Treasurer - Tami Bock

Clerk - Barb Fear

TOWNSHIP BOARD OF TRUSTEES

Tami Bock

Phil Charette

Mark Fosdick

Barb Fear

Mark Torigian

TOWNSHIP ATTORNEYS

Cooper & Riesterer PLC

TOWNSHIP AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT DISCUSSION AND ANALYSIS	7
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	14
Statement of Activities	15
FUND FINANCIAL STATEMENTS	
Balance Sheet - Governmental Fund	17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	19
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	20
Statement of Assets and Liabilities - Fiduciary Fund	21
NOTES TO FINANCIAL STATEMENTS	23
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
General Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	34
Road Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	35
<u>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</u>	37
<u>SUPPLEMENTARY INFORMATION</u>	
<u>COMBINING FINANCIAL STATEMENTS</u>	
Combining Balance Sheets - Funds Included in GASB 54 Consolidation	40
Statement of Revenues, Expenditures and Changes in Fund Balances - Funds Included in GASB 54 Consolidation	41
<u>INDIVIDUAL FUNDS</u>	
GENERAL FUND (PRE GASB 54 RESTATEMENT)	
Balance Sheet	44
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	45
Statement of Revenues - Budget and Actual	46
Statement of Expenditures - Budget and Actual	47
CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)	
Balance Sheet	51
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	52
ROAD FUND	
Balance Sheet	54
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	55
CURRENT TAX COLLECTION FUND	
Balance Sheet	57
TRUST AND AGENCY FUND (PRE GASB 54 RESTATEMENT)	
Balance Sheet	59



PFEFFER ■ HANNIFORD ■ PALKA
Certified Public Accountants

John M. Pfeffer, C.P.A.
Patrick M. Hanniford, C.P.A.
Kenneth J. Palka, C.P.A.

Members:
AICPA Private Practice Companies Section
MACPA

225 E. Grand River - Suite 104
Brighton, Michigan 48116-1575
(810) 229-5550
FAX (810) 229-5578

INDEPENDENT AUDITOR'S REPORT

September 14, 2023

To the Board of Trustees
Cohoctah Township
10518 Antcliff Road
Fowlerville, MI 48836

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cohoctah Township, Michigan, as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise Cohoctah Township, Michigan's basic financial statements as listed in the table of contents. In our opinion, the accompanying 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 Cohoctah Township, Michigan, as of March 31, 2023, and the respective changes in financial position, thereof 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 (GAAS). 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 GAAS 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 GAAS 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 on pages 7-11 and 34-35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis

March 31, 2023

Within this section of Cohoctah Township's annual financial report, the Township's management is providing a narrative discussion and analysis of the financial activities of the Township for the fiscal year ended March 31, 2023. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Township's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Township's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Township also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Township's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Township's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Township-wide statement of position presenting information that includes all the Township's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township, as a whole, is improving or deteriorating. Evaluation of the overall health of the Township may extend to various nonfinancial factors as well.

The second government-wide statement is the Statement of Activities which reports how the Township's net position changed during the current fiscal year. The design of this statement is to show the financial reliance of the Township's distinct activities or functions on the revenues generated by the Township.

Governmental activities include such activities as general government, public safety, and planning and zoning departments. Fiduciary activities such as tax collection are not included in the government-wide statements since these assets are not available to fund Township programs.

The Township's financial reporting includes all the funds of the Township (primary government) and, additionally, organizations for which the Township is accountable (component units).

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Township's most significant funds rather than the Township as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the combining statements later in this report.

The Township has two kinds of funds:

Governmental funds are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net position.

Fiduciary funds are reported in the fiduciary fund financial statements, but are excluded from the government-wide statements. Fiduciary fund financial statements report resources that are not available to fund Township activities.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report.

Financial Analysis of the Township as a Whole

The Township's net position at the end of the fiscal year was \$2,657,520. This is an increase of \$430,091 over last year's net position of \$2,227,429.

The following tables provide a summary of the Township's financial activities and changes in net position:

Summary of Net Position

	<u>Governmental Activities</u>	
	<u>3/31/2023</u>	<u>3/31/2022</u>
Assets		
Current and other assets	\$ 1,768,929	\$ 1,766,705
Capital assets	<u>1,006,137</u>	<u>661,380</u>
Total assets	<u>2,775,066</u>	<u>2,428,085</u>
Liabilities		
Accounts payable	33,618	25,807
Due to others	8,178	
Unearned revenues	<u>75,750</u>	<u>174,849</u>
Total liabilities	<u>117,546</u>	<u>200,656</u>
Net position:		
Invested in capital assets, net of related debt	1,006,137	661,380
Restricted - roads	17,422	50,635
Unrestricted	<u>1,633,961</u>	<u>1,515,414</u>
Total net position	<u>\$ 2,657,520</u>	<u>\$ 2,227,429</u>

The governmental funds experienced an increase in net position of \$430,091 for the year ended March 31, 2023, as compared to an increase of \$66,382 in the prior year. This increase in net position is primarily due to an increase in state shared revenues, an increase in charges for services, grant proceeds and sale of property that the Township owned.

Financial Analysis of the Township's Major Funds

Cohoctah Township determined it has two major governmental funds, the General Fund and the Road Fund. In the fiscal year ending March 31, 2023, the General Fund decreased its fund balance by \$10,453. A transfer out to Road Fund was the greatest reason for the decrease in the fund balance.

The Road Fund increased its fund balance by \$95,787. This was primarily due to transfer in from the General Fund this year for anticipated projects.

General Fund Budgetary Highlights

The Township approved a budget prior to the start of the fiscal year. The Township Board made immaterial amendments during the year to bring it closer to economic reality. There were several budget overruns during the year. See the notes to required supplementary information.

Summary of Changes in Net Position

	<u>Governmental Activities</u>	
	<u>3/31/2023</u>	<u>3/31/2022</u>
Revenues:		
Program revenues		
Charges for services	\$ 264,441	\$ 107,963
General revenues		
Property taxes	290,862	278,961
State revenues	365,764	352,597
Interest income	3,598	3,086
Grants	277,918	
Other income	67,458	12,789
Total revenues	<u>1,270,041</u>	<u>755,396</u>
Expenses		
General government	514,953	251,017
Public works	16,695	277,341
Refuse	230,063	109,173
Cemetery	38,574	21,792
Recreation	39,665	29,691
Total expenses	<u>839,950</u>	<u>689,014</u>
Changes in net position	430,091	66,382
Beginning net position	<u>2,227,429</u>	<u>2,161,047</u>
Ending net position	<u>\$ 2,657,520</u>	<u>\$ 2,227,429</u>

Capital Asset and Debt Administration

The Township acquired several capital assets during the year. They completed work on a gazebo for the cemetery; they put up a new pergola for the cemetery; they purchased 5 acres of land; they sold several acres of land; they installed broadband internet throughout the Township; they purchased a new security camera system and a cement pad for the park and purchased a new traffic shield display. The gazebo cost \$13,816 in fiscal year 2022; the project was completed during the fiscal year (spending another \$1,800) so it was removed from construction in progress and added to building and improvements. The pergola cost \$7,045 and was added to building and improvements. The broadband internet cost \$245,000. A new camera system was purchased for \$8,242 and was added to equipment and a new cement pad was purchased for \$21,406 and was added to improvements, both for the Cohoctah Township Park. The traffic shield speed display cost \$5,157 and was added to equipment. Also the Township purchased 5 acres of land for \$84,090, and sold some land for \$61,525 during the year.

Capital Asset and Debt Administration - continued

The governmental funds issued no debt during the year and has no outstanding debt.

Economic Conditions and Future Activities

Due to the COVID-19 pandemic, taxable values and in turn tax revenues and State Shared Revenue were hard to predict. Total tax revenue increased a little over 4% in the General Fund and Road Fund; which is due to an increase in taxable value and a decrease in the millage rates for General fund and Road Fund. State Shared Revenues increased by over 3%. This was due to results from the 2020 census, showing an updated increase in population to use for calculations of apportionment.

The Township received \$350,398 in total funds under the State and Local Fiscal Recovery Program ("SLFRP") in relation to the American Rescue Plan Act ("ARPA"), which was passed to help communities recover from negative impacts of the Covid-19 pandemic. These funds were received over the 2022 Audit year and the 2023 Audit year. Of that amount received, \$274,648 was spent during the fiscal year on broadband internet for the Township, a cement pad, and security camera equipment for the Cohoctah Township Park.

Contacting the Township's Financial Management

This report is designed to provide a general overview of the Township's financial position and to comply with finance-related regulations. If you have any further questions about this report or require additional information, please contact Cohoctah Township at 10518 Antcliff Road, Fowlerville, Michigan 48836.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

STATEMENT OF NET POSITION
MARCH 31, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,695,021
Taxes receivable	21,178
State shared revenues receivable	51,936
Due from others	794
Capital assets	
Non-depreciable	447,745
Depreciable, net of accumulated depreciation	<u>558,392</u>
Total assets	<u>2,775,066</u>
LIABILITIES	
Accounts payable	33,618
Due to others	8,178
Unearned revenues	<u>75,750</u>
Total liabilities	<u>117,546</u>
NET POSITION	
Invested in capital assets, net of related debt	1,006,137
Restricted	17,422
Unrestricted	<u>1,633,961</u>
Total net position	<u>\$ 2,657,520</u>

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Governmental activities:			
General government	\$ (514,953)	\$ 15,977	\$ (498,976)
Public works	(16,695)		(16,695)
Refuse	(230,063)	227,481	(2,582)
Cemetery	(38,574)	20,983	(17,591)
Recreation	(39,665)		(39,665)
Total governmental activities	\$ (839,950)	\$ 264,441	(575,509)
General Revenues:			
Property taxes			290,862
Licenses and permits			2,855
State revenues			365,764
Interest income			3,598
Grants			277,918
Other income			3,036
Gain on disposal of assets			60,087
Donations			1,480
Total general revenues			1,005,600
Changes in net position			430,091
Net position, April 1, 2022			2,227,429
Net position, March 31, 2023			\$ 2,657,520

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

**BALANCE SHEET
GOVERNMENTAL FUND
MARCH 31, 2023**

	General Fund	Road Fund	Total
ASSETS			
Cash and cash equivalents	\$ 1,503,235	\$ 191,786	\$ 1,695,021
Receivables:			
Taxes	7,248	13,930	21,178
State shared revenues	51,936		51,936
Due from others	232	421	653
Due from other funds	11,640	1,784	13,424
Total assets	\$ 1,574,291	\$ 207,921	\$ 1,782,212
LIABILITIES			
Accounts payable	\$ 33,618	\$	\$ 33,618
Due to other funds	1,784	11,499	13,283
Due to others	8,178		8,178
Unearned revenues	75,750		75,750
Total liabilities	119,330	11,499	130,829
FUND BALANCES			
Restricted for:			
Roads		17,422	17,422
Committed for:			
Capital improvement	372,740		372,740
Assigned for future budget deficit	60,010	179,000	239,010
Unassigned	1,022,211		1,022,211
Total fund balances	1,454,961	196,422	1,651,383
Total liabilities and fund balances	\$ 1,574,291	\$ 207,921	\$ 1,782,212

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
MARCH 31, 2023**

Total fund balance per balance sheet	\$ 1,651,383
---	---------------------

Amounts reported for governmental activities in the Statement
of Net Position are different because:

Capital assets used in governmental activities are not financial
resources and therefore, are not reported in the
governmental funds:

Historical costs	\$ 1,282,609	
Accumulated depreciation	<u>(276,472)</u>	
Capital assets, net of depreciation		<u>1,006,137</u>
 Net position of governmental activities		 <u><u>\$ 2,657,520</u></u>

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2023**

	General Fund	Road Fund	Total
REVENUES			
Taxes	\$ 100,118	\$ 190,744	\$ 290,862
Licenses and permits	2,855		2,855
State revenues	362,660	3,104	365,764
Charges for services	264,441		264,441
Interest	3,565	33	3,598
Grants	277,918		277,918
Donations	1,480		1,480
Miscellaneous	3,036		3,036
Total revenues	<u>1,016,073</u>	<u>193,881</u>	<u>1,209,954</u>
EXPENDITURES			
Current			
General government	290,314	198,094	488,408
Public works	16,695		16,695
Refuse	230,063		230,063
Cemetery	38,574		38,574
Recreation	39,665		39,665
Capital outlay			
General government	372,740		372,740
Total expenditures	<u>988,051</u>	<u>198,094</u>	<u>1,186,145</u>
Excess of revenues over (under) expenditures	28,022	(4,213)	23,809
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	61,525		61,525
Transfer in		100,000	100,000
Transfer (out)	(100,000)		(100,000)
Total other financing sources (uses)	<u>(38,475)</u>	<u>100,000</u>	<u>61,525</u>
Net change in fund balance	(10,453)	95,787	85,334
FUND BALANCE, APRIL 1, 2022	<u>1,465,414</u>	<u>100,635</u>	<u>1,566,049</u>
FUND BALANCE, MARCH 31, 2023	<u><u>\$ 1,454,961</u></u>	<u><u>\$ 196,422</u></u>	<u><u>\$ 1,651,383</u></u>

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2023**

Net change in fund balance - governmental fund	\$ 85,334
---	-----------

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the Statement of Activities the cost of those assets
are allocated over their useful lives as depreciation expense.

The amount by which capital outlay exceeded depreciation
is as follows:

Capital outlay	\$ 372,740	
Proceeds from sale of capital asset	(61,525)	
Gain on disposal of capital asset	60,087	
Depreciation expense	<u>(26,545)</u>	
Total		<u>344,757</u>

Change in net position of governmental activities	<u><u>\$ 430,091</u></u>
--	--------------------------

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUND
MARCH 31, 2023

	<u>Current Tax Fund</u>
ASSETS	
Cash	<u>\$ 7,725</u>
LIABILITIES	
Due to others	\$ 7,584
Due to other funds	<u>141</u>
Total liabilities	<u>\$ 7,725</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Cohoctah Township conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. BASIC FINANCIAL STATEMENTS

In accordance with GASB Standards, the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Township as a whole, excluding fiduciary activities. Governmental fund types are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Township as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Township (excluding fiduciary funds). It is displayed in a format of assets less liabilities equals net position, with the assets and liabilities shown in order of their relative liquidity. Net positions are required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt is capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net position not otherwise classified as restricted, are shown as unrestricted. Generally, the Township would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Township are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expense between governments that allocate direct expenses and those that do not. Interest on general long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

Also, part of the basic financial statements are fund financial statements for the governmental funds. The focus of the fund financial statements is on major funds, as defined by GASB Statement No. 34. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures of fund category and of the governmental funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined in a single column on the fund financial statements.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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 general government, except those required to be accounted for in another fund.

The Road Fund is for the Township road improvement. It collects taxes for a special approved mileage and expenses for approved road improvements.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared on a modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain modifications must be made to the accrual method. These modifications are outlined below:

- A. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, licenses, fees and permits, intergovernmental revenues, charges for services and interest.
- B. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
- C. Disbursements for the purchase of capital assets providing future benefits are considered expenditures. Bond proceeds are reported as another financing source.

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balances as a measure of available spendable resources.

This is the traditional basis of accounting for governmental funds and also is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Township's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

Fiduciary funds account for assets held by the Township in a trustee or agency capacity on behalf of others and, therefore, are not available to support Township programs. The reporting focus is upon net position and changes in net position and employs accounting principles similar to proprietary funds. Fiduciary funds are not included in the government-wide financial statements as they are not an asset of the Township available to support Township programs.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. BUDGETARY DATA

The Township's original budget was adopted prior to April 1, 2022. A budget was adopted for the General Fund and Road Fund as required. Amendments made during the fiscal year are reflected in the budget column.

The Township adopts its budget by functional activity which is the level of classification detail at which expenditures may not legally exceed appropriations. Expenditures did not exceed budgeted appropriations.

D. PROPERTY TAX REVENUE RECOGNITION

The Township property tax is levied each December 1 on the taxable value of property located in the Township as of the preceding December 31. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Real and personal property in the Township for the 2022 levy was assessed and equalized at \$136,870,377. Taxes are due and payable by February 28. Delinquent real property taxes are returned to the County Treasurer for collection. Information related to the 2022 tax levy is as follows:

	<u>Millage Rate</u>
Township operations	0.7255
Roads	<u>1.3942</u>
Total Township millage	<u>2.1197</u>

E. CAPITAL ASSETS

Under GASB standards, all capital assets whether owned by governmental activities or business-type activities, are recorded and depreciated in the government-wide financial statements. No long-term capital assets or depreciation are shown in the governmental funds financial statements.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Land is considered a capital asset regardless of initial cost. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

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

Buildings, structures and improvements	10 to 50 years
Machinery and equipment	5 to 40 years

Any capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

F. MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

H. CASH AND CASH EQUIVALENTS

The Township considers its deposits and restricted deposits and investments held with maturities of three months or less are considered to be cash equivalents.

I. DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through September 14, 2023, which is the date the financial statements were available to be issued.

J. FUND EQUITY

In the fund financial statements, governmental funds report the following components of fund balance:

- *Nonspendable:* Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- *Restricted:* Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- *Committed:* Amounts that have been formally set aside by the Township Board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Township Board.
- *Assigned:* Intent to spend resources on specific purposes expressed by the Township Board; or Supervisor, Clerk, and Treasurer; who are authorized by policy approved by the Township Board to make assignments.
- *Unassigned:* Amounts that do not fall into any other aforementioned category. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes 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.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

NOTE 2 - FINANCIAL REPORTING ENTITY

In accordance with the provisions of the Governmental Accounting Standards Board (GASB) standards, certain other governmental organizations are not considered to be part of the reporting entity for financial statement purposes.

The criteria established by GASB standards for various governmental organizations to be included in the reporting entity's financial statements include accountability, control, and significant financial relationships.

The accompanying financial statements of Cohoctah Township as of March 31, 2023, include any and all boards, agencies, funds and account groups under the jurisdiction of the Cohoctah Township Board.

NOTE 3 - INTERFUND BALANCES

Interfund balances between individual funds of the Township, as reported in the fund financial statements, as of March 31, 2023. Interfund receivables and payables were as follows:

	Interfund Receivable		Interfund Payable	Purpose
General Fund	\$ 11,499	Road Fund	\$ 11,499	Repay personal property tax
General Fund	141	Current Tax Collection Fund	141	Repay expenses
Trust & Agency	6	General Fund	6	Repay expenses
General Fund	7	Trust & Agency	7	Repay expenses
Road Fund	1,784	General Fund	1,784	Repay expenses
Total	\$ 13,437		\$ 13,437	

Interfund receivables and payables were eliminated between combined funds on the fund financial statement balance sheet presentation.

Interfund transfers, as reported in the fund financial statements, as of March 31, 2023, were:

Transfer In	Transfer out	Amount	Purpose
General Fund	Capital Improvement Fund	\$ 107,929	Move fund balance
Road Fund	General Fund	100,000	Fund road improvements
	Total	\$ 207,929	

Interfund transfers were eliminated between combined funds on the fund financial statement of revenues, expenditures and changes in fund balance presentation.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the governmental funds for the year ended March 31, 2023 was as follows:

	<u>Balance 4/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassifications</u>	<u>Balance 3/31/2023</u>
Governmental Funds					
Capital assets not being depreciated					
Construction in progress	\$ 13,186	\$ 1,800	\$	\$ (14,986)	\$
Land	365,093	84,090	(1,438)		447,745
Total capital assets not being depreciated	<u>378,279</u>	<u>85,890</u>	<u>(1,438)</u>	<u>(14,986)</u>	<u>447,745</u>
Other capital assets:					
Building and improvements	501,538	28,451		14,986	544,975
Broadband internet		245,000			245,000
Vehicles and equipment	31,490	13,399			44,889
Total other capital assets at historical cost	<u>533,028</u>	<u>286,850</u>		<u>14,986</u>	<u>834,864</u>
Less accumulated depreciation for:					
Buildings and improvements	(242,734)	(17,732)			(260,466)
Broadband internet		(4,083)			(4,083)
Vehicles and equipment	(7,193)	(4,730)			(11,923)
Total accumulated depreciation	<u>(249,927)</u>	<u>(26,545)</u>			<u>(276,472)</u>
Other capital assets, net	<u>283,101</u>	<u>260,305</u>		<u>14,986</u>	<u>558,392</u>
Governmental activities capital asset, net	<u>\$ 661,380</u>	<u>\$ 346,195</u>	<u>\$ (1,438)</u>	<u>\$</u>	<u>\$1,006,137</u>

Depreciation was charged to functions as follows:

General government	\$ 21,815
Fire protection	<u>4,730</u>
	<u>\$ 26,545</u>

Depreciation expense is being recorded in the government-wide statement of activities based upon the activity utilizing the assets. The Township uses the straight line method to depreciate capital assets over their estimated useful lives.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

NOTE 5 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal Agency obligation repurchase agreements; bankers' acceptance of United States banks, commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The Township's deposits are in accordance with statutory authority.

The investment policy adopted by the Board has authorized investments in all of the investments mentioned in the preceding paragraph.

As of March 31, 2023, deposits and investments consist of the following:

Deposits	
Checking accounts	\$ 431,394
Savings	446,760
Money Market	89,465
Certificates of deposit	<u>820,949</u>
Total deposits	<u><u>\$ 1,788,568</u></u>

Deposits and investments are presented in the financial statements in the following areas:

Statement of Net Position	
Cash	\$ 1,695,021
Fiduciary Funds	
Cash	<u>7,725</u>
Total cash and investments	<u><u>\$ 1,702,746</u></u>

The carrying amount of cash is stated at \$1,788,568 as of March 31, 2023. The difference between the carrying amounts and amounts mentioned above stem from outstanding checks.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

NOTE 5 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS - continued

Deposits - Custodial Credit Risk

This is the risk that in the event of a bank failure, the Township will be able to recover its deposits. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

As of March 31, 2023, deposits in banks totaled \$1,788,568, which was exposed to custodial credit risks as follows:

Insured by FDIC	\$ 1,410,414
Uninsured and uncollateralized	<u>378,154</u>
	<u>\$ 1,788,568</u>

The Township's investment policy does not address this risk.

NOTE 6 - AGREEMENT TO LEASE COHOCTAH TOWNSHIP FIRE SUB-STATION

Cohoctah Township entered into a lease agreement to lease space to the Howell Area Fire Authority in the Cohoctah Township Fire Sub-station. The Authority is responsible for its operating expenses such as utilities, maintenance and repairs and replacements. The Township agreed not to collect the lease this year.

NOTE 7 - IMPLEMENTATION OF NEW LEASE STANDARDS

Effective April 1, 2022, the Township implemented The Governmental Accounting Standards Board (GASB) Standard No. 87, Leases, which is intended to improve the accounting and financial reporting of leases by governments.

This Standard requires the recognition of leased assets and liabilities for leases that were previously classified as operating leases and recognized as inflows and outflows of resources based on the payment provisions of the contract. This Standard requires a lessee to recognize both a lease liability and right-to-use leased asset and requires a lessor to recognize a lease receivable and a deferred inflow of resources. The Township does not recognize leases with an initial term of 12 months or less ("short-term leases") on the Statement of Financial Position.

The Township implemented the Standard for the year ended March 31, 2023. Upon implementation, there were no current leases that qualified for this treatment or had a significant impact on the financial statements.

NOTE 8 - CONTINGENCIES

The Township is involved in various legal actions arising in the normal course of business. In the opinion of management, such matters will not have a material effect upon the financial position of the Township.

NOTE 9 - DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan was administered by Nationwide Retirement Solutions, Inc. During the year, the Township switched to the MERS Uniform 457 Supplement Retirement plan. Contributions are made monthly.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

NOTE 10 - DEFINED CONTRIBUTION PLAN

The Township began to offer its employees the MERS Defined Contribution Plan for Michigan Township Employees, starting in September of 2022. This is a single-employer plan. All Township Elected officials, Deputies and Appointed officials are eligible to participate in the plan. The Township contributes 10% of gross compensation.

Total Current Year Contributions: \$6,338

NOTE 11 - FEDERAL GRANTS

The Township received \$174,849 in funds the prior fiscal year, and another \$175,549 in funds during the fiscal year under audit, under the State and Local Fiscal Recovery Program ("SLFRP") in relation to the American Rescue Plan Act ("ARPA"), which was passed to help communities recover from negative impacts of the Covid- 19 pandemic. The Township spent \$274,648 in ARPA funds on Broadband internet for the community; a new cement pad and a camera security system for the Cohoctah Township Park. Accordingly, amounts that were unspent as of March 31, 2023 were recorded as unearned revenue in the General Fund, totaling \$75,750.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 14, 2023, which is the date the financial statements were available to be issued.

Management has determined the ongoing COVID-19 events are non-adjusting subsequent events. Accordingly, the financial position and statement of activities as of and for the year ended March 31, 2023, have not been adjusted for their impact.

Management has determined that the Township does not have any other material recognizable or non-recognizable events.

NOTE 13 - UPCOMING GASB PRONOUNCEMENTS

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, Subscription Based Information Technology Arrangements (SBITAs), which defines SBITAs and provides accounting and financial reporting for SBITAs by governments. This Statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. The Township is currently evaluating the impact this Standard will have on the financial statements when adopted. The provisions of this Statement are effective for the Township's financial statements for the year ending March 31, 2024.

In June 2022, the Governmental Accounting Standards Board issued Statement No. 100, Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Township is currently evaluating the impact this Standard will have on the financial statements for the year ending March 31, 2025.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

NOTE 13 - UPCOMING GASB PRONOUNCEMENTS - continued

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, Compensated Absences, which updates the recognition and measurement guidance for compensated absences under a unified model. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this Statement are effective for the Township's financial statements for the year ending March 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

COHOCTAH TOWNSHIP

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 96,000	\$ 96,000	\$ 100,118	\$ 4,118
Licenses and permits	2,510	2,510	2,855	345
State revenues	308,000	308,000	362,660	54,660
Charges for services	145,500	145,500	264,441	118,941
Interest income	2,500	2,500	3,565	1,065
Grants	1,500	1,500	277,918	276,418
Rental income	200	200	1,480	1,280
Miscellaneous	2,080	2,080	3,036	956
Total revenues	558,290	558,290	1,016,073	457,783
EXPENDITURES				
General government	284,950	353,350	654,209	(300,859)
Public works	16,600	18,200	16,695	1,505
Refuse	120,000	220,000	230,063	(10,063)
Cemetery	37,200	53,200	47,419	5,781
Recreation	39,500	39,500	39,665	(165)
Total expenditures	498,250	684,250	988,051	(303,801)
Excess of revenues over (under) expenditures	60,040	(125,960)	28,022	153,982
OTHER FINANCING SOURCES (USES)				
Sale of capital assets			61,525	61,525
Transfer (out)	(97,210)	(97,210)	(100,000)	(2,790)
Net change in fund balance	(37,170)	(223,170)	(10,453)	212,717
FUND BALANCE, APRIL 1, 2022	1,465,414	1,465,414	1,465,414	
FUND BALANCE, MARCH 31, 2023	\$ 1,428,244	\$ 1,242,244	\$ 1,454,961	\$ 212,717

COHOCTAH TOWNSHIP

ROAD FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 198,000	\$ 198,000	\$ 190,744	\$ (7,256)
State property tax reimbursement			3,104	3,104
Interest income	40	40	33	(7)
Total revenues	198,040	198,040	193,881	(4,159)
EXPENDITURES				
Road improvements	345,250	345,250	198,094	147,156
Excess of revenues over (under) expenditures	(147,210)	(147,210)	(4,213)	142,997
OTHER FINANCING SOURCES (USES)				
Transfer in	97,210	97,210	100,000	2,790
Net change in fund balance	(50,000)	(50,000)	95,787	145,787
FUND BALANCE, APRIL 1, 2022	100,635	100,635	100,635	
FUND BALANCE, MARCH 31, 2023	<u>\$ 50,635</u>	<u>\$ 50,635</u>	<u>\$ 196,422</u>	<u>\$ 145,787</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COHOCTAH TOWNSHIP

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED MARCH 31, 2023**

NOTE – BUDGETARY INFORMATION

Budget Overruns

	<u>Final Budget</u>	<u>Actual Expenditures</u>	<u>Variance (Unfavorable)</u>
General Fund			
Planning and zoning	\$ 14,100	\$ 14,526	\$ (426)
Deferred compensation		6,338	(6,338)
Miscellaneous		607	(607)
Capital expenditures		82,652	(82,652)
Capital expenditures related to ARPA		274,648	(274,648)
Trash pick up	220,000	230,063	(10,063)
Recreation	39,500	39,665	(165)
	<u>\$ 273,600</u>	<u>\$ 648,499</u>	<u>\$ (374,899)</u>

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

**COMBINING BALANCE SHEETS
FUNDS INCLUDED IN GASB 54 CONSOLIDATION
MARCH 31, 2023**

	General Fund Pre GASB 54 Consolidation	Capital Improvement Fund	Trust and Agency Fund	Eliminations	Total Restated General Fund
ASSETS					
Cash and cash equivalents	\$ 1,381,122	\$ 113,936	\$ 8,177	\$	\$ 1,503,235
Receivable					
Taxes	7,248				7,248
State shared revenues	51,936				51,936
Due from others	232				232
Due from other funds	11,646		7	(13)	11,640
Total assets	<u>\$ 1,452,184</u>	<u>\$ 113,936</u>	<u>\$ 8,184</u>	<u>\$ (13)</u>	<u>\$ 1,574,291</u>
LIABILITIES					
Accounts payable	\$ 33,618	\$		\$	\$ 33,618
Due to other funds	1,791		6	(13)	1,784
Due to others			8,178		8,178
Unearned revenues	75,750				75,750
Total liabilities	<u>111,159</u>		<u>8,184</u>	<u>(13)</u>	<u>119,330</u>
FUND BALANCE					
Committed					
Capital improvement		113,936			113,936
Unassigned	1,341,025				1,341,025
Total fund balance	<u>1,341,025</u>	<u>113,936</u>			<u>1,454,961</u>
Total liabilities and fund balance	<u>\$ 1,452,184</u>	<u>\$ 113,936</u>	<u>\$ 8,184</u>	<u>\$ (13)</u>	<u>\$ 1,574,291</u>

COHOCTAH TOWNSHIP

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FUNDS INCLUDED IN GASB 54 CONSOLIDATION
FOR THE YEAR ENDED MARCH 31, 2023**

	General Fund Pre GASB 54 Consolidation	Capital Improvement Fund	Totals Restated General Fund
REVENUES			
Taxes	\$ 100,118	\$	\$ 100,118
License and permits	2,855		2,855
State revenues	362,660		362,660
Charges for services	264,441		264,441
Interest income	3,191	374	3,565
Grants	277,918		277,918
Rental income	1,480		1,480
Miscellaneous	3,036		3,036
Total revenues	1,015,699	374	1,016,073
EXPENDITURES			
Current			
General government	290,314		290,314
Public works	16,695		16,695
Refuse	230,063		230,063
Cemetery	38,574		38,574
Recreation	39,665		39,665
Capital outlay:			
General government	372,740		372,740
Total expenditures	988,051		988,051
Excess of revenues over (under) expenditures	27,648	374	28,022
OTHER FINANCING SOURCES (USES)			
Gain on sale of assets	61,525		61,525
Transfer in	107,929	(107,929)	
Transfer (out)	(100,000)		(100,000)
Total other financing sources (uses)	69,454	(107,929)	(38,475)
Net changes in fund balances	97,102	(107,555)	(10,453)
FUND BALANCE, APRIL 1, 2022	1,243,923	221,491	1,465,414
FUND BALANCE, MARCH 31, 2023	\$ 1,341,025	\$ 113,936	\$ 1,454,961

INDIVIDUAL FUNDS

GENERAL FUND (PRE GASB 54 RESTATEMENT)

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2023**

ASSETS

Cash	\$ 1,381,122
Receivables:	
Taxes	7,248
State shared	51,936
Due from others	232
Due from other funds	<u>11,646</u>
Total assets	<u><u>\$ 1,452,184</u></u>

LIABILITIES

Accounts payable	\$ 33,618
Due to other funds	1,791
Unearned revenues	<u>75,750</u>
Total liabilities	111,159

FUND BALANCE

Total liabilities and fund balance	<u><u>\$ 1,452,184</u></u>
---	----------------------------

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

GENERAL FUND (PRE GASB 54 RESTATEMENT) STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED MARCH 31, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 96,000	\$ 100,118	\$ 4,118
Licenses and permits	2,510	2,855	345
State revenues	308,000	362,660	54,660
Charges for services	145,500	264,441	118,941
Interest income	2,000	3,191	1,191
Grants	1,500	277,918	276,418
Rental income	200	1,480	1,280
Miscellaneous	2,080	3,036	956
Total revenues	557,790	1,015,699	457,909
EXPENDITURES			
General government:			
Township board	69,500	66,243	3,257
Supervisor	22,000	22,000	
Election	12,500	12,380	120
Attorney	37,600	36,299	1,301
Assessor	42,600	41,252	1,348
Clerk	26,850	24,420	2,430
Board of review	2,600	1,820	780
Treasurer	35,100	33,249	1,851
Buildings and grounds	17,300	16,322	978
Planning and zoning	14,100	14,526	(426)
Payroll expenses	10,700	9,928	772
Deferred compensation		6,338	(6,338)
Miscellaneous		607	(607)
Insurance and bonds	9,500	9,333	167
Capital expenditures		82,652	(82,652)
Capital expenditures related to ARPA funds		274,648	(274,648)
Contingencies	53,000	2,192	50,808
Public works:			
Drains at large	11,600	11,543	57
Streetlights	6,600	5,152	1,448
Refuse:			
Trash pick up	220,000	230,063	(10,063)
Cemetery:			
Cemetery	53,200	47,419	5,781
Recreation:			
Recreation	39,500	39,665	(165)
Total expenditures	684,250	988,051	(303,801)
Excess of revenues over (under) expenditures	(126,460)	27,648	154,108
OTHER FINANCING SOURCES (USES)			
Proceeds on sale of assets		61,525	61,525
Transfer in		107,929	107,929
Transfer (out)	(97,210)	(100,000)	(2,790)
Net change in fund balance	(223,670)	97,102	320,772
FUND BALANCE, APRIL 1, 2022	1,243,923	1,243,923	
FUND BALANCE, MARCH 31, 2023	\$ 1,020,253	\$ 1,341,025	\$ 320,772

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TAXES	<u>\$ 96,000</u>	<u>\$ 100,118</u>	<u>\$ 4,118</u>
LICENSES AND PERMITS	<u>2,510</u>	<u>2,855</u>	<u>345</u>
STATE REVENUES			
State shared revenues		356,847	
Personal property tax reimbursement		806	
Local community stabilization		<u>5,007</u>	
Total state revenues	<u>308,000</u>	<u>362,660</u>	<u>54,660</u>
CHARGES FOR SERVICES			
Franchise fees		11,115	
Tax collection fees		4,665	
Burial service and cemetery plots		20,983	
Trash pick up		227,481	
Miscellaneous		<u>197</u>	
Total charges for services	<u>145,500</u>	<u>264,441</u>	<u>118,941</u>
INTEREST INCOME	<u>2,000</u>	<u>3,191</u>	<u>1,191</u>
RENTAL INCOME	<u>200</u>	<u>1,480</u>	<u>1,280</u>
GRANTS	<u>1,500</u>	<u>277,918</u>	<u>276,418</u>
MISCELLANEOUS	<u>2,080</u>	<u>3,036</u>	<u>956</u>
Total revenues	<u>\$ 557,790</u>	<u>\$ 1,015,699</u>	<u>\$ 457,909</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Township board			
Trustee wages	\$	\$ 19,893	\$
Supplies		2,288	
Contracted services		34,970	
Telephone		1,140	
Conferences		915	
Publishing		1,700	
Equipment		5,157	
Dues		180	
	<u>69,500</u>	<u>66,243</u>	<u>3,257</u>
Total township board			
	<u>69,500</u>	<u>66,243</u>	<u>3,257</u>
Supervisor	<u>22,000</u>	<u>22,000</u>	
Election			
Wages		4,499	
Supplies		6,759	
Publishing		318	
Repairs and maintenance		804	
	<u>12,500</u>	<u>12,380</u>	<u>120</u>
Total election			
	<u>12,500</u>	<u>12,380</u>	<u>120</u>
Attorney	<u>37,600</u>	<u>36,299</u>	<u>1,301</u>
Assessor	<u>42,600</u>	<u>41,252</u>	<u>1,348</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED MARCH 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Clerk			
Salary		22,000	
Deputy wages		1,584	
Mileage		370	
Supplies		466	
Total clerk	<u>26,850</u>	<u>24,420</u>	<u>2,430</u>
Board of review	<u>2,600</u>	<u>1,820</u>	<u>780</u>
Treasurer			
Salary		22,000	
Deputy		3,479	
Mileage		1,259	
Supplies		1,530	
Contracted services		4,981	
Total treasurer	<u>35,100</u>	<u>33,249</u>	<u>1,851</u>
Building and grounds			
Supplies		228	
Telephone		9,546	
Utilities		1,873	
Repairs and maintenance		4,675	
Total buildings and grounds	<u>17,300</u>	<u>16,322</u>	<u>978</u>
Planning and zoning			
Wages		13,059	
Publishing		468	
Supplies		999	
Total planning and zoning	<u>14,100</u>	<u>14,526</u>	<u>(426)</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED MARCH 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Payroll expenses	10,700	9,928	772
Deferred compensation		6,338	(6,338)
Miscellaneous		607	(607)
Insurance and bonds	9,500	9,333	167
Contingencies	53,000	2,192	50,808
Capital expenditures		82,652	(82,652)
Capital expenditures related to ARPA funds		274,648	(274,648)
TOTAL GENERAL GOVERNMENT	<u>353,350</u>	<u>654,209</u>	<u>(300,859)</u>
PUBLIC WORKS			
Drains at large	11,600	11,543	57
Streetlights	6,600	5,152	1,448
TOTAL PUBLIC WORKS	<u>18,200</u>	<u>16,695</u>	<u>1,505</u>
REFUSE	<u>220,000</u>	<u>230,063</u>	<u>(10,063)</u>
CEMETERY			
Burials		7,575	
Foundations		5,192	
Wages		2,604	
Cemetery plot buy back		3,200	
Lawn care and maintenance		28,848	
TOTAL CEMETERY	<u>53,200</u>	<u>47,419</u>	<u>5,781</u>
RECREATION			
Wages		5,960	
Lawn care		11,425	
Recreation - contracted		6,776	
Community promotion		6,300	
Utilities		857	
Park maintenance and improvement		8,347	
TOTAL RECREATION	<u>39,500</u>	<u>39,665</u>	<u>(165)</u>
Total expenditures	<u>\$ 684,250</u>	<u>\$ 988,051</u>	<u>\$ (303,801)</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)

This supplementary information shows the Capital Improvement Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2023**

ASSETS

Cash	<u>\$ 113,936</u>
------	-------------------

FUND BALANCE

Committed - capital improvement	<u>\$ 113,936</u>
---------------------------------	-------------------

This supplementary information shows the Capital Improvement Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Interest income	\$ 500	\$ 374	\$ (126)
EXPENDITURES			
Excess of revenues over (under) expenditures	500	374	(126)
OTHER FINANCING SOURCES (USES)			
Transfer (out)		(107,929)	(107,929)
Net change in fund balance	500	(107,555)	(108,055)
FUND BALANCE, APRIL 1, 2022	<u>221,491</u>	<u>221,491</u>	
FUND BALANCE, MARCH 31, 2023	<u>\$ 221,991</u>	<u>\$ 113,936</u>	<u>\$ (108,055)</u>

This supplementary information shows the Capital Improvement Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

ROAD FUND

COHOCTAH TOWNSHIP

**ROAD FUND
BALANCE SHEET
MARCH 31, 2023**

ASSETS

Cash	\$ 191,786
Receivables:	
Taxes	13,930
Due from others	421
Due from other funds	<u>1,784</u>

Total assets	<u>\$ 207,921</u>
---------------------	--------------------------

LIABILITIES

Due to other funds	\$ 11,499
--------------------	-----------

FUND BALANCE	<u>196,422</u>
---------------------	-----------------------

Total liabilities and fund balance	<u>\$ 207,921</u>
---	--------------------------

COHOCTAH TOWNSHIP

ROAD FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2023**

	Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES			
Taxes	\$	\$ 190,744	\$ 190,744
State property tax reimbursement		3,104	3,104
Interest income		33	33
Total revenues	198,040	193,881	(4,159)
EXPENDITURES			
Road improvements	345,250	198,094	147,156
Excess of revenues over (under) expenditures	(147,210)	(4,213)	142,997
OTHER FINANCING SOURCES (USES)			
Transfer in	97,210	100,000	2,790
Net change in fund balance	(50,000)	95,787	145,787
FUND BALANCE, APRIL 1, 2022	100,635	100,635	
FUND BALANCE, MARCH 31, 2023	<u>\$ 50,635</u>	<u>\$ 196,422</u>	<u>\$ 145,787</u>

CURRENT TAX COLLECTION FUND

COHOCTAH TOWNSHIP
CURRENT TAX COLLECTION FUND
BALANCE SHEET
MARCH 31, 2023

ASSETS

Cash	\$ 7,725
------	----------

LIABILITIES

Due to others	\$ 7,584
---------------	----------

Due to other funds	141
--------------------	-----

Total liabilities	\$ 7,725
--------------------------	-----------------

TRUST AND AGENCY FUND (PRE GASB 54 RESTATEMENT)

This supplementary information shows the Trust and Agency Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

TRUST AND AGENCY FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2023

ASSETS

Cash	\$ 8,177
Due from other funds	<u>7</u>
Total assets	<u><u>\$ 8,184</u></u>

LIABILITIES

Due to others	\$ 8,178
Due to other funds	<u>6</u>
Total liabilities	<u><u>\$ 8,184</u></u>

This supplementary information shows the Trust and Agency Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

Cohoctah Township

Audit Presentation
March 31, 2023



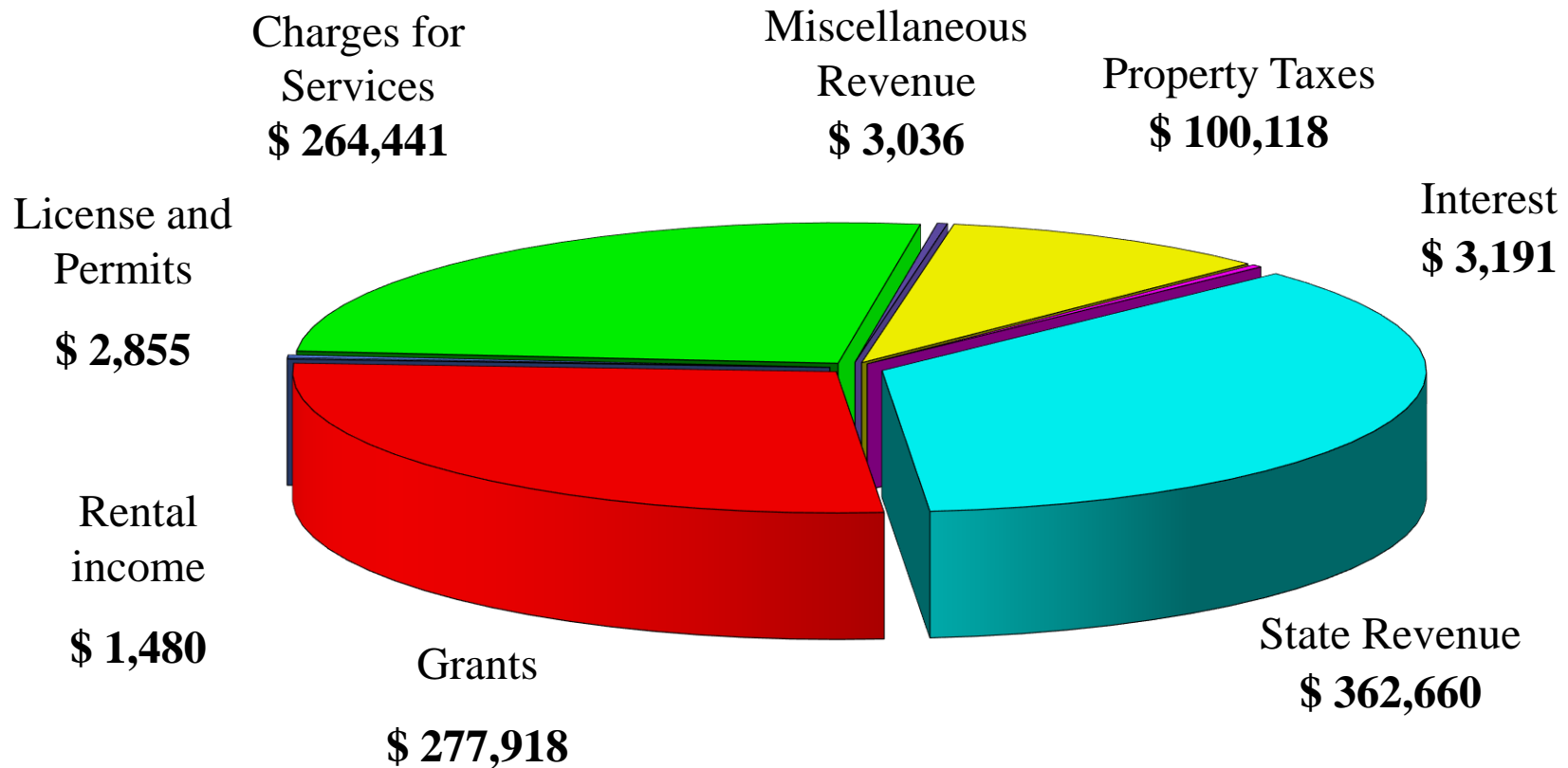
PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

BRIGHTON, MICHIGAN

Cohoctah Township

General Fund Revenues – Pre GASB 54

For The Year Ended March 31, 2023



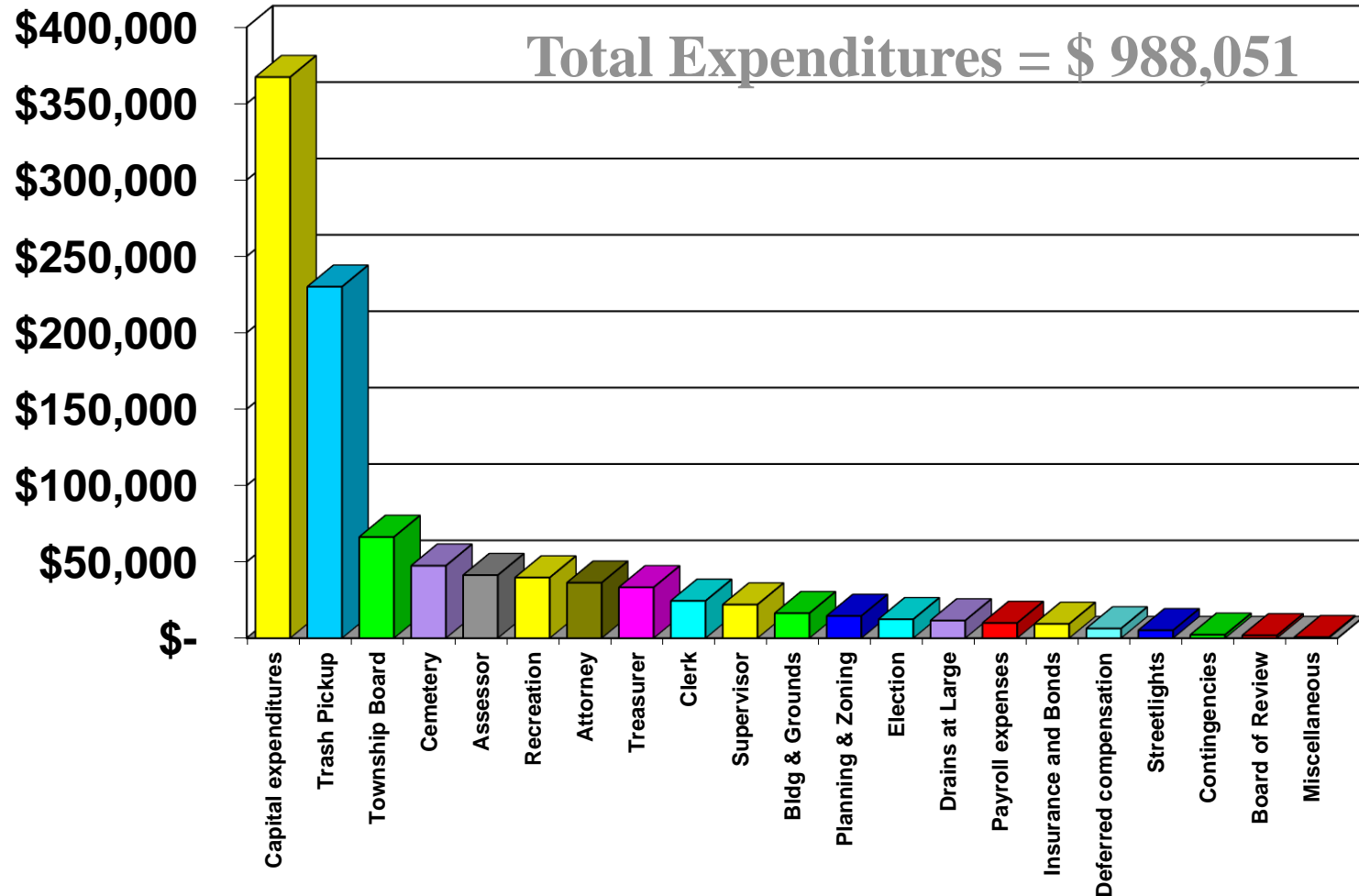
Total Revenues = \$ 1,015,699

The General Fund is presented in amounts prior to the implementation of GASB 54

Cohoctah Township

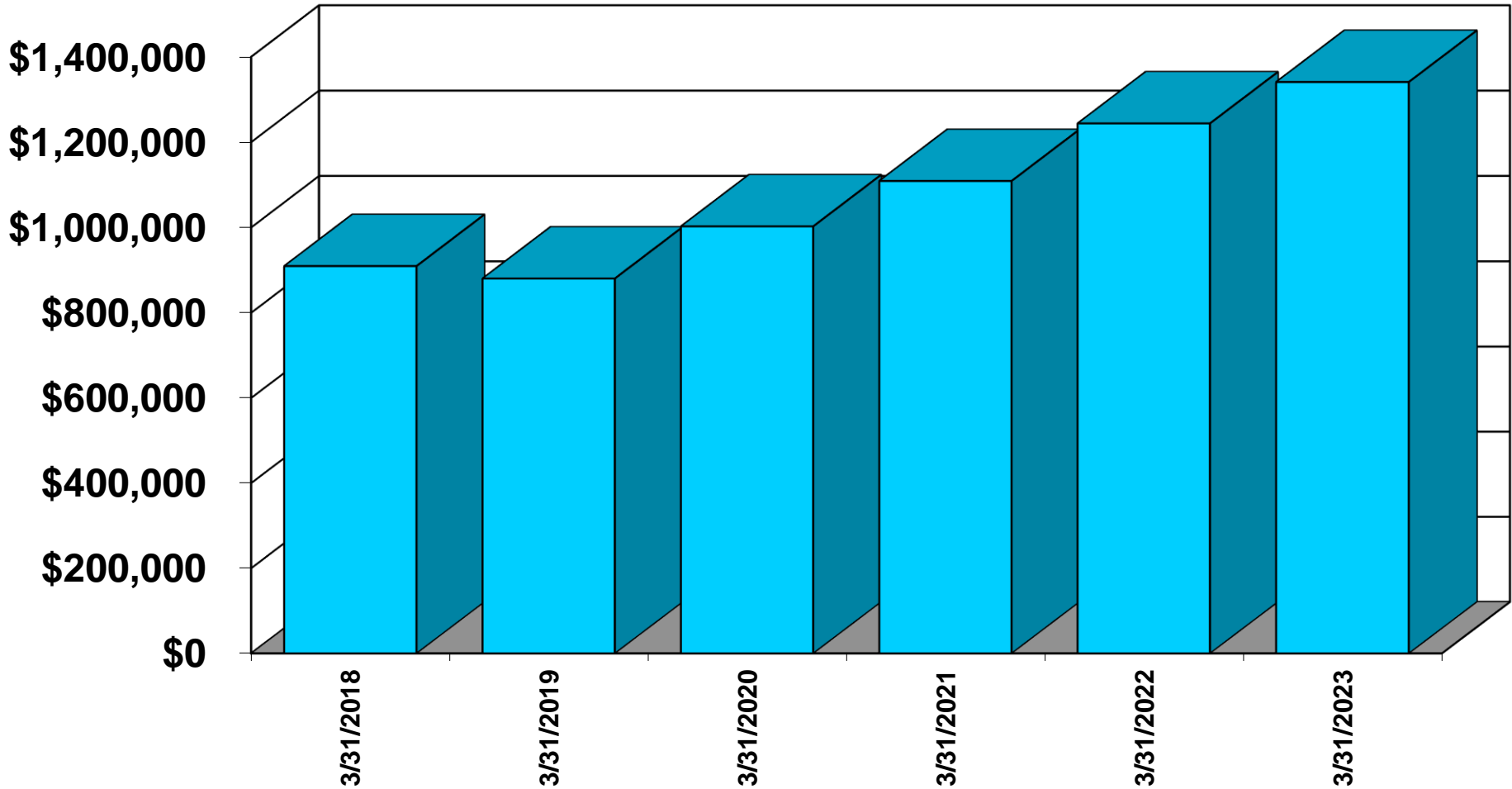
General Fund Expenditures – Pre GASB 54

For The Year Ended March 31, 2023



The General Fund is presented in amounts prior to the implementation of GASB 54

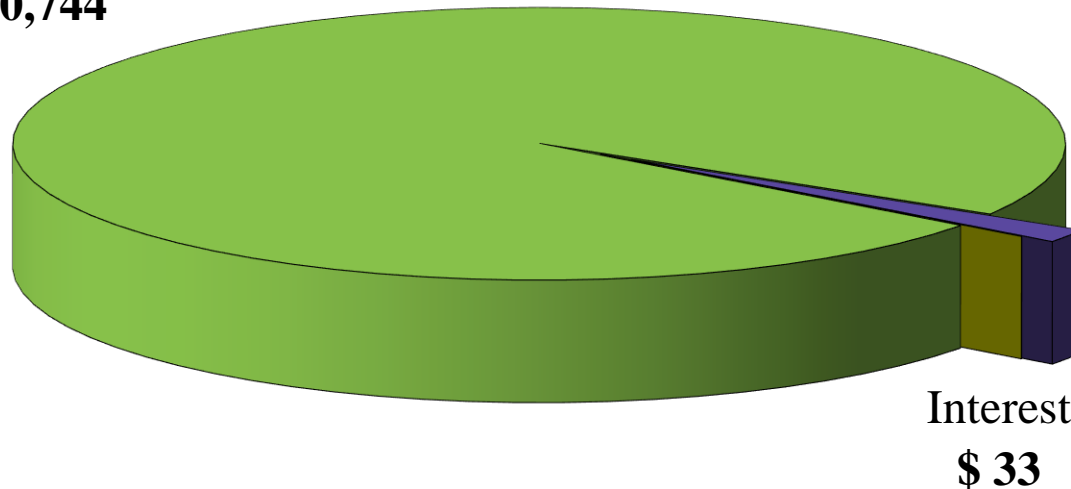
Cohoctah Township
General Fund – Fund Balance – Pre GASB 54
March 31, 2018 – 2023



The General Fund is presented in amounts prior to the implementation of GASB 54

Cohoctah Township
Road Fund Revenues
For The Year Ended March 31, 2023

Taxes
\$ 190,744



State Revenues
\$ 3,104

Interest
\$ 33

Total Revenues = \$ 193,881

Total Expenses = \$ 198,094



Livingston County Department of Planning

August 17, 2023

Scott Barb
AICP, PEM
Director

Robert A. Stanford
AICP, PEM
Principal Planner

Martha Haglund
Principal Planner

Cohoctah Township Board of Trustees
c/o Barb Fear, Clerk
10518 Antcliff Rd
Fowlerville, MI 48836

Re: Planning Commission Review of Rezoning Z-27-23

Dear Board Members:

The Livingston County Planning Commission met on Wednesday, August 16, 2023, and reviewed the rezoning file referenced above. The County Planning Commissioners made the following recommendation:

Z-27-23 Approval The proposed text amendments and the addition of a solar Overlay District are appropriate and the standards will reinforce existing ordinance language.

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

Sincerely,

Martha Haglund

Martha Haglund

Enclosures

c: Jessica Buttermore, Chair, Planning Commission
Fredrick Buckner, Township Zoning Administrator

Meeting minutes and agendas are available at:
<https://milivcounty.gov/planning/commission/>

Department Information

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

•
(517) 546-7555
Fax (517) 552-2347

•
Web Site
<http://www.livgov.com>



Livingston County Department of Planning

MEMORANDUM

TO: Livingston County Planning Commission and the Cohoctah Township Board of Trustees

FROM: Martha Haglund, Principal Planner

DATE: August 8, 2023

SUBJECT: Z-27-23. Amendments to the Zoning Ordinance 27.01; Solar Energy Systems 13.27

- New Article 27: Intent and Overlay District
- Amend Section 3.01 Zoning Districts
- Addition of Definitions to Article 2
- Addition of New Section 13.27: Solar Energy Systems

Background

Cohoctah Township has worked since December of 2021 developing and updating their Solar Ordinance. A moratorium was adopted (December 22, 2021-December 31, 2022) on Utility Solar to allow their planning commission time to develop their first draft. The planning commission held several public hearings and discussion workshops to develop their first draft which was submitted to Livingston County for review.

Staff reviewed that draft Solar Ordinance October 24, 2022 and generated Livingston County Case Z-37-22, recommending **Approval** for the township's solar ordinance. However, at the November 16, 2022 Livingston County Planning Commission meeting, there was significant public input to not approve the current draft. Taking public input into consideration, the Livingston County Planning Commission (LCPC) recommended to: **Take no Action, Encourage Further Review.**

The moratorium on utility solar was set to expire while the township planning commission went back to revise their solar ordinance. Cohoctah Township Planning Commission recommended to the Cohoctah Township Board to place another moratorium. Livingston County reviewed moratorium ordinance language, Livingston County Case Z-06-23, which recommended: **Approval with Conditions.** The report cited court cases in which lengthy (longer than 6 month) moratoriums can pose legal risk. At the January 18, 2023 LCPC meeting, the Commission recommended: **Take No Action, Encourage Further Review** with regard to adopting another moratorium on utility solar.

At the February 9, 2023 Cohoctah Township Board meeting, they retained new legal counsel. At the same February meeting, the Cohoctah Township Board **Approved** the moratorium on utility solar. The moratorium ordinance was set for

Scott Barb
AICP, PEM
Director

Robert A. Stanford
AICP
Principal Planner

Martha Haglund
Principal
Planner

Department Information

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

•
(517) 546-7555
Fax (517) 552-2347

•
Web Site
milivcounty.gov/



a length of 12 months and will expire February 9, 2024.

During the current moratorium, the Cohoctah Planning Commission has held several public hearings and workshops to involve the public and take their comments into consideration.

The Cohoctah Township Planning Commission is now proposing to add a solar overlay to their established zoning districts and amend several sections of the Township Ordinance that will add new definitions and modify standards for both private and industrial scale solar facilities.

Staff has reviewed the proposed amendments for accuracy and compatibility with the existing ordinance language and offers the following summary for your review. **Staff comments** are noted throughout the document. Additions and changes to the Ordinance are written in **red**.

ITEM 1: Add New Article 27, entitled “Solar Energy System Overlay District,” is added to the Zoning Ordinance and reads as follows:

Section 27.01 Purpose and Findings

A. **Purpose.** The Solar Energy System Overlay District (the “District”) is intended to provide suitable location for utility-scale solar energy systems that are otherwise authorized under state law and the Township’s Code of Ordinances and Zoning Ordinance to meet a reasonable demonstrated need for renewable energy land uses in the Township. It is the intent of the Township to permit these systems to the extent a demonstrated need exists for the land use by regulating the siting, design, construction, operation, monitoring, modification, and removal of such systems to protect the public health, safety, and welfare, and to ensure compatibility of land uses in the vicinity of solar energy systems. The Township seeks to preserve its rural character and agricultural heritage. To these ends, the land included in this District are within reasonable proximity to existing electric power transmission infrastructure.

B. **Findings.** In establishing this overlay district, the Township of Cohoctah finds as follows:

1. It is necessary and reasonable to permit utility-scale solar energy systems in the Township to the extent that there is a demonstrated need for that land use.
2. Land use for utility-scale solar energy systems beyond a reasonable and legitimate demonstrated need to provide for the Township’s energy needs would have needless adverse effects on surrounding businesses, residences, and agricultural properties, and will be detrimental to the health, safety, welfare, and prosperity of the Township and its residents.
3. The Township wishes to preserve its existing topography and rural character, maintain property values, and protect and preserve the quality and pace of rural life of its residents, while also preserving the environment and protecting wildlife.
4. Utility-scale solar energy systems can adversely impact the health, safety, welfare, and prosperity of the community, including existing property values, especially when in proximity to residential uses, farms, and forests.



5. Utility-scale solar energy systems must be carefully managed to reduce the adverse long-term effects such land use can have on the productivity of farmland. See University of Michigan Graham Sustainability Institute & Michigan State University Extension, "Planning & Zoning for Solar Energy Systems."
6. Several Michigan communities have suffered, or are suffering, from fiscal uncertainty due to litigation and rule changes concerning taxation arising from rural renewable energy production and land uses.
7. The Township adopts these land use regulations to balance any demonstrated need for utility-scale solar energy systems in the Township with protection of the public, health, and safety welfare.
8. A utility-scale solar energy system is drastically different than traditional agricultural activities and necessitates more stringent zoning requirements to protect the health, safety, and welfare of township residents.
9. The Township has reviewed its other zoning districts, including the Light Industrial Zoning District, which is small and located near residential homes and found that it is inappropriate for utility-scale solar energy systems. Creating a new utility-scale solar energy system overlay district is a better fit in the Agriculture/Residential Zoning District to both facilitate the land use, but to minimize the impact on the health, safety, and welfare of township residents.

Staff Comments: Overall, these findings summarize and support the proposed zoning amendments and overlay map. A summary of the intent and findings should be incorporated into the next Cohoctah Township's Master Plan if not already done.

Section 27.02 Delineation of the Solar Energy System Overlay District

- A. The Solar Energy System Overlay District overlays existing zoning districts delineated on the official Cohoctah Township Zoning Map, which Township Zoning Map is hereby amended to add the Solar Energy Overlay District described in this section and Depicted on Map A. The boundaries of the Solar Energy System Overlay District are depicted on Map A, incorporated herein by reference, and are generally described as follows:

Tax Payer Identification 4702-08-400-005

SEC 8 T4N R4E BEG S 230 FT FROM E 1/4 COR, TH W 1320 FT, TH N 210 FT, TH W ALG EW 1/4 LINE 2970 FT, TH S 1320 FT, TH W 990 FT, TH S 350 FT, TH E 990 FT, TH S 310 FT, TH E 2970 FT, TH N 1400 FT, TH E 1320 FT, TH N 350 FT TO POB. COMB FROM 08-300-002 & 08-400-004 IN 1983 & SHOULD HAVE INC 08-200-004 WHICH IS NOW KNOWN AS 08-200-009 - THE E 550 FT OF THE W 1/2 OF THE NE 1/4 SEC 8, ALSO INCLUDING THE WEST 990 FT OF THE S 135 FT OF THE NW 1/4 OF THE SW 1/4 191.29 AC



EXCEPT FOR THE WESTERLY 1000 FEET AND SOUTHERLY 650 FEET OF THE ABOVE-DESCRIBED PARCEL, WHICH IS APPROXIMATELY 134 ACRES AS DEPICTED ON MAP
A. Section 27.03. Permitted Uses.

There are no uses permitted by right in the Solar Energy System Overlay District, other than uses permitted by right in the underlying zoning districts.

Section 27.04. Special Land Uses.

The following uses are permitted following approval by the Planning Commission as a Special Land Use in the Solar Energy System Overlay District as regulated by Article 13 (special land uses) and Article 20 (site plan review).

Utility-Scale Solar Energy Systems

Staff Comments on Solar Overlay Map at the end of report

ITEM 2: Section 3.01 of the Zoning Ordinance, entitled “Establishment of Zoning Districts,” is amended to read as follows:

The Township is hereby divided into the following zoning districts as shown on the Official Zoning Map on file in the office of the Township Clerk, which together with all explanatory matter shown thereon, is hereby adopted by reference, and declared to be a part of this Ordinance:

Article IV	RD	Resource Development District
Article V	WRD	Waterways Resource Development District
Article VI	AR	Agricultural Residential District
Article VII	RR	Rural Residential District
Article VIII	SR	Suburban Residential District
Article IX	S	Settlement District
Article X	NSC	Neighborhood Service Commercial District
Article XI	LI	Light Industrial District
Article XII	MHR	Mobile Home Residential District
Article XXVI	LRR	Limited Recreation Residential
Article XXVII	SEOD	Solar Energy System Overlay District



ITEM 3: The following definitions are added to Article 2 of the Township Zoning Ordinance, consistent with the existing ordering of definitions in that section:

- A. Building Integrated Photovoltaics (BIPVs): A small, private Solar Energy System that is integrated into the structure of a building, such as solar roof tiles and solar shingles.
- B. Ground Mounted Solar Energy System: A Private or Utility-Scale Solar Energy System that is not attached to or mounted to any roof or exterior wall of any principal or accessory building.
- C. Maximum Tilt: The maximum angle of a solar array (i.e., most vertical position) for capturing solar radiation as compared to the natural or unaltered ground or topography upon which the solar array is installed.
- D. Minimum Tilt: The minimal angle of a solar array (i.e., most horizontal position) for capturing solar radiation as compared to the natural or unaltered ground or topography upon which the solar array is installed.
- E. Private Solar Energy System: A Solar Energy System used exclusively for private purposes and not used for any commercial resale of any energy, except for the sale of surplus electrical energy back to the electrical grid.
- F. Roof or Building Mounted Solar Energy System: A Private Solar Energy System attached to or mounted on any roof or exterior wall of any principal or accessory building but excluding BIPVs.
- G. Solar Energy System: Any part of a system that collects or stores solar radiation or energy for the purpose of transforming it into any other form of usable energy, including the collection and transfer of heat created by solar energy to any other medium by any means.
- H. Utility-Scale Solar Energy System: A Solar Energy System in which the principal design, purpose, or use is to provide energy to off-site uses or the wholesale or retail sale of generated electricity to any person or entity.

Staff Comments: There are more definitions listed under 13.27 C(1) Utility Solar: Abandonment, Private Solar Energy System, Decommission, Non-Participating Property, Participating Property. Township may consider consolidating all definitions under Article 2.

ITEM 4: New Section 13.27, entitled “Solar Energy Systems,” is added to the Township’s Zoning Ordinance and reads as follows:

Section 13.27. Solar Energy Systems.

A. General Provisions. All Solar Energy Systems are subject to the following requirements:

- 1. All Solar Energy Systems must conform to the provisions of this Ordinance and all county, state,



and federal regulations, and safety requirements, including applicable building codes and applicable industry standards, including those of the American National Standards Institute (ANSI).

2. If an applicant, owner, or operator of a Solar Energy System fails to comply with this Ordinance, the Township, in addition to any other remedy under this Ordinance, may revoke any approvals after giving the applicant notice and an opportunity to be heard. Additionally, the Township may pursue any legal or equitable action to abate a violation and recover any and all costs, including the Township's actual attorney fees and costs.

B. Private Solar Energy Systems.

1. Administrative Review. Except as provided in subsection (d) below, all Private Solar Energy Systems require administrative approval as follows:
 - a. *Application to Zoning Administrator.* An applicant who seeks to install a Private Solar Energy System must submit an application to the Zoning Administrator on a form approved by the Township Board.
 - b. *Application Requirements.* The application must include:
 1. A site plan depicting setback, panel size, and the location of property lines, buildings, fences, greenbelts, and road right of ways. The site plan must be drawn to scale.
 2. Photographs of the property's existing condition.
 3. Renderings or catalogue cuts of the proposed solar energy equipment.
 4. A certificate of compliance demonstrating that the system has been tested and approved by Underwriters Laboratories (UL) or other approved independent testing agency acceptable to Township.
 5. A copy of the manufacturer's installation directions.
 - c. *Zoning Administrator Authority.* The Zoning Administrator is authorized to approve, approve with conditions, or deny applications for Private Solar Energy Systems. An aggrieved party may appeal the Zoning Administrator's decision to the Zoning Board of Appeals pursuant to Article XXII of the Zoning Ordinance.
 - d. *Exclusions from Administrative Review.* Administrative review is not required for (i) a single solar panel with a total area of less than eight square feet; and (ii) repair and replacement of existing solar energy equipment if there is no expansion of the size or area of the solar energy equipment.
2. Private Solar Energy System BIPVs. Private Solar Energy System BIPVs are



permitted as accessory uses in all zoning districts, subject to administrative approval as set forth in this section. A building permit is required for the installation of BIPVs.

3. Roof or Building Mounted Private Solar Energy Systems. Roof or Building Mounted Private Solar Energy Systems are permitted in all zoning districts as an accessory use, subject to administrative approval as set forth in this section and subject to the following requirements:

- a. *Safety.* A Roof or Building Mounted Private Solar Energy System must be installed, maintained, and used only in accordance with the manufacturer's directions, and it must comply with all applicable codes, including the construction code and electric code.
- b. *Building Permit.* A building permit is required for installation of a Roof or Building Mounted Private Solar Energy System.
- c. *Maximum Height.* No part of the Solar Energy System mounted on a roof is permitted to extend more than five feet beyond the peak of the roof or to exceed the maximum building limitation for the zoning district in which it is located. No part of a Solar Energy System mounted on a roof is to project beyond the eaves of the room.
- d. *Location.* If the Solar Energy System is mounted on a building in an area other than the roof, no part of the Solar Energy System is permitted to extend beyond the wall on which it is mounted. A Solar Energy System mounted on a building wall may not face an adjacent public right-of-way.
- e. *Appearance.* Roof or Building Mounted Private Solar Energy Systems must be neutral in color and substantially non-reflective of light.
- f. *Abandonment.* If a Roof or Building Mounted Private Solar Energy System has been abandoned, the property owner must remove it within three months after the date of abandonment.
- g. *Nonconforming Buildings.* A Roof or Building Mounted Private Solar Energy System installed on a nonconforming building or structure is not considered an expansion of the conformity, but it must meet all height and placement requirements of the zoning district and this section.
- h. *Inspection.* The Zoning Administrator may inspect a Private Solar Energy System for compliance with this ordinance upon providing reasonable notice to the property owner or occupant.

4. Ground Mounted Private Solar Energy Systems. Ground Mounted Private Solar Energy Systems are permitted in all zoning districts except the Settlement District as an accessory use, subject to administrative approval as set forth in this section and subject to the



following requirements:

- a. *Safety.* A Ground Mounted Private Solar Energy System must be installed, maintained, and used only in accordance with the manufacturer's directions, and it must comply with all applicable codes, including the construction code and electric code. The Ground Mounted Private Solar Energy System must be permanently and safely attached to the ground.
- b. *Building Permit.* A building permit is required for installation of a Ground Mounted Private Solar Energy System.
- c. *Maximum Height.* A Ground Mounted Private Solar Energy System must not exceed the maximum building height for adjacent accessory buildings and must not exceed 10 feet above the ground when oriented at maximum tilt.
- d. *Location.* A Ground Mounted Private Solar Energy System must be located in the rear yard or side yard and meet the applicable setback requirements for the zoning district.
- e. *Underground Transmission.* All power transmission or other lines, wires, or conduits from a Ground Mounted Private Solar Energy System to any building or other structure must be located underground. If batteries are used as part of the Ground Mounted Private Solar Energy System, they must be placed in a secured container or enclosure.
- f. *Screening.* Greenbelt screening is required around any Ground Mounted Private Solar Energy System and around any equipment associated with the system to obscure, to the greatest extent possible, the Solar Energy System from any adjacent residences. The greenbelt must consist of shrubbery, trees, and other non-invasive plant species that provide a visual screen. In lieu of a planting greenbelt, a decorative fence that is at least 50% opaque (meeting the requirements of Section 16.29 of this Ordinance applicable to fences) may be used if approved by the Planning Commission.
- g. *Lot Area Coverage.* The area of the Ground Mounted Private Solar Energy System must not exceed 50% of the square footage of the principal building on the property.
- h. *Appearance.* The exterior surfaces of a Ground Mounted Private Solar Energy System must be generally neutral in color and substantially non-reflective of light.
- i. *Abandonment.* If a Ground Mounted Private Solar Energy System has been abandoned, the property owner must notify the Township and remove the system within three months after the date of abandonment.



- j. *Nonconforming Buildings.* A Ground Mounted Private Solar Energy System installed on a nonconforming building or structure is not considered an expansion of the nonconformity, but it must meet all height and placement requirements of the zoning district and this section.
- k. *Inspection.* The Zoning Administrator may inspect a Private Solar Energy System for compliance with this ordinance upon providing reasonable notice to the property owner or occupant.

Staff Comments: Private Solar Energy Systems:

Exclusions from Administrative Review: These clear guidelines will help homeowners know exactly when to seek review from Zoning Administrator and not overwhelm administration with very small projects (less than 8 sq ft). However, we recommend adding a sentence: 'The project is still subject to required building permits.'

The Township should establish and approve, a form for 'Application for Private Solar Energy Systems' alongside the enactment of this proposed ordinance.

Roof or Building Mounted:

Nonconforming Buildings: Typo 'expansion of the ~~conformity~~, non-conformity'

Ground Mounted:

- **(g) Lot Area Coverage:** The township may consider placing a maximum limit in square feet. Example: up to 2,500 sq. ft.
- **(f) Screening:** Private Ground Mounted systems are often comparable to accessory buildings like pole barns. The required screening seems excessive to require of a private landowner. We recommend that any screening for Ground Mounted Private Solar Energy Systems be comparable to what is required of accessory buildings in the applicable zoning districts.
- **(j) Non-Conforming Buildings:** This is an unnecessary provision for Ground Mounted Solar Energy System. -It would be built on the ground not on a building.

The Private Solar Energy Systems strengthens Cohoctah Township ordinance standards. With solar energy systems becoming more affordable the Cohoctah Township can expect to see an increase in private applications. The draft ordinance clearly outlines requirements, and the steps residents need to take to install Private Solar Energy Systems without encroaching on personal property rights.

ITEM 4: New Section 13.27, entitled "Solar Energy Systems," continued....

C. Utility-Scale Solar Energy Systems. Utility-Scale Solar Energy Systems are permitted by Special Land Use approval in the Solar Energy System Overlay District and require a



special land use permit under Article 13 and site plan approval under Article 20. Utility-Scale Solar Energy Systems are also subject to the following requirements:

1. *Definitions.* For purposes of this Section 13.27, the following terms and words are defined as follows. Should there be any conflict between the definitions of this Section and any other part of this Ordinance, the terms of this Section shall govern.

- a. *Abandonment.* Any solar energy system or facility that is no longer producing power, including damaged panels and non-functioning panels.
- b. *Conceptual Plan.* A map and summary of the proposed development or land use, indicating the lands to be included, a brief description of the proposed project, a timeline for the proposed project, where and how project will connect to the power grid, and any other information Applicant deems necessary to provide the Township with a general overview of the proposed project.
- c. *Decommission.* To remove or retire a solar energy system or facility from active service.
- d. *Height.* The height of a solar energy system and components, measured vertically from the natural grade to its highest point at maximum tilt.
- e. *Non-Participating Property.* A property that is not subject to a Utility Scale Solar Energy System lease or easement agreement at the time an application is submitted for a Special Land Use for the purposes of constructing a Utility Scale Solar Energy System.
- f. *Participating Property.* A property that participates in a lease or easement agreement, or other contractual agreement, with an entity submitting a Special Land Use Permit application for the purpose of developing a Utility Scale Solar Energy System.

2. *Special Land Use Permit Application Requirements.* In addition to the requirements of Article 13, the applicant for a Utility-Scale Solar Energy System must provide the Township with all of the following:

- a. The name of the applicant, any parent company, subsidiary of the parent company, along with any "doing business as" of the parent company.
- b. Application fee in an amount set by resolution or fee schedule approved by the Township Board.
- c. A list of all parcel numbers that will be used by the Utility-Scale Solar Energy System including applicable attachments, establishing ownership of each parcel, with all lease agreements, easements, or purchase agreements for



the subject parcels. All agreements related to the use of the subject parcels must be recorded with the Livingston County Register of Deeds.

- d. An operations agreement setting forth the operations parameters, the name and contact information of the certified operator, the applicant's inspection protocol, emergency procedures, and general safety documentation.
- e. A written emergency response plan detailing the applicant's plan for responding to emergencies, including fire emergencies, and analyzing whether adequate resources exist to respond to fires and other emergencies. If adequate resources do not exist, the applicant must identify its plan for providing those resources.
- f. A written description of the fire suppression system that will be installed, which must identify the manufacturer of the fire suppression system and generally describe its operations and capacity to extinguish fires.
- g. Current ground and aerial photographs of the participating property, in both a physical and electronic copy of the photographs.
- h. A copy of the applicant's power purchase agreement or other written agreement, with any exhibits or attachments thereto, with an electric utility showing approval of an interconnection with the proposed Utility-Scale Solar Energy System.
- i. A written plan for maintaining the subject property, including a plan for maintaining and inspecting drain tiles and addressing stormwater management.
- j. A decommissioning and land reclamation plan describing the actions to be taken following the abandonment or discontinuation of the Utility-Scale Solar Energy System, including evidence of proposed commitments with property owners to ensure proper final reclamation, repairs to roads, and other steps necessary to fully remove the Utility-Scale Solar Energy System and restore the subject parcels.
- k. Financial security that meets the requirements of this ordinance.
- l. A plan for resolving complaints from the public or other property owners concerning the construction and operation of the Utility-Scale Solar Energy System.
- m. A plan for managing any hazardous waste.
- n. A transportation plan for construction and operation phases, including any applicable agreements with the Livingston County Road Commission and Michigan Department of Transportation.



- o. An attestation that the applicant will indemnify and hold the Township, and its elected and appointed officials, harmless from any costs or liability arising from the approval, installation, construction, maintenance, use, repair, or removal of the Solar Energy System. The Township shall be named as an additional insured for such indemnity under C.23.
- p. A copy of the manufacturer's directions or instruction manual for installing, maintaining, and using the Utility-Scale Solar Energy System.
- q. A ground cover vegetation establishment and management plan that complies with this ordinance.
- r. Proof of environmental compliance, including compliance with Part 31, Water Resources Protection, of the Natural Resources and Environmental Protection Act; (MCL 324.3101 et. seq.; Part 91, Soil Erosion and Sedimentation Control (MCL 324.9101 et. seq.) and any corresponding County ordinances; Part 301, Inland Lakes and Streams, (MCL 324.30101 et. seq.); Part 303, Wetlands (MCL 324.30301 et. seq.); Part 365, Endangered Species Protection (MCL 324.36501 et. seq.); and any other applicable laws and rules in force at the time the application is considered by the Township.
- s. A groundwater analysis of all parcels in the participating property.
- t. Any additional information or documentation requested by the Planning Commission, Township Board, or other Township representative.

3. *Site Plan Application Requirements.*

- a. *Contents of Site Plan.* In addition to the requirements in Article 20, the applicant must provide a boundary survey by surveyor licensed in the State of Michigan of the project and a detailed site plan draft to a scale of 1" = 200 feet with the following:
 - 1. Location of all existing and proposed dwellings, structures, panels, equipment, electrical tie lines, transmission lines, transformers, inverters, substations, security fencing, and all other components of the Utility-Scale Solar Energy System within the participating property and all dwellings and/or structures within 1000 feet of the property lines of the participating property.
 - 2. Depiction (to scale) of all setbacks, property lines, fences, signs, greenbelts, screening, drain tiles, easements, flood plains, bodies of water, proposed access drives, and road rights of way.
 - 3. Indication of how and where the system will be connected to the power grid.



4. Plan for any land clearing and grading required for the installation and operation of the system.
5. Plan for ground cover establishment and management.
6. Plan for providing a wildlife corridor that provides access for wildlife to navigate through the development.
7. Description of measures to be taken to support the flow of rainwater and/or stormwater management.
8. Security plan detailing measures to prevent unauthorized trespass and access during the construction, operation, removal, maintenance, or repair of the Utility-Scale Solar Energy System.
9. A maintenance plan, including landscaping upkeep, regular checks, and maintenance for the equipment, and decommissioning and removal. The description shall include maintenance schedules, types of maintenance to be performed, and decommissioning and removal procedures and schedules if the Utility-Scale Solar Energy System is decommissioned. The maintenance plan must include a plan for maintaining all setback areas in the project.
10. Anticipated construction schedule including timeline to completion and scope of work.
11. Sound modeling study including sound isolines extending from the sound sources to the property lines.
12. Any additional studies requested by the Planning Commission, including but not limited to the following:
 - a. Visual Impact Assessment: A technical analysis by a third-party qualified professional acceptable to the Township of the visual impacts of the proposed project, including a description of the project, the existing visual landscape, and important scenic resources, plus visual simulations that show what the project will look like (including proposed landscaping and other screening measures), a description of potential project impacts, and mitigation measures that would help to reduce the visual impacts created by the project.
 - b. Environmental Analysis:
 - i. The applicant shall have a third-party qualified professional, acceptable to the Township, conduct an



analysis to identify and assess any potential impacts on the natural environment including, but not limited to, wetlands and other fragile ecosystems, historical and cultural sites, and antiquities. The applicant shall take appropriate measures to minimize, eliminate, or mitigate adverse impacts identified in the analysis.

- ii. The applicant shall identify and evaluate the significance of any net effects or concerns that will remain after mitigation efforts. The applicant shall comply with applicable parts of the Michigan Natural Resources and Environmental Protection Act (Act 451 of 1994, MCL 324.101 et seq.) including but not limited to Part 31 Water Resources Protection (MCL 324.3101 et seq.), Part 91 Soil Erosion and Sedimentation Control (MCL 324.9101 et seq.), Part 301 Inland Lakes and Streams (MCL 324.30101 et seq.), Part 303 Wetlands (MCL 324.30301 et seq.), Part 323 Shoreland Protection and Management (MCL 324.32301 et seq.), Part 325 Great Lakes Submerged Lands (MCL 324.32501 et seq.), and Part 353 Sand Dunes Protection and Management (MCL 324.35301 et seq.).
- c. Stormwater Study: An analysis by a third-party qualified professional acceptable to the Township studying the proposed layout of the Utility-Scale Solar Energy System and how the spacing, row separation, and slope affects stormwater infiltration, including calculations for a 100-year rain event. Percolation tests or site-specific soil information must be provided to demonstrate infiltration on-site without the use of engineered solutions.
- d. Glare Study: An analysis by a third-party qualified professional acceptable to the Township to determine if glare from the Utility-Scale Solar Energy System will be visible from nearby residents and roadways. If required, the analysis will consider the changing position of the sun throughout the day and year and its influences on the utility-scale solar energy system.
- e. Wildlife Impact: A wildlife impact study, including an analysis of the impact on the properties within one mile of the project.
- f. Utility-scale solar energy systems are not permitted on property enrolled in the Farmland and Open Space Preservation Act, being in PA 116, of 1974, now codified in Part 361 of the Natural Resources and Environmental Protection Act, PA 451 of



1974, as amended.

- b. *Conceptual Layout Plan.* Applicants may submit an optional conceptual layout plan for review prior to submission of a formal site plan. The conceptual site plan may be reviewed by the Planning Commission to allow for discussion and feedback.
 - c. *Approvals from Other Agencies.* Final site plan approval may be granted only after the applicant receives (1) all required federal and state approvals, and (2) approval by the local fire chief, county drain commissioner, county road commission, local airport zoning authority (if applicable), county building department, and any other federal, state or local agency having jurisdiction or authority to grant permits related to the Utility-Scale Solar Energy System.
4. *Application Items as Substantive Requirements.* The information, plans, documents, and other items identified as application requirements in this ordinance, including the site plan and special land use permit, are substantive requirements for obtaining approval for a Utility-Scale Solar Energy System. The Planning Commission will review the sufficiency of the application materials. If the Planning Commission determines that the substance of any application item is insufficient to protect the public health, safety, and welfare, the Planning Commission may deny approval on that basis.
5. *System and Location Requirements.*
- a. Utility-Scale Solar Energy Systems are only permitted within the Solar Energy System Overlay District.
 - b. Utility-Scale Solar Energy Systems must be ground mounted.
 - c. Utility-Scale Solar Energy Systems (including all solar panels, structures, and equipment) must be set back at least 250 feet from the property line of any Non-Participating Property at the time of application. In addition, if a non-participating dwelling is within 500 feet of said setback, the setback must be increased to maintain 500 feet from said dwelling. If a single Utility-Scale Solar Energy System is located on more than one lot, or if the adjacent parcel is owned by the same owner as the property on which the Utility-Scale Solar Energy System is located, then the lot-line setbacks of this subsection do not apply to the lot lines shared by those lots. All property in the setback areas, if not farmed, shall be maintained as defined in a maintenance setback plan acceptable to the Township.
 - d. Utility-Scale Solar Energy Systems must be set back at least 100 feet from the edge of any wetland, shoreline, or drain easement. The Planning Commission may increase this setback requirement up to 200 feet if the Planning Commission determines that such a setback is necessary to protect the public health, safety, and welfare.



- e. The height of the Utility-Scale Solar Energy System and any mounts, buildings, accessory structures, and related equipment must not exceed 10 feet when oriented at maximum tilt. The Planning Commission may allow a height of up to 16 feet if the applicant establishes that the lot is used for grazing by farm animals in a manner that requires increasing the height limit. Lightning rods shall not exceed 20 feet in height and shall not be any greater than necessary to protect the Utility-Scale Solar Energy System from lightning.
 - f. The ground mounting of panels must be by screw or a similar system that does not require a footing, concrete, or other permanent mounting, to minimize soil compaction. No pounding of panels posts is permitted.
6. *Permits.* All required county, state, and federal permits must be obtained before final site plan approval and before the Utility-Scale Solar Energy System begins operating.
7. *Screening.* Greenbelt screening is required around any Utility-Scale Solar Energy System and around any equipment associated with the system to obscure, to the greatest extent possible, the Solar Energy System from any adjacent residences, as described below:
- a. The screening shall be installed to obscure the Utility Scale Solar Facility and shall contain two rows of staggered evergreen trees planted not more than twelve (12) feet apart trunk to trunk, and the two rows shall be no greater than ten (10) ft apart. The Township may consider an alternative landscape buffer as a part of the special land use approval, provided the alternative provides adequate screening.
 - b. Plantings shall be least eight (8) feet tall at time of planting and shall reach a height of ten (10) feet within three (3) growing seasons.
 - c. The trees may be trimmed but must maintain a height of at least eighteen (18) feet.
 - d. Evergreen trees shall be Norway Spruce or such alternative approved by the Township.
 - e. Good husbandry techniques shall be followed with respect to vegetation, including but not limited to, proper pruning, proper fertilizing, and proper mulching, so that the vegetation will reach maturity as soon as practical and will have maximum density in foliage. Dead or diseased vegetation shall be removed and must be replanted in a manner consistent with this Section at the next appropriate planting time.
 - f. Front, side, and rear yard screening is required if the Utility Scale Solar Energy System is adjacent to a non-participating property.



8. *Appearance.* The exterior surface of the Utility-Scale Solar Energy System must be generally neutral in color and substantially non-reflective of light.
9. *Agricultural Preservation and Habitat Impact.* Land clearing and clear cutting trees and other vegetation shall be limited to what is minimally necessary for installation and operation of the system and to ensure all-season access to solar resources given the topography of the land. Topsoil distributed during preparation shall be retained on site. In addition, access drives shall be designed to minimize extent of soil disturbance, water run-off, and soil compaction.
10. *Lighting.* Lighting of the Utility-Scale Solar Energy System must be down facing and is limited to the minimum light necessary for safe operation. Lighting shall not be more than 4 feet taller than the maximum height of any panel and in no case shall lighting be taller than 20 feet. Illumination from any lighting must not extend beyond the perimeter of the lot(s) used for the Utility-Scale Solar Energy System. The Utility-Scale Solar Energy System must not produce any glare that is visible to neighboring lots or to persons traveling on public or private roads. Flashing, intermittent, and motion lights are prohibited.
11. *Signage.* Signage is not permitted except as required in this subsection and for purposes of posting information that may be necessary for electrical operations and the safety and welfare of the public. An information sign shall be posted and maintained at the entrance(s) listing the name, address, and phone number of the operator.
12. *Security Fencing.* Security fencing may be required around all electrical equipment related to the Utility-Scale Solar Energy System, including any transformers and transfer stations in the discretion of the Planning Commission and to provide for the movement of wildlife. Appropriate warning signs must be posted at safe intervals at the entrance and around the perimeter of the Utility-Scale Solar Energy System. Required fencing must be at least seven feet tall and be composed of wood post and woven farm wire fencing. The Township may allow or require a fence design to allow for the passage of wildlife upon a finding that adequate access control and visual screening will be preserved.
13. *Noise.* The noise generated by a Utility-Scale Solar Energy System (which shall not be averaged over time, but instead shall be instantaneous) must not exceed the following limits:
 - a. 40 dBA Lmax, as measured at the property line, between the hours of 7:00 a.m. and 9:00 p.m.
 - b. 35 dBA Lmax, as measured at the property line, between the hours of 9:00 p.m. and 7:00 a.m.
 - c. In addition to the above limitations, an evergreen tree berm, with trees spaced not more than 12 feet apart, may be required to reduce noise levels surrounding all inverters and substations. The berm must be no more than 10 feet from all inverters, must be at least as tall as all inverters but not more than three feet taller than the height of all inverters.



14. *Underground Transmission.* All power transmission or other lines, wires, or conduits from a Utility-Scale Solar Energy System to any building or other structure must be located underground at a depth that complies with current National Electrical Code standards, except for power switchyards or the area within a substation.

15. *Drain Tile Inspections.* The applicant or operator must inspect all drain tile at least once every three years by means of robotic camera, with the first inspection occurring before construction of any part of the Utility-Scale Solar Energy System occurs. The applicant or operator must submit proof of the inspection to the Township and Livingston County Drain Commission. Any damaged or inoperable tile shall be repaired prior to construction. After the Utility-Scale Solar Energy System is operational, the owner or operator must repair any damage or failure of the drain tile within 30 days after discovery and submit proof of the repair to the Township. The Township is entitled, but not required, to have a representative present at each inspection or to conduct an independent inspection. Documentation of repairs shall be submitted to the property owner, the township, and the Livingston County Drain Commission and must indicate the location, nature, and satisfactory completion of the repairs.

16. *Groundwater Analysis.* The operator of the Utility-Scale Solar Energy System must provide a groundwater analysis for all parcels within the participating properties annually during the life of the project and for five years after abandonment or decommissioning.

17. *Access Routes.* Access drives are subject to the approval of the Livingston County Road Commission and the Township Planning Commission. Access drives must be adequately maintained for emergency vehicle use, even in winter.

18. *Construction.* Construction or maintenance of the Utility-Scale Solar Energy System may only occur between 7:00 a.m. and 6:00 p.m. Monday through Friday, excluding federal holidays. Any material damages to a public road located within the Township resulting from the construction, maintenance, or operation of a Utility Scale Solar Energy System shall be repaired at the Applicant's expense.

19. *Fire Suppression.* The Utility-Scale Solar Energy System must include a fire suppression system that is specifically designed to immediately suppress and extinguish fires in any part of the Solar Energy System, including the panels, electrical equipment, transformers, and transfer stations. The applicant or operator must provide documentation establishing the effectiveness of the fire suppression system and the results of a third-party independent inspection acceptable to the Township of the fire suppression system.

20. *Ground Cover.* The lot on which the Utility-Scale Solar Energy System is located must be covered with vegetation until decommissioning. To meet this requirement, the lot must include one or more of the following:

- a. Pollinator Habitat: A site designed to have vegetation that will enhance pollinator populations, including a diversity of flowering plants and wildflowers, and meets a score of 76 or more on the Michigan Pollinator Habitat Planning Scorecard for Solar Sites.



- b. **Conservation Cover:** A site designed with practices to restore native plants, grasses, and prairie with the aim of protecting specific species or providing specific ecosystem services, such as carbon sequestration or soil health. The site must be designed in partnership with a conservation organization or approved by the Livingston Conservation District.
 - c. **Forage/Grazing:** Sites that incorporate rotational livestock grazing and forage production as part of a vegetative maintenance plan.
 - d. **Agrivoltaics:** Sites that combine raising crops for food, fiber, or fuel, and generating electricity within the project area to maximize land use.
- 21. **Wildlife Corridor.** Utility Scale Solar Energy Systems shall have access corridors for wildlife to navigate through the development.
- 22. **Signs.** Signs are permitted but must comply with Article 19. The lot must include at least one sign identifying the owner and providing a 24-hour emergency contact telephone number.
- 23. **Insurance.** The applicant or operator will maintain property/casualty insurance and general commercial liability insurance in an amount of at least \$10 million per occurrence. All insurance policies shall name the Township as an additional insured and shall include the indemnity provisions of C.2.o.
- 24. **Decommissioning.** If a Utility-Scale Solar Energy System is abandoned or otherwise nonoperational for a period of 90 days, the property owner or the operator must notify the Township and must remove the system within six months after the date of abandonment. The site must be filled and covered with topsoil and restored to a state compatible with the surrounding vegetation. Removal requires receipt of a demolition permit from the Building Official and full restoration of the site to the satisfaction of the Zoning Administrator. The requirements of this subsection also apply to a Utility-Scale Solar Energy System that is never fully completed or operational if construction has been halted for a period of one year. Should the Applicant fail to meet its obligations to decommission the site, the Township may utilize the security being held for this purpose to enter the site and decommission in accordance with the last approved plan.
 - a. The decommissioning plan shall be written to provide financial security to the Township for 125% of the cost to remove and dispose of all panels, wiring, and restoration of the land to its original conditions. The value of decommissioning shall be determined by a third-party financial consultant or engineer selected by the Township and paid for by the developer. The decommissioning financial security shall be paid in cash to the Township. Once value of decommissioning is determined, it shall be updated on a periodic basis of not less than every 2 years and additional financial security may be required on the basis of the average inflation rate of the preceding 2 years.



- b. Continuing Obligations: Failure to keep any required financial security in full force and effect at all times while a Utility Scale Solar Energy System exists or is in place shall constitute a material and significant violation of the Special Land Use Permit and this Ordinance, and will subject the Utility Scale Solar Energy System Applicant, owner and operator to all remedies available to the Township, including any enforcement action, civil action, request for injunctive relief, and revocation of the Special Land Use Permit.

25. *Complaint Resolution Protocol.* Applicant shall provide a Complaint Resolution protocol at time of submission of final site plan. The operator of the project or its assigns shall initially respond within 10 business days to complaints from neighboring property owners arising from and related to the operation of the Utility Scale Solar Energy System. Any resolution shall include lawful and reasonable solutions consistent with the Zoning Ordinance, which shall also be provided to the Township Zoning Administrator.

26. *Extraordinary Events.* If the Utility-Scale Solar Energy System experiences a failure, fire, leakage of hazardous materials, personal injury, or other extraordinary or catastrophic event, the applicant or operator must notify the Township within 24 hours. Any damaged or inoperable panels must be repaired within 30 days after discovery and the applicant or operator must submit proof of the repair to the Township. Add language to show cause for additional time.

27. *Annual Report.* The applicant or operator must submit a report on or before November 1 of each year that includes all of the following:

- a. Amount of electric generation;
- b. Current proof of insurance;
- c. Verification of financial security; and
- d. A summary of all complaints, complaint resolutions, and extraordinary events.
- e. Number of panels removed, replaced, repaired, or other improvements.

Additionally, a representative of the applicant or operator must appear before the Township Board at least once every three years to report on the Utility-Scale Solar Energy System and address questions or concerns from the Planning Commission.

28. *Inspections.* The Township may inspect a Utility-Scale Solar Energy System at any time by providing 24 hours advance notice to the applicant or operator.

29. *Transferability.* A special use permit for a Utility-Scale Solar Energy System is transferable to a new owner or operator. The new owner or operator must register its name and



business address with the Township and must comply with this Ordinance and all approvals and conditions issued by the Township.

30. *Lease.* If the participating property is proposed to be leased, instead of owned, by the owner or applicant of the Utility-Scale Solar Energy Project, all property within the project boundary must be included in a recorded easement(s), lease(s), or consent agreement(s) specifying the applicable uses for the duration of the project. All necessary leases, easements, or other agreements between the utility scale solar energy owners or applicant and the property owners must be in place prior to commencing construction.

31. *Site Plan Amendments.*

- a. Site plan amendments may be permitted pursuant to Article XX of the zoning ordinance, except the following shall not be considered a minor amendment by the Planning Commission:
 1. Changes of the location of arrays, fencing, buildings, or ancillary equipment by 10 feet or more.
 2. Any increase in the height of solar panels.
- b. The Planning Commission may consider the following to be minor amendments:
 1. Changes of the location of arrays, fencing, buildings, or ancillary equipment by less than 10 feet.

32. *Remedies.* If an applicant or operator fails to comply with this Ordinance, the Township, in addition to any other remedy under this Ordinance, may revoke the special land use permit and site plan approval after giving the applicant or operator notice and an opportunity to be heard. Additionally, the Township may pursue any legal or equitable action to abate a violation and recover any and all costs, including the Township's actual attorney fees and costs.

33. *No Battery Storage.* No on-site power storage, battery storage, PV Array, or device storage is permitted.

34. The applicant must certify and guarantee that the utility-scale solar energy system will comply with 47 CFR Part 15, subpart B and not produce any radio frequency interference or electrical magnetic interference at the property line of all non-participating property owners within 1,000 feet of the project.

Validity and Severability.

If any portion of this Ordinance is found invalid for any reason, such holding will not affect the validity of the remaining portions of this Ordinance.

Repealer.



Section 13.17 of the Township Zoning Ordinance pertaining to “solar buildings” is repealed. All other ordinances inconsistent with the provisions of this Ordinance are repealed to the extent necessary to give this Ordinance full force and effect.

Effective Date.

This Ordinance takes effect seven days after publication as provided by law.

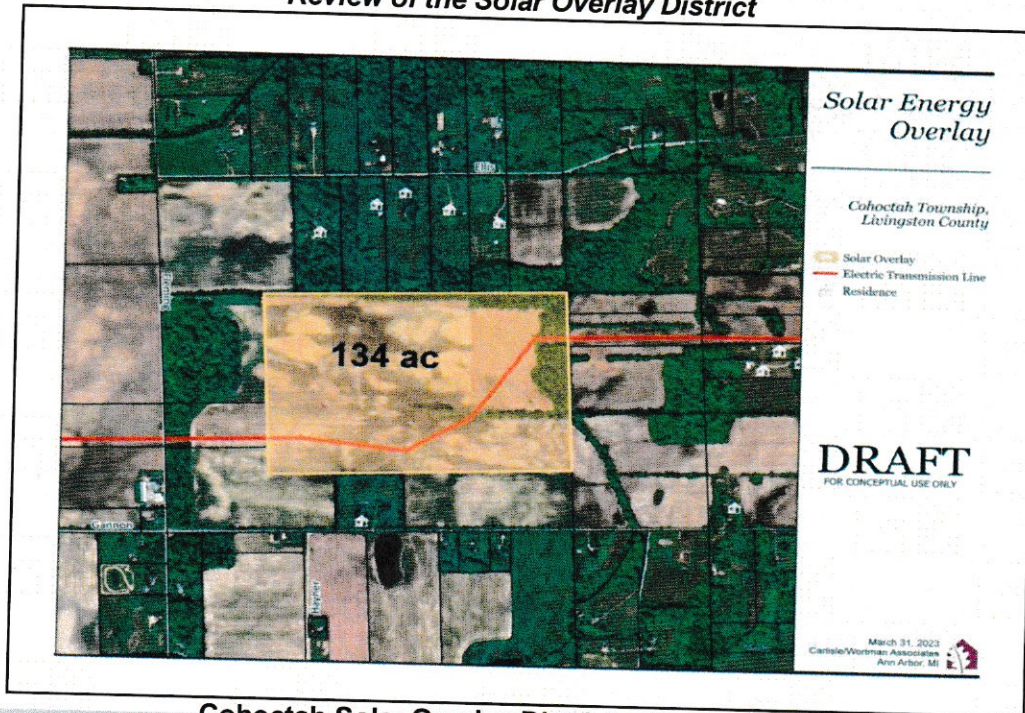
Staff Comments Utility Solar Energy Systems:

13.27 (5)c: Utility-Scale Solar Energy Systems (including all solar panels, structures, and equipment) must be set back at least 250 feet from the property line of any Non-Participating Property at the time of application. *In addition, if a non-participating dwelling is within 500 feet of said setback, the setback must be increased to maintain 500 feet from said dwelling. If a single Utility-Scale Solar Energy System is located on more than one lot, or if the adjacent parcel is owned by the same owner as the property on which the Utility-Scale Solar Energy System is located, then the lot-line setbacks of this subsection do not apply to the lot lines shared by those lots. All property in the setback areas, if not farmed, shall be maintained as defined in a maintenance setback plan acceptable to the Township.*

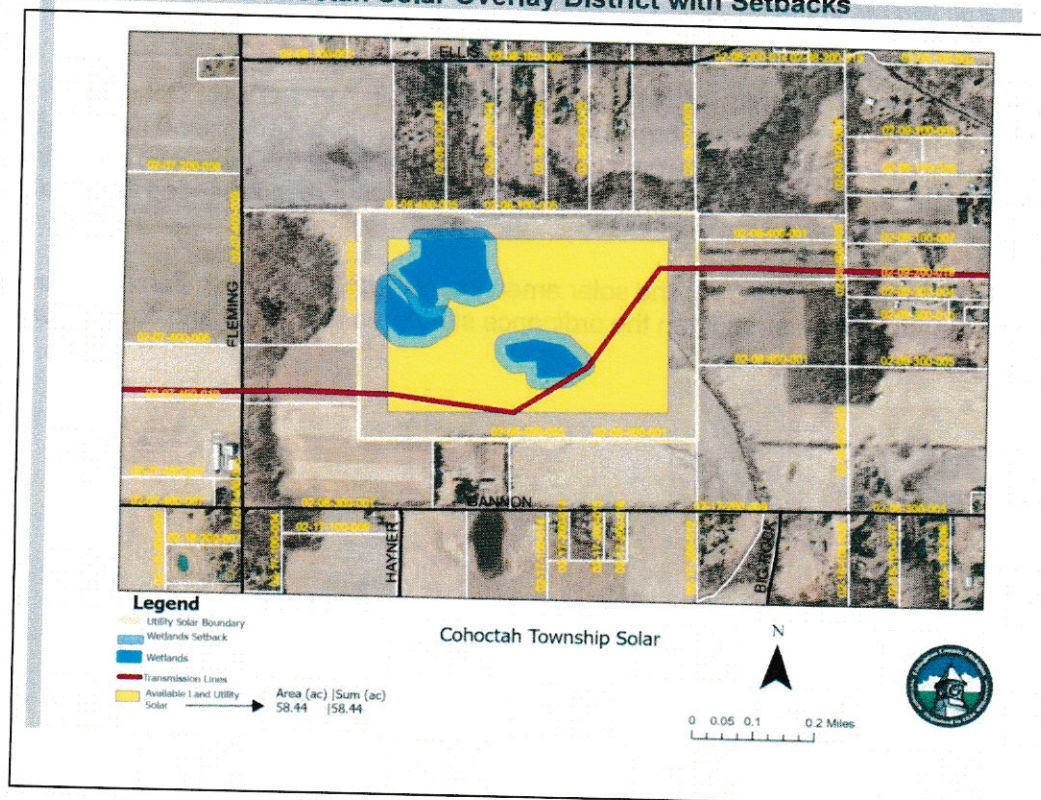
- The above was an addition made at the July 6, 2023, Planning Commission Meeting. Property lines are used for setback placement because they are not easily moved and modified. Whereas setting ‘dwellings’ as a point for setbacks can pose some future issues and challenges because they can be constructed and moved more easily. We would recommend deleting the 500 ft setback requirements set at dwellings for the potential future issues it may cause.
- 13.27 (3) a.1 Application Fee: should be set prior or alongside the enactment of this proposed ordinance.
- Other than the above suggestions, the proposed ordinance is concise and thoroughly reviewed by the township attorney. While solar ‘farming’ is considered a use by the Michigan Department of Agriculture and Rural Development (MDARD) and the Farmland and Open Space Preservation Act (MCL 324.36101 et seq.), Cohoctah Township is choosing to prohibit any commercial solar energy facilities on PA 116 lands which is allowed within local zoning controls that are in place with the Township Ordinance. We believe that the amendments that are proposed at this time will proactively protect the community while allowing this renewable energy source Cohoctah Township.



Review of the Solar Overlay District



Cohoctah Solar Overlay District with Setbacks





Staff Comments Overlay District

As noted in the above graphics, with the 250-foot setback from non-participating properties and 100-foot setbacks from wetlands applied to the 134 acre Overlay; there are 58 remaining acres. This does not consider the 500-foot setback for dwellings, that would further decrease the available acreage. The township needs to decide if that amount of area aligns with the Townships' demonstrated need per 27.01 (7)

The Solar Overlay and buildable acreage is limited. Further, it is a possibility that a landowner could choose: to develop something else or sell the land to a residential developer, the overlay area may become unavailable in the future.

The current owner of the 4702-08-400-005 is Consumers Energy. We would inquire if the landowner has been notified about the placement of the solar overlay.

It would be in the best interests for the Cohoctah Planning Commission to begin looking at other properties that could be added to the overlay should the current overlay become unavailable. If not done prior to the enactment of this proposed ordinance than during the next Master Plan review. We recommend these suggestions so the township does not find themselves excluding a land use should the overlay become developed or sold. Excluding a land use is prohibited under Zoning Act Enabling Act (MLC 125.3207).

If additional parcels are needed to avoid exclusionary zoning the township should be confident in the standards laid out in the proposed ordinance.

TOWNSHIP PLANNING COMMISSION RECOMMENDATION: APPROVAL, Cohoctah Township Planning Commission recommended approval of the proposed amendments at their July 6, 2023, public hearing. There were no comments for or against the proposed amendments prior to recommend approval. 'Public comment was received' after recommended approval, with no indication what the public comments were.

RECOMMENDATION: APPROVAL. The solar amendments to the Cohoctah Zoning Ordinance are well written and serve to strengthen the ordinance standards for private and commercial solar energy systems.



Livingston County Department of Planning

LIVINGSTON COUNTY PLANNING COMMISSION MEETING

Wednesday, August 16, 2023 – 6:30 p.m.

Administration Building, Board of Commissioners Chambers
304 East Grand River, Howell, MI 48843

Please note that this is a hybrid meeting with County Planning Commissioners and staff meeting in-person. Audience participants are welcome to attend in-person or via Zoom by using the meeting link at the bottom of the agenda.

Scott Barb
AICP, PEM
Director

Robert A. Stanford
AICP
Principal Planner

Martha Haglund
Principal Planner

Agenda

1. Call to Order
2. Pledge of Allegiance to the Flag
3. Roll and Introduction of Guests
4. Approval of Agenda – August 16, 2023
5. Approval of Meeting Minutes – July 19, 2023
6. Call to the Public
7. Zoning Reviews
 - A. Z-26-23: Green Oak Township Rezoning, Section 34 – Residential Farming to Rural Estates
 - B. Z-27-23: Cohoctah Township Text Amendment, Article 27 Solar Energy Overlay District; Section 13.27 Solar Energy Systems
 - C. Z-28-23: Genoa Township Text Amendment, Article 11 Solar Energy Systems
8. Old Business
9. New Business: BB lunch and learn event at Genoa Township Hall 8/15/23
10. Reports:
11. Call to the Public
12. Adjournment

Department Information

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

•
(517) 546-7555
Fax (517) 552-2347

•
Web Site
<https://milivcounty.gov/planning/>

Via Zoom (on-line meetings):

<https://zoom.us/j/3997000062?pwd=SUdLYVFFcmozWnFxbm0vcHRjWkVIZz09>

Via the Zoom app

Join a meeting, with meeting number: **399 700 0062**

Enter the password: **LCBOC** (ensure there are no spaces before or after the password)

Meeting ID: **399 700 0062**

DALTON TOMICH

719 Griswold St. • Suite 270 • Detroit, Michigan 48226
P: 313-859-6000 F: 313-859-8888 www.daltontomich.com

August 14, 2023

Livingston County Planning Commission
304 E Grand River Ave
Suite 206
Howell, MI 48843

Re: Proposed Cohoctah Township Solar Ordinance

Dear Planning Commissioners:

My office represents Hopkins Hectares, LLC and Mr. Robert Hopkins, a landowner in Cohoctah Township. Please enter this correspondence into the official record for this proposed ordinance. Thank you for serving on the County Planning Commission and considering our comments on this vital issue.

The proposed solar ordinance currently before the Planning Commission should not be approved. The proposed ordinance is a naked attempt to zone out utility-scale solar development, it is not in the best interest of the Township, and it is unlikely to withstand judicial scrutiny.

Public Policy

While the proposed ordinance gives the appearance of permitting solar developments in Cohoctah Township, it contains two (2) "poison pills" which make it virtually impossible for a utility-scale solar development to be located in the Township if the proposed ordinance is adopted.

First, the proposed ordinance prevents land enrolled in the Farmland and Open Space Preservation Act ("PA 116") from being used for a utility-scale solar development. This is directly opposed to State of Michigan policy regarding solar power developments and PA 116 land.

From an economic perspective, banning solar energy developments on farmland preservation program land in the Township would have severe ramifications. The adoption of solar energy represents a significant opportunity for local economic growth. It attracts investments, creates jobs, and stimulates the development of a green economy. Restricting these developments would curtail potential sources of revenue for the Township and the State, hindering economic progress and limiting job creation in the renewable energy sector.

Solar energy projects have the potential to generate substantial tax revenue, contributing to the funding of public services and infrastructure improvements. By banning such developments, the Township would forgo these additional resources, potentially burdening taxpayers and impeding local economic development.

Preserving farmland is undoubtedly crucial for sustainable agriculture and food security. However, combining farmland preservation with the integration of renewable energy sources, such as solar power, can lead to more sustainable land use practices. By allowing solar energy developments on protected farmland, the Township can achieve a dual-purpose objective: conservation and renewable energy generation.

Solar energy is a clean and abundant source of power, contributing to the reduction of greenhouse gas emissions and mitigating the effects of climate change. By prohibiting solar energy developments on protected farmland, the Township may inadvertently discourage the transition to renewable energy sources, impeding progress towards environmental sustainability goals. It is imperative to strike a balance between land preservation and meeting energy needs through sustainable means.

A ban on solar energy developments on farmland preservation program land in the Township may have significant social consequences. Access to clean energy is an essential component of a sustainable future. By limiting the availability of solar energy, the Township would impede progress towards reducing reliance on fossil fuels, which are associated with negative health effects and environmental degradation. It also impedes the State's clear stated goals of increasing renewable energy sources.

Furthermore, embracing solar energy developments can have positive community impacts. Solar farms can serve as educational tools, raising awareness about renewable

energy and fostering community engagement. They can also provide opportunities for partnerships with educational institutions, creating research and learning opportunities for those interested in sustainable energy technologies.

In sum, it is directly against public policy for a Michigan Township to pass an ordinance banning solar energy developments on land enrolled in PA 116. The economic, environmental, and social consequences of such a ban are substantial. By impeding economic growth, hindering environmental sustainability efforts, and limiting access to clean energy, the Township would be neglecting its responsibility to promote public welfare. Striking a balance between farmland preservation and renewable energy integration is crucial to ensure sustainable development, foster economic growth, and meet the energy demands of the future.

The interests of the County also counsel against approval of this ordinance. If Livingston County wishes for its residents to experience the benefits of clean and renewable energy, it cannot encourage townships to pass backwards and draconian ordinances such as the ordinance proposed by Cohoctah Township.

Exclusionary Zoning

Second, the proposed ordinance establishes an "overlay district" of only 134 acres. As the staff comments note, when considered in conjunction with the onerous setback requirements, there are only 54 remaining acres for a utility-scale development. This could be further reduced in the future with the new 500-foot setbacks for dwellings. Combined with the ban on PA 116 land, this makes the proposed ordinance an example of illegal exclusionary zoning. Initially by judicial declaration, *Kropf v Sterling Heights*, 391 Mich 139, 155–156, 215 NW2d 179 (1974), and shortly after by statute (now codified as MCL 125.3207), Michigan prohibits what has become nationally known as exclusionary zoning. The ZEA provision reads, in its entirety, as follows:

A zoning ordinance or zoning decision shall not have the effect of totally prohibiting the establishment of a land use within a local unit of government in the presence of a demonstrated need for that land use within either that local unit of government or the surrounding area within the state, unless a location within the local unit of government does not exist where the use may be appropriately located or the use is unlawful.

The Michigan Court of Appeals has stated "we know from our precedents that a community cannot effectively zone out legal businesses." *Truckor v Erie Twp*, 283 Mich App 154, 164, 771 NW2d 1 (2009).

Here, the proposed ordinance would (and is intended to) "effectively zone out" utility-scale solar developments. Consequently, the proposed ordinance would not survive judicial scrutiny since there is a demonstrated need for alternative energy sources, including solar, in the State of Michigan.¹

Conclusion

In sum, the proposed ordinance is a startlingly clear attempt to zone utility-scale solar developments out of the Township. This action is not in the best interests of the residents of Cohoctah Township or Livingston County. Excluding solar energy deprives the Township and its residents of the many benefits of solar developments. Further, the proposed ordinance is unlikely to withstand judicial scrutiny and opens the Township and potentially the County to the many negative effects that flow from that result.

My clients urge the Planning Commission to recommend denial of the proposed ordinance. The rural character of the Township and the interests of adjacent property owners can be protected by more reasonable regulations than the scheme currently before the Commission.

Please do not hesitate to contact me with questions or concerns. Thank you.

Very truly yours,

DALTON & TOMICH, PLC

/s/ Lawrence Opalewski

¹ Specifically, the State of Michigan has a [stated goal](#) of generating 60% of electricity from renewable sources, such as solar, by 2030.

August 16, 2023

Livingston County Planning Commission,

The following is part of my letter read during last month's planning commission meeting:

Upon review of the staff comments of the Conway Township solar ordinance, I can appreciate and thank you for most of the recommendations and guidance suggested. One area noted that concerns me are the staff comments to the specific professional qualifications or experience for the studies listed for the applicant to attain compliance. I think item 9. of that section should read: Any additional studies requested, and experts chosen by the Planning Commission. If the developers are allowed to hire the experts to perform these very important studies, how could the township officials confidently depend on the presented results? This is like asking the fox to guard the hen house.

The following is the comment included in the review notes provided to Conway Township:

"Sara Porter, Conway Township, wants additional studies for proposed developments and wants it included in the ordinance."

Does this sound like the previous paragraph I just read? I specifically stated that the experts should be chosen by the township, not that I wanted more studies included in the ordinance. I even provided my written comments at the end of the meeting. Am I pointing this out because I, Sarah Porter, need to be accurately cited in Livingston County Planning Commission minutes? Please be assured, the answer is no.

I completely understand that my comments at the end of the day, are just that, my comments. My right to free speech and making my opinions and concerns heard. However, the comments the commissioners make, do matter, which is the entire reason this process exists. So much so that some people take notes, writing everything that was said in order to properly review the ordinance for the suggested changes that need to be evaluated. Sometimes, your comments are even videoed and referenced later to make sure the information that was written was accurate.

I am pointing this out because the comments made by the commissioners were also not accurately reflected in the review notes provided to Conway Township. Specifically, commissioner Call was missing three comments, commissioner Bowdoin was missing one comment, and commissioner Funk was missing two comments. Additionally, it would be very helpful if the review notes included the page and section numbers referenced by each commissioner when they speak. For example, Commissioner Call made a comment about permits and stated it was "page 7, number 2". The review comments state "Commissioner Call inquired about building permits by county or zoning administrator." Without the referenced page and section number there is no way to know if the commissioner was inquiring about Private, Rooftop, or Utility Scale Solar in this instance. If the commissioner's comments are included as stated, with all the pages and sections referenced, the provided review comments will be more beneficial to the townships you are serving.

You may feel that if every detail from a meeting is important, then people should attend the meetings to make sure they hear everything that is said. I cannot argue with that. Certainly, body language and facial expressions provide information that are sometimes missed and would never be captured in the

minutes of a meeting. For example, Commissioner Ikle's eyebrows often tell a story all on their own. I completely understand that in the past these meetings were virtually empty. My guess is aside from the gentlemen that I would bet is sitting over my left shoulder at the back of the room, there was no one here to verify the comments made to the next month's minutes. This board may feel like many other boards we are encountering that cannot wait for the day we retreat to our "normal lives." However, times are changing and there are people in this room that will forever be involved in the governments of their local community. When times change, policies and procedures must change, or we produce subpar results. This is true in business, and it is true in life. If the job of this board is to serve the local municipalities, then the minutes simply must accurately reflect all the comments made by each commissioner.

I have included copy of my letter from last month along with a list of the omitted comments for your reference. I truly hope you can receive my remarks today as the constructive criticism they are intended to be.

Sincerely,

Sarah K. Porter

July 19, 2023

Livingston County Planning Commission,

Upon review of the staff comments of the Conway Township solar ordinance, I can appreciate and thank you for most of the recommendations and guidance suggested. One area noted that concerns me are the staff comments to the specific professional qualifications or experience for the studies listed for the applicant to attain compliance. I think item 9. of that section should read: Any additional studies requested, and experts chosen by the Planning Commission. If the developers are allowed to hire the experts to perform these very important studies, how could the township officials confidently depend on the presented results? This is like asking the fox to guard the hen house.

Other staff comments leave me perplexed and questioning the intent of the comments. Specifically, the section stating "As proposed, the township has identified only a three parcel, 136-acre overlay district for future large/utility scale solar energy systems/facility development within the township. As such, does this mean that no other proposed solar energy system facility will be considered unless it is located solely within this district? If so and to clarify, does that also mean that, for example, a township resident with a large-acre parcel, also in close proximity to the existing overheard electrical line, would not legally be allowed to pursue a large/utility scale solar energy facility development on their property as well? Are there plans for any additional areas that could be identified in the future as potential large/utility scale solar energy overlay districts?" This comment to me begs the question, does the planner understand the concept of an overlay? With 24 years of experience, I believe he most certainly does. So, this nags at my gut. I re-read it, am I misunderstanding the comments? My gut tells me to read between the lines. What is he asking, what is being suggested, and why? So, I read. I compared other staff comments made on Handy, Cohoctah, and Marion ordinances. To my knowledge none of the townships thus far have made a request for advice from the Livingston County Planning Commission as to the appropriate size or acreage for a solar energy system. Additionally, I could find no mention of a staff comment to suggest such an appropriate size. It seems extremely unlikely that our township would get this far into this process, all the way to requesting you to review our ordinance, only to be considering more, or other locations to allow this land use. The details, intent, and tone set in our ordinance makes it clear that no other location is of interest nor being considered.

Our community has spent the last ten months researching, analyzing, writing letters, attending every meeting possible, demanding that our boards listen to our concerns, and ultimately assisting in the drafting of the ordinance before you today. Conway Township and other surrounding townships are properly identifying and zoning land for solar energy systems to meet the demonstrated need of our residents, including future growth. Our residential/agricultural community is not interested in an industrial land use overtaking our township, no matter how the State of Michigan wants to define them. With the help of an excellent attorney, many safeguards were added to ensure the health, safety, and general welfare of the community, the entire community, not just the large landowners, but the majority of the residents. These staff comments seem to come from a different position. Respectfully, these comments suggest the planner does not have his finger on the pulse of the very community he is ultimately intended to protect.

Sincerely,

Sarah K. Porter

7. ZONING REVIEWS:

A. Z-24-23: CONWAY TOWNSHIP, AMENDMENTS TO ZONING ORDINANCE ARTICLES- VARIOUS ARTICLES: SOLAR ENERGY SYSTEM OVERLAY DISTRICT.

The Conway Township Planning Commission proposes to amend various articles in the Township Zoning Ordinance to regulate Solar Energy Systems. Principal Planner Stanford reviewed his report with key findings throughout the text including but not limited to:

- Overlay District of 136 acres: Location, proximity to transmission lines, owner notification
- Written description of the fire suppression system that will be installed as well as any specialized equipment necessary for emergency response.
- Submit Safety measures and user manual information to Emergency Management Director as well as the County Environmental Health Department Director for compliance, permanent filing, and reference.
- Be specific describing the qualifications for 'qualified individuals' completing all Impact Assessments.
- Develop a Special Land Use Documentation for Permit Transfer to run with the land.

Township Recommendation: Approval. The Conway Township Planning Commission recommended Approval of this set of zoning amendments at its June 12, 2023 meeting. There were public comments both for and against different aspects of the proposed ordinance language noted in the minutes.

Staff Recommendation: Approval with Conditions. The proposed amendments appear to be reasonable and appropriate. There are a few key elements as highlighted in the review that have remaining questions and clarifications which should be addressed before any final approval is given by the township. In addition, Staff would highly recommend that the township carefully consider all Staff comments noted throughout the review before proceeding with any final approval of the proposed amendments by the township as well.

Commission Discussion: Commissioner Call inquired about building permits by county or zoning administrator and how will the Township confirm abandonment. Commissioner Call also inquired about who will pay for the training for the emergency responders and if Township permits are required for solar developments. Commissioner Bowdoin stated that the Township Planning Commission and citizens have been supportive to create a cohesive ordinance for the community. Commissioner Bowdoin believes that the builder should be responsible for the emergency training of personnel. Commissioner Bowdoin asked if the proposed ordinance is too exclusionary with regards to the size of the proposed overlay district. Commissioner Ikle stated that the Township should be asking for an additional endorsement for the development and who asked for \$25 million for insurance. Commissioner Ikle also asked about the security bond and how it would not come with a new entity. The Township should also have the ability to deny an owner based on track record and other background information per attorney review. There are also no definitions on financial security and should be included in the ordinance. Commissioner Funk believes there is still lots of items that need to be reviewed. Commissioner Funk also stated concerns over roads and impacts upon infrastructure due to solar developments. There also needs to be some detail regarding conceptual plans and what is the minimum requirements. Commissioner Ikle suggested townships use a planner for development of ordinances.

Public Comment: Steve Smith, Conway Township, asked about inverters and the setback requirements. Brian Williams, Conway Township, suggested that solar developers are not truthful regarding their reasons for developments in certain areas. Sara Porter, Conway Township, wants additional studies for proposed developments and wants it included in the ordinance. Mike Brown, Conway Township, explained that the \$25 million requested by Township includes abandonment and decommissioning costs; would like comments included in county review to the township. Steve Weiss, Conway Township, stated that the township planner and attorney led them down the wrong path regarding their development of the solar ordinances.

Livingston Country Planning Commission – Comments not included in Conway Township's Solar Ordinance Review:

Call –

1. Pg 7 #2 - Building permits for Private Solar Energy Systems?
2. Pg 8 F - Is the greenbelt approved by the Planning Commission or the Zoning Administrator? Include in the site plan?
3. Pg 15 #5 – Township permits is not listed.

Bowdoin –

1. Pg 16 F – Stated this paragraph gives him “heartburn” because gaps in the fence could lead to problems with animals and kids playing within the facility.

Funk –

1. Pg 11 – Emergency response plan – Is there a county standard and does one need to be developed?
2. Pg 7 – Require a report to prove how much energy the system is producing.

**COHOCTAH TOWNSHIP
LIVINGSTON COUNTY, MICHIGAN**

**RESOLUTION TO ADOPT AN ORDINANCE TO AMEND THE ZONING
ORDINANCE TO REGULATE SOLAR ENERGY SYSTEMS**

At a meeting of the Township Board for the Township of Cohoctah, Livingston County,
Michigan, held on the 14th day of September, 2023, at ____ p.m.

PRESENT: _____

ABSENT: _____

The following preamble and resolution were offered by _____
and seconded by _____.

WHEREAS, pursuant to the Michigan Zoning Enabling Act, Act 110 of 2006, MCL
125.3101 *et seq.* ("MZEA"), the Township of Cohoctah ("Township") has authority to adopt and
amend zoning ordinances regulating the use of land in the Township; and

WHEREAS, the Township desires to consider amending its Zoning Ordinance to regulate
solar energy systems; and

WHEREAS, upon giving notice in accordance with the MZEA, the Cohoctah Planning
Commission ("Planning Commission") held a public hearing regarding the proposed zoning
ordinance on June 1, 2023; and

WHEREAS, the Planning Commission on July 6, 2023 recommended approval of the
proposed zoning ordinance to the Township Board of Trustees; and

WHEREAS, the Township Board has considered the proposed zoning ordinance
amendments and wishes to adopt the proposed ordinance as amended by the Township Board
(see "Ordinance" attached as **Exhibit A**).

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

1. The Ordinance (Exhibit A) is hereby adopted as amended by the Township.
2. The Ordinance shall be filed with the Township Clerk.
3. The Township Clerk shall publish a summary of the Ordinance in a newspaper of general circulation in the Township within 15 days.
4. The application fee is set at \$3,000.00 pursuant to the Ordinance.
5. Any and all resolutions that are in conflict with this Resolution are hereby repealed 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 LIVINGSTON)

I, the undersigned, the duly qualified and acting Clerk of the Township of Cohoctah, Michigan, CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said Township at a regular meeting held on the 14th day of September, 2023.

Barb Fear, Township Clerk

COHOCTAH TOWNSHIP

ORDINANCE NO. _____

**AN ORDINANCE TO AMEND THE ZONING ORDINANCE
TO REGULATE SOLAR ENERGY SYSTEMS**

The Township of Cohoctah ordains:

Section 1. Adoption of New Article 27, Solar Energy System Overlay District

New Article 27, entitled “Solar Energy System Overlay District,” is added to the Zoning Ordinance and reads as follows:

Section 27.01 Purpose and Findings

- A. Purpose. The Solar Energy System Overlay District (the “District”) is intended to provide suitable location for utility-scale solar energy systems that are otherwise authorized under state law and the Township’s Code of Ordinances and Zoning Ordinance to meet a reasonable demonstrated need for renewable energy land uses in the Township. It is the intent of the Township to permit these systems to the extent a demonstrated need exists for the land use by regulating the siting, design, construction, operation, monitoring, modification, and removal of such systems to protect the public health, safety, and welfare, and to ensure compatibility of land uses in the vicinity of solar energy systems. The Township seeks to preserve its rural character and agricultural heritage. To these ends, the land included in this District are within reasonable proximity to existing electric power transmission infrastructure.
- B. Findings. In establishing this overlay district, the Township of Cohoctah finds as follows:
1. It is necessary and reasonable to permit utility-scale solar energy systems in the Township to the extent that there is a demonstrated need for that land use.
 2. Land use for utility-scale solar energy systems beyond a reasonable and legitimate demonstrated need to provide for the Township’s energy needs would have needless adverse effects on surrounding businesses, residences, and agricultural properties, and will be detrimental to the health, safety, welfare, and prosperity of the Township and its residents.
 3. The Township wishes to preserve its existing topography and rural character, maintain property values, and protect and preserve the quality and pace of rural life of its residents, while also preserving the environment and protecting wildlife.
 4. Utility-scale solar energy systems can adversely impact the health, safety, welfare, and prosperity of the community, including existing property values, especially when in proximity to residential uses, farms, and forests.

5. Utility-scale solar energy systems must be carefully managed to reduce the adverse long-term effects such land use can have on the productivity of farmland. *See* University of Michigan Graham Sustainability Institute & Michigan State University Extension, “Planning & Zoning for Solar Energy Systems.”
6. Several Michigan communities have suffered, or are suffering, from fiscal uncertainty due to litigation and rule changes concerning taxation arising from rural renewable energy production and land uses.
7. The Township adopts these land use regulations to balance any demonstrated need for utility-scale solar energy systems in the Township with protection of the public, health, and safety welfare.
8. A utility-scale solar energy system is drastically different than traditional agricultural activities and necessitates more stringent zoning requirements to protect the health, safety, and welfare of township residents.
9. The Township has reviewed its other zoning districts, including the Light Industrial Zoning District, which is small and located near residential homes and found that it is inappropriate for utility-scale solar energy systems. Creating a new utility-scale solar energy system overlay district is a better fit in the Agriculture/Residential Zoning District to both facilitate the land use, but to minimize the impact on the health, safety, and welfare of township residents.

Section 27.02 Delineation of the Solar Energy System Overlay District

- A. The Solar Energy System Overlay District overlays existing zoning districts delineated on the official Cohoctah Township Zoning Map, which Township Zoning Map is hereby amended to add the Solar Energy Overlay District described in this section and Depicted on **Map A**. The boundaries of the Solar Energy System Overlay District are depicted on Map A, incorporated herein by reference, and are generally described as follows:

Tax Payer Identification 4702-08-400-005

SEC 8 T4N R4E BEG S 230 FT FROM E 1/4 COR, TH W 1320 FT, TH N 210 FT, TH W ALG EW 1/4 LINE 2970 FT, TH S 1320 FT, TH W 990 FT, TH S 350 FT, TH E 990 FT, TH S 310 FT, TH E 2970 FT, TH N 1400 FT, TH E 1320 FT, TH N 350 FT TO POB. COMB FROM 08-300-002 & 08-400-004 IN 1983 & SHOULD HAVE INC 08-200-004 WHICH IS NOW KNOWN AS 08-200-009 - THE E 550 FT OF THE W1/2 OF THE NE1/4 SEC 8, ALSO INCLUDING THE WEST 990FT OF THE S 135FT OF THE NW 1/4 OF THE SW1/4 191.29 AC

EXCEPT FOR THE WESTERLY 1000 FEET AND SOUTHERLY 650 FEET OF THE ABOVE-DESCRIBED PARCEL, WHICH IS APPROXIMATELY 134 ACRES AS DEPICTED ON MAP A.

Section 27.03. Permitted Uses.

There are no uses permitted by right in the Solar Energy System Overlay District, other than uses permitted by right in the underlying zoning districts.

Section 27.04. Special Land Uses.

The following uses are permitted following approval by the Planning Commission as a Special Land Use in the Solar Energy System Overlay District as regulated by Article 13 (special land uses) and Article 20 (site plan review).

Utility-Scale Solar Energy Systems

Section 2. Amendment of Section 3.01 of the Zoning Ordinance

Section 3.01 of the Zoning Ordinance, entitled “Establishment of Zoning Districts,” is amended to read as follows:

The Township is hereby divided into the following zoning districts as shown on the Official Zoning Map on file in the office of the Township Clerk, which together with all explanatory matter shown thereon, is hereby adopted by reference, and declared to be a part of this Ordinance:

Article IV	RD	Resource Development District
Article V	WRD	Waterways Resource Development District
Article VI	AR	Agricultural Residential District
Article VII	RR	Rural Residential District
Article VIII	SR	Suburban Residential District
Article IX	S	Settlement District
Article X	NSC	Neighborhood Service Commercial District
Article XI	LI	Light Industrial District
Article XII	MHR	Mobile Home Residential District
Article XXVI	LRR	Limited Recreation Residential
Article XXVII	SEOD	Solar Energy System Overlay District

Section 3. Addition of Definitions to Article 2 of the Township Zoning Ordinance

The following definitions are added to Article 2 of the Township Zoning Ordinance, consistent with the existing ordering of definitions in that section:

- A. Building Integrated Photovoltaics (BIPVs): A small, private Solar Energy System that is integrated into the structure of a building, such as solar roof tiles and solar shingles.
- B. Ground Mounted Solar Energy System: A Private or Utility-Scale Solar Energy System that is not attached to or mounted to any roof or exterior wall of any principal or accessory building.
- C. Maximum Tilt: The maximum angle of a solar array (i.e., most vertical position) for capturing solar radiation as compared to the natural or unaltered ground or topography upon which the solar array is installed.
- D. Minimum Tilt: The minimal angle of a solar array (i.e., most horizontal position) for capturing solar radiation as compared to the natural or unaltered ground or topography upon which the solar array is installed.
- E. Private Solar Energy System: A Solar Energy System used exclusively for private purposes and not used for any commercial resale of any energy, except for the sale of surplus electrical energy back to the electrical grid.
- F. Roof or Building Mounted Solar Energy System: A Private Solar Energy System attached to or mounted on any roof or exterior wall of any principal or accessory building but excluding BIPVs.
- G. Solar Energy System: Any part of a system that collects or stores solar radiation or energy for the purpose of transforming it into any other form of usable energy, including the collection and transfer of heat created by solar energy to any other medium by any means.
- H. Utility-Scale Solar Energy System: A Solar Energy System in which the principal design, purpose, or use is to provide energy to off-site uses or the wholesale or retail sale of generated electricity to any person or entity.

Section 4. Addition of New Section 13.27, entitled “Solar Energy Systems.”

New Section 13.27, entitled “Solar Energy Systems,” is added to the Township’s Zoning Ordinance and reads as follows:

Section 13.27. Solar Energy Systems.

A. General Provisions. All Solar Energy Systems are subject to the following requirements:

1. All Solar Energy Systems must conform to the provisions of this Ordinance and all county, state, and federal regulations, and safety requirements, including applicable building codes

and applicable industry standards, including those of the American National Standards Institute (ANSI).

2. If an applicant, owner, or operator of a Solar Energy System fails to comply with this Ordinance, the Township, in addition to any other remedy under this Ordinance, may revoke any approvals after giving the applicant notice and an opportunity to be heard. Additionally, the Township may pursue any legal or equitable action to abate a violation and recover any and all costs, including the Township's actual attorney fees and costs.

B. Private Solar Energy Systems.

1. Administrative Review. Except as provided in subsection (d) below, all Private Solar Energy Systems require administrative approval as follows:

- a. *Application to Zoning Administrator.* An applicant who seeks to install a Private Solar Energy System must submit an application to the Zoning Administrator on a form approved by the Township Board.
- b. *Application Requirements.* The application must include:
 1. A site plan depicting setback, panel size, and the location of property lines, buildings, fences, greenbelts, and road right of ways. The site plan must be drawn to scale.
 2. Photographs of the property's existing condition.
 3. Renderings or catalogue cuts of the proposed solar energy equipment.
 4. A certificate of compliance demonstrating that the system has been tested and approved by Underwriters Laboratories (UL) or other approved independent testing agency acceptable to Township.
 5. A copy of the manufacturer's installation directions.
- c. *Zoning Administrator Authority.* The Zoning Administrator is authorized to approve, approve with conditions, or deny applications for Private Solar Energy Systems. An aggrieved party may appeal the Zoning Administrator's decision to the Zoning Board of Appeals pursuant to Article XXII of the Zoning Ordinance.
- d. *Exclusions from Administrative Review.* Administrative review is not required for (i) a single solar panel with a total area of less than eight square feet; and (ii) repair and replacement of existing solar energy equipment if there is no expansion of the size or area of the solar energy equipment.

2. Private Solar Energy System BIPVs. Private Solar Energy System BIPVs are permitted as accessory uses in all zoning districts, subject to administrative approval as set forth in this section. A building permit is required for the installation of BIPVs.

3. Roof or Building Mounted Private Solar Energy Systems. Roof or Building Mounted Private Solar Energy Systems are permitted in all zoning districts as an accessory use, subject to administrative approval as set forth in this section and subject to the following requirements:

- a. *Safety.* A Roof or Building Mounted Private Solar Energy System must be installed, maintained, and used only in accordance with the manufacturer's directions, and it must comply with all applicable codes, including the construction code and electric code.
- b. *Building Permit.* A building permit is required for installation of a Roof or Building Mounted Private Solar Energy System.
- c. *Maximum Height.* No part of the Solar Energy System mounted on a roof is permitted to extend more than five feet beyond the peak of the roof or to exceed the maximum building limitation for the zoning district in which it is located. No part of a Solar Energy System mounted on a roof is to project beyond the eaves of the room.
- d. *Location.* If the Solar Energy System is mounted on a building in an area other than the roof, no part of the Solar Energy System is permitted to extend beyond the wall on which it is mounted. A Solar Energy System mounted on a building wall may not face an adjacent public right-of-way.
- e. *Appearance.* Roof or Building Mounted Private Solar Energy Systems must be neutral in color and substantially non-reflective of light.
- f. *Abandonment.* If a Roof or Building Mounted Private Solar Energy System has been abandoned, the property owner must remove it within three months after the date of abandonment.
- g. *Nonconforming Buildings.* A Roof or Building Mounted Private Solar Energy System installed on a nonconforming building or structure is not considered an expansion of the nonconformity, but it must meet all height and placement requirements of the zoning district and this section.
- h. *Inspection.* The Zoning Administrator may inspect a Private Solar Energy System for compliance with this ordinance upon providing reasonable notice to the property owner or occupant.

4. Ground Mounted Private Solar Energy Systems. Ground Mounted Private Solar Energy Systems are permitted in all zoning districts except the Settlement District as an accessory

use, subject to administrative approval as set forth in this section and subject to the following requirements:

- a. *Safety.* A Ground Mounted Private Solar Energy System must be installed, maintained, and used only in accordance with the manufacturer's directions, and it must comply with all applicable codes, including the construction code and electric code. The Ground Mounted Private Solar Energy System must be permanently and safely attached to the ground.
- b. *Building Permit.* A building permit is required for installation of a Ground Mounted Private Solar Energy System.
- c. *Maximum Height.* A Ground Mounted Private Solar Energy System must not exceed the maximum building height for adjacent accessory buildings and must not exceed 10 feet above the ground when oriented at maximum tilt.
- d. *Location.* A Ground Mounted Private Solar Energy System must be located in the rear yard or side yard and meet the applicable setback requirements for the zoning district.
- e. *Underground Transmission.* All power transmission or other lines, wires, or conduits from a Ground Mounted Private Solar Energy System to any building or other structure must be located underground. If batteries are used as part of the Ground Mounted Private Solar Energy System, they must be placed in a secured container or enclosure.
- f. *Screening.* Greenbelt screening is required around any Ground Mounted Private Solar Energy System and around any equipment associated with the system to obscure, to the greatest extent possible, the Solar Energy System from any adjacent residences. The greenbelt must consist of shrubbery, trees, and other non-invasive plant species that provide a visual screen. In lieu of a planting greenbelt, a decorative fence that is at least 50% opaque (meeting the requirements of Section 16.29 of this Ordinance applicable to fences) may be used if approved by the Planning Commission.
- g. *Lot Area Coverage.* The area of the Ground Mounted Private Solar Energy System must not exceed 50% of the square footage of the principal building on the property.
- h. *Appearance.* The exterior surfaces of a Ground Mounted Private Solar Energy System must be generally neutral in color and substantially non-reflective of light.

- i. *Abandonment.* If a Ground Mounted Private Solar Energy System has been abandoned, the property owner must notify the Township and remove the system within three months after the date of abandonment.
- j. *Nonconforming Buildings.* A Ground Mounted Private Solar Energy System installed on a nonconforming building or structure is not considered an expansion of the nonconformity, but it must meet all height and placement requirements of the zoning district and this section.
- k. *Inspection.* The Zoning Administrator may inspect a Private Solar Energy System for compliance with this ordinance upon providing reasonable notice to the property owner or occupant.

C. Utility-Scale Solar Energy Systems. Utility-Scale Solar Energy Systems are permitted by Special Land Use approval in the Solar Energy System Overlay District and require a special land use permit under Article 13 and site plan approval under Article 20. Utility-Scale Solar Energy Systems are also subject to the following requirements:

1. *Definitions.* For purposes of this Section 13.27, the following terms and words are defined as follows. Should there be any conflict between the definitions of this Section and any other part of this Ordinance, the terms of this Section shall govern.

- a. *Abandonment.* Any solar energy system or facility that is no longer producing power, including damaged panels and non-functioning panels.
- b. *Conceptual Plan.* A map and summary of the proposed development or land use, indicating the lands to be included, a brief description of the proposed project, a timeline for the proposed project, where and how project will connect to the power grid, and any other information Applicant deems necessary to provide the Township with a general overview of the proposed project.
- c. *Decommission.* To remove or retire a solar energy system or facility from active service.
- d. *Height.* The height of a solar energy system and components, measured vertically from the natural grade to its highest point at maximum tilt.
- e. *Non-Participating Property.* A property that is not subject to a Utility Scale Solar Energy System lease or easement agreement at the time an application is submitted for a Special Land Use for the purposes of constructing a Utility Scale Solar Energy System.
- f. *Participating Property.* A property that participates in a lease or easement agreement, or other contractual agreement, with an entity

submitting a Special Land Use Permit application for the purpose of developing a Utility Scale Solar Energy System.

2. *Special Land Use Permit Application Requirements.* In addition to the requirements of Article 13, the applicant for a Utility-Scale Solar Energy System must provide the Township with all of the following:

- a. The name of the applicant, any parent company, subsidiary of the parent company, along with any “doing business as” of the parent company.
- b. Application fee in an amount set by resolution or fee schedule approved by the Township Board.
- c. A list of all parcel numbers that will be used by the Utility-Scale Solar Energy System including applicable attachments, establishing ownership of each parcel, with all lease agreements, easements, or purchase agreements for the subject parcels. All agreements related to the use of the subject parcels must be recorded with the Livingston County Register of Deeds.
- d. An operations agreement setting forth the operations parameters, the name and contact information of the certified operator, the applicant’s inspection protocol, emergency procedures, and general safety documentation.
- e. A written emergency response plan detailing the applicant’s plan for responding to emergencies, including fire emergencies, and analyzing whether adequate resources exist to respond to fires and other emergencies. If adequate resources do not exist, the applicant must identify its plan for providing those resources.
- f. A written description of the fire suppression system that will be installed, which must identify the manufacturer of the fire suppression system and generally describe its operations and capacity to extinguish fires.
- g. Current ground and aerial photographs of the participating property, in both a physical and electronic copy of the photographs.
- h. A copy of the applicant’s power purchase agreement or other written agreement, with any exhibits or attachments thereto, with an electric utility showing approval of an interconnection with the proposed Utility-Scale Solar Energy System.
- i. A written plan for maintaining the subject property, including a plan for maintaining and inspecting drain tiles and addressing stormwater management.

- j. A decommissioning and land reclamation plan describing the actions to be taken following the abandonment or discontinuation of the Utility-Scale Solar Energy System, including evidence of proposed commitments with property owners to ensure proper final reclamation, repairs to roads, and other steps necessary to fully remove the Utility-Scale Solar Energy System and restore the subject parcels.
- k. Financial security in the manner of an escrow account funded at \$25,000.00 with a statement that those funds are to be used pursuant to this Ordinance. The escrow fee must be deposited with the Township in cash. The applicant must replenish the escrow account if it has less than \$5,000.00 in it in the amount of estimated outstanding costs. Failure to replenish the escrow account will result in the Township suspending the processing or finalizing of the application.
- l. A plan for resolving complaints from the public or other property owners concerning the construction and operation of the Utility-Scale Solar Energy System.
- m. A plan for managing any hazardous waste.
- n. A transportation plan for construction and operation phases, including any applicable agreements with the Livingston County Road Commission and Michigan Department of Transportation.
- o. An attestation that the applicant will indemnify and hold the Township, and its elected and appointed officials, harmless from any costs or liability arising from the approval, installation, construction, maintenance, use, repair, or removal of the Solar Energy System. The Township shall be named as an additional insured for such indemnity under C.23.
- p. A copy of the manufacturer's directions or instruction manual for installing, maintaining, and using the Utility-Scale Solar Energy System.
- q. A ground cover vegetation establishment and management plan that complies with this ordinance.
- r. Proof of environmental compliance, including compliance with Part 31, Water Resources Protection, of the Natural Resources and Environmental Protection Act; (MCL 324.3101 et. seq.; Part 91, Soil Erosion and Sedimentation Control (MCL 324.9101 et. seq.) and any corresponding County ordinances; Part 301, Inland Lakes and Streams, (MCL 324.30101 et. seq.); Part 303, Wetlands (MCL 324.30301 et. seq.); Part 365, Endangered Species Protection (MCL324.36501 et. seq.); and any other applicable laws and rules in force at the time the application is considered by the Township.

- s. A groundwater analysis of all parcels in the participating property.

- t. Any additional information or documentation requested by the Planning Commission, Township Board, or other Township representative.

3. *Site Plan Application Requirements.*

- a. *Contents of Site Plan.* In addition to the requirements in Article 20, the applicant must provide a boundary survey by surveyor licensed in the State of Michigan of the project and a detailed site plan draft to a scale of 1" = 200 feet with the following:
 - 1. Location of all existing and proposed dwellings, structures, panels, equipment, electrical tie lines, transmission lines, transformers, inverters, substations, security fencing, and all other components of the Utility-Scale Solar Energy System within the participating property and all dwellings and/or structures within 1000 feet of the property lines of the participating property.
 - 2. Depiction (to scale) of all setbacks, property lines, fences, signs, greenbelts, screening, drain tiles, easements, flood plains, bodies of water, proposed access drives, and road rights of way.
 - 3. Indication of how and where the system will be connected to the power grid.
 - 4. Plan for any land clearing and grading required for the installation and operation of the system.
 - 5. Plan for ground cover establishment and management.
 - 6. Plan for providing a wildlife corridor that provides access for wildlife to navigate through the development.
 - 7. Description of measures to be taken to support the flow of rainwater and/or stormwater management.
 - 8. Security plan detailing measures to prevent unauthorized trespass and access during the construction, operation, removal, maintenance, or repair of the Utility-Scale Solar Energy System.
 - 9. A maintenance plan, including landscaping upkeep, regular checks, and maintenance for the equipment, and decommissioning and removal. The description shall include maintenance schedules, types of maintenance to be performed, and decommissioning and removal procedures and schedules if the Utility-Scale Solar Energy System is decommissioned. The maintenance plan must include a plan for maintaining all setback areas in the project.

10. Anticipated construction schedule including timeline to completion and scope of work.
11. Sound modeling study including sound isolines extending from the sound sources to the property lines.
12. Any additional studies requested by the Planning Commission, including but not limited to the following:
 - a. Visual Impact Assessment: A technical analysis by a third-party qualified professional acceptable to the Township of the visual impacts of the proposed project, including a description of the project, the existing visual landscape, and important scenic resources, plus visual simulations that show what the project will look like (including proposed landscaping and other screening measures), a description of potential project impacts, and mitigation measures that would help to reduce the visual impacts created by the project.
 - b. Environmental Analysis:
 - i. The applicant shall have a third-party qualified professional, acceptable to the Township, conduct an analysis to identify and assess any potential impacts on the natural environment including, but not limited to, wetlands and other fragile ecosystems, historical and cultural sites, and antiquities. The applicant shall take appropriate measures to minimize, eliminate, or mitigate adverse impacts identified in the analysis.
 - ii. The applicant shall identify and evaluate the significance of any net effects or concerns that will remain after mitigation efforts. The applicant shall comply with applicable parts of the Michigan Natural Resources and Environmental Protection Act (Act 451 of 1994, MCL 324.101 et seq.) including but not limited to Part 31 Water Resources Protection (MCL 324.3101 et seq.), Part 91 Soil Erosion and Sedimentation Control (MCL 324.9101 et seq.), Part 301 Inland Lakes and Streams (MCL 324.30101 et seq.), Part 303 Wetlands (MCL 324.30301 et seq.), Part 323 Shoreland Protection and Management (MCL 324.32301 et seq.), Part 325 Great Lakes Submerged Lands (MCL 324.32501 et seq.), and Part 353 Sand Dunes Protection and Management (MCL 324.35301 et seq.). .

- c. Stormwater Study: An analysis by a third-party qualified professional acceptable to the Township studying the proposed layout of the Utility-Scale Solar Energy System and how the spacing, row separation, and slope affects stormwater infiltration, including calculations for a 100-year rain event. Percolation tests or site-specific soil information must be provided to demonstrate infiltration on-site without the use of engineered solutions.
 - d. Glare Study: An analysis by a third-party qualified professional acceptable to the Township to determine if glare from the Utility-Scale Solar Energy System will be visible from nearby residents and roadways. If required, the analysis will consider the changing position of the sun throughout the day and year and its influences on the utility-scale solar energy system.
 - e. Wildlife Impact: A wildlife impact study, including an analysis of the impact on the properties within one mile of the project.
 - f. Utility-scale solar energy systems are not permitted on property enrolled in the Farmland and Open Space Preservation Act, being in PA 116, of 1974, now codified in Part 361 of the Natural Resources and Environmental Protection Act, PA 451 of 1974, as amended.
- b. *Conceptual Layout Plan.* Applicants may submit an optional conceptual layout plan for review prior to submission of a formal site plan. The conceptual site plan may be reviewed by the Planning Commission to allow for discussion and feedback.
 - c. *Approvals from Other Agencies.* Final site plan approval may be granted only after the applicant receives (1) all required federal and state approvals, and (2) approval by the local fire chief, county drain commissioner, county road commission, local airport zoning authority (if applicable), county building department, and any other federal, state or local agency having jurisdiction or authority to grant permits related to the Utility-Scale Solar Energy System.

4. *Application Items as Substantive Requirements.* The information, plans, documents, and other items identified as application requirements in this ordinance, including the site plan and special land use permit, are substantive requirements for obtaining approval for a Utility-Scale Solar Energy System. The Planning Commission will review the sufficiency of the application materials. If the Planning Commission determines that the substance of any application item is insufficient to protect the public health, safety, and welfare, the Planning Commission may deny approval on that basis.

5. *System and Location Requirements.*

- a. Utility-Scale Solar Energy Systems are only permitted within the Solar Energy System Overlay District.
- b. Utility-Scale Solar Energy Systems must be ground mounted.
- c. Utility-Scale Solar Energy Systems (including all solar panels, structures, and equipment) must be set back at least 250 feet from the property line of any Non-Participating Property at the time of application. In addition, if a non-participating dwelling is within 500 feet of said setback, the setback must be increased to maintain 500 feet from said dwelling. If a single Utility-Scale Solar Energy System is located on more than one lot, or if the adjacent parcel is owned by the same owner as the property on which the Utility-Scale Solar Energy System is located, then the lot-line setbacks of this subsection do not apply to the lot lines shared by those lots. All property in the setback areas, if not farmed, shall be maintained as defined in a maintenance setback plan acceptable to the Township.
- d. Utility-Scale Solar Energy Systems must be set back at least 100 feet from the edge of any wetland, shoreline, or drain easement. The Planning Commission may increase this setback requirement up to 200 feet if the Planning Commission determines that such a setback is necessary to protect the public health, safety, and welfare.
- e. The height of the Utility-Scale Solar Energy System and any mounts, buildings, accessory structures, and related equipment must not exceed 10 feet when oriented at maximum tilt. The Planning Commission may allow a height of up to 16 feet if the applicant establishes that the lot is used for grazing by farm animals in a manner that requires increasing the height limit. Lightning rods shall not exceed 20 feet in height and shall not be any greater than necessary to protect the Utility-Scale Solar Energy System from lightning.
- f. The ground mounting of panels must be by screw or a similar system that does not require a footing, concrete, or other permanent mounting, to minimize soil compaction. No pounding of panels posts is permitted.

6. *Permits.* All required county, state, and federal permits must be obtained before final site plan approval and before the Utility-Scale Solar Energy System begins operating.

7. *Screening.* Greenbelt screening is required around any Utility-Scale Solar Energy System and around any equipment associated with the system to obscure, to the greatest extent possible, the Solar Energy System from any adjacent residences, as described below:

- a. The screening shall be installed to obscure the Utility Scale Solar

Facility and shall contain two rows of staggered evergreen trees planted not more than twelve (12) feet apart trunk to trunk, and the two rows shall be no greater than ten (10) ft apart. The Township may consider an alternative landscape buffer as a part of the special land use approval, provided the alternative provides adequate screening.

- b. Plantings shall be least eight (8) feet tall at time of planting and shall reach a height of ten (10) feet within three (3) growing seasons.
- c. The trees may be trimmed but must maintain a height of at least eighteen (18) feet.
- d. Evergreen trees shall be Norway Spruce or such alternative approved by the Township.
- e. Good husbandry techniques shall be followed with respect to vegetation, including but not limited to, proper pruning, proper fertilizing, and proper mulching, so that the vegetation will reach maturity as soon as practical and will have maximum density in foliage. Dead or diseased vegetation shall be removed and must be replanted in a manner consistent with this Section at the next appropriate planting time.
- f. Front, side, and rear yard screening is required if the Utility Scale Solar Energy System is adjacent to a non-participating property.

8. *Appearance.* The exterior surface of the Utility-Scale Solar Energy System must be generally neutral in color and substantially non-reflective of light.

9. *Agricultural Preservation and Habitat Impact.* Land clearing and clear cutting trees and other vegetation shall be limited to what is minimally necessary for installation and operation of the system and to ensure all-season access to solar resources given the topography of the land. Topsoil distributed during preparation shall be retained on site. In addition, access drives shall be designed to minimize extent of soil disturbance, water run-off, and soil compaction.

10. *Lighting.* Lighting of the Utility-Scale Solar Energy System must be down facing and is limited to the minimum light necessary for safe operation. Lighting shall not be more than 4 feet taller than the maximum height of any panel and in no case shall lighting be taller than 20 feet. Illumination from any lighting must not extend beyond the perimeter of the lot(s) used for the Utility-Scale Solar Energy System. The Utility-Scale Solar Energy System must not produce any glare that is visible to neighboring lots or to persons traveling on public or private roads. Flashing, intermittent, and motion lights are prohibited.

11. *Signage.* Signage is not permitted except as required in this subsection and for purposes of posting information that may be necessary for electrical operations and the safety and welfare of the public. An information sign shall be posted and maintained at the entrance(s) listing the name, address, and phone number of the operator.

12. *Security Fencing.* Security fencing may be required around all electrical equipment related to the Utility-Scale Solar Energy System, including any transformers and transfer stations in the discretion of the Planning Commission and to provide for the movement of wildlife. Appropriate warning signs must be posted at safe intervals at the entrance and around the perimeter of the Utility-Scale Solar Energy System. Required fencing must be at least seven feet tall and be composed of wood post and woven farm wire fencing. The Township may allow or require a fence design to allow for the passage of wildlife upon a finding that adequate access control and visual screening will be preserved.

13. *Noise.* The noise generated by a Utility-Scale Solar Energy System (which shall not be averaged over time, but instead shall be instantaneous) must not exceed the following limits:

- a. 40 dBA Lmax, as measured at the property line, between the hours of 7:00 a.m. and 9:00 p.m.
- b. 35 dBA Lmax, as measured at the property line, between the hours of 9:00 p.m. and 7:00 a.m.
- c. In addition to the above limitations, an evergreen tree berm, with trees spaced not more than 12 feet apart, may be required to reduce noise levels surrounding all inverters and substations. The berm must be no more than 10 feet from all inverters, must be at least as tall as all inverters but not more than three feet taller than the height of all inverters.

14. *Underground Transmission.* All power transmission or other lines, wires, or conduits from a Utility-Scale Solar Energy System to any building or other structure must be located underground at a depth that complies with current National Electrical Code standards, except for power switchyards or the area within a substation.

15. *Drain Tile Inspections.* The applicant or operator must inspect all drain tile at least once every three years by means of robotic camera, with the first inspection occurring before construction of any part of the Utility-Scale Solar Energy System occurs. The applicant or operator must submit proof of the inspection to the Township and Livingston County Drain Commission. Any damaged or inoperable tile shall be repaired prior to construction. After the Utility-Scale Solar Energy System is operational, the owner or operator must repair any damage or failure of the drain tile within 30 days after discovery and submit proof of the repair to the Township. The Township is entitled, but not required, to have a representative present at each inspection or to conduct an independent inspection. Documentation of repairs shall be submitted to the property owner, the township, and the Livingston County Drain Commission and must indicate the location, nature, and satisfactory completion of the repairs.

16. *Groundwater Analysis.* The operator of the Utility-Scale Solar Energy System must provide a groundwater analysis for all parcels within the participating properties annually during the life of the project and for five years after abandonment or decommissioning.

17. *Access Routes.* Access drives are subject to the approval of the Livingston County Road Commission and the Township Planning Commission. Access drives must be adequately maintained for emergency vehicle use, even in winter.

18. *Construction.* Construction or maintenance of the Utility-Scale Solar Energy System may only occur between 7:00 a.m. and 6:00 p.m. Monday through Friday, excluding federal holidays. Any material damages to a public road located within the Township resulting from the construction, maintenance, or operation of a Utility Scale Solar Energy System shall be repaired at the Applicant's expense.

19. *Fire Suppression.* The Utility-Scale Solar Energy System must include a fire suppression system that is specifically designed to immediately suppress and extinguish fires in any part of the Solar Energy System, including the panels, electrical equipment, transformers, and transfer stations. The applicant or operator must provide documentation establishing the effectiveness of the fire suppression system and the results of a third-party independent inspection acceptable to the Township of the fire suppression system.

20. *Ground Cover.* The lot on which the Utility-Scale Solar Energy System is located must be covered with vegetation until decommissioning. To meet this requirement, the lot must include one or more of the following:

- a. Pollinator Habitat: A site designed to have vegetation that will enhance pollinator populations, including a diversity of flowering plants and wildflowers, and meets a score of 76 or more on the Michigan Pollinator Habitat Planning Scorecard for Solar Sites.
- b. Conservation Cover: A site designed with practices to restore native plants, grasses, and prairie with the aim of protecting specific species or providing specific ecosystem services, such as carbon sequestration or soil health. The site must be designed in partnership with a conservation organization or approved by the Livingston Conservation District.
- c. Forage/Grazing: Sites that incorporate rotational livestock grazing and forage production as part of a vegetative maintenance plan.
- d. Agrivoltaics: Sites that combine raising crops for food, fiber, or fuel, and generating electricity within the project area to maximize land use.

21. *Wildlife Corridor.* Utility Scale Solar Energy Systems shall have access corridors for wildlife to navigate through the development.

22. *Signs.* Signs are permitted but must comply with Article 19. The lot must include at least one sign identifying the owner and providing a 24-hour emergency contact telephone number.

23. *Insurance.* The applicant or operator will maintain property/casualty insurance and general commercial liability insurance in an amount of at least \$10 million per occurrence. All insurance policies shall name the Township as an additional insured and shall include the indemnity provisions of C.2.o.

24. *Decommissioning.* If a Utility-Scale Solar Energy System is abandoned or otherwise nonoperational for a period of 90 days, the property owner or the operator must notify the Township and must remove the system within six months after the date of abandonment. The site must be filled and covered with topsoil and restored to a state compatible with the surrounding vegetation. Removal requires receipt of a demolition permit from the Building Official and full restoration of the site to the satisfaction of the Zoning Administrator. The requirements of this subsection also apply to a Utility-Scale Solar Energy System that is never fully completed or operational if construction has been halted for a period of one year. Should the Applicant fail to meet its obligations to decommission the site, the Township may utilize the security being held for this purpose to enter the site and decommission in accordance with the last approved plan.

- a. The decommissioning plan shall be written to provide financial security to the Township for 125% of the cost to remove and dispose of all panels, wiring, and restoration of the land to its original conditions. The value of decommissioning shall be determined by a third-party financial consultant or engineer selected by the Township and paid for by the developer. The decommissioning financial security shall be paid in cash to the Township. Once value of decommissioning is determined, it shall be updated on a periodic basis of not less than every 2 years and additional financial security may be required on the basis of the average inflation rate of the preceding 2 years.
- b. Continuing Obligations: Failure to keep any required financial security in full force and effect at all times while a Utility Scale Solar Energy System exists or is in place shall constitute a material and significant violation of the Special Land Use Permit and this Ordinance, and will subject the Utility Scale Solar Energy System Applicant, owner and operator to all remedies available to the Township, including any enforcement action, civil action, request for injunctive relief, and revocation of the Special Land Use Permit.

25. *Complaint Resolution Protocol.* Applicant shall provide a Complaint Resolution protocol at time of submission of final site plan. The operator of the project or its assigns shall initially respond within 10 business days to complaints from neighboring property owners arising from and related to the operation of the Utility Scale Solar Energy System. Any resolution shall include lawful and reasonable solutions consistent with the Zoning Ordinance, which shall also be provided to the Township Zoning Administrator.

26. *Extraordinary Events.* If the Utility-Scale Solar Energy System experiences a failure, fire, leakage of hazardous materials, personal injury, or other extraordinary or catastrophic event, the applicant or operator must notify the Township within 24 hours. Any damaged or

inoperable panels must be repaired within 30 days after discovery and the applicant or operator must submit proof of the repair to the Township. Add language to show cause for additional time.

27. *Annual Report.* The applicant or operator must submit a report on or before November 1 of each year that includes all of the following:

- a. Amount of electric generation;
- b. Current proof of insurance;
- c. Verification of financial security; and
- d. A summary of all complaints, complaint resolutions, and extraordinary events.
- e. Number of panels removed, replaced, repaired, or other improvements.

Additionally, a representative of the applicant or operator must appear before the Township Board at least once every three years to report on the Utility-Scale Solar Energy System and address questions or concerns from the Planning Commission.

28. *Inspections.* The Township may inspect a Utility-Scale Solar Energy System at any time by providing 24 hours advance notice to the applicant or operator.

29. *Transferability.* A special use permit for a Utility-Scale Solar Energy System is transferable to a new owner or operator. The new owner or operator must register its name and business address with the Township and must comply with this Ordinance and all approvals and conditions issued by the Township.

30. *Lease.* If the participating property is proposed to be leased, instead of owned, by the owner or applicant of the Utility-Scale Solar Energy Project, all property within the project boundary must be included in a recorded easement(s), lease(s), or consent agreement(s) specifying the applicable uses for the duration of the project. All necessary leases, easements, or other agreements between the utility scale solar energy owners or applicant and the property owners must be in place prior to commencing construction.

31. *Site Plan Amendments.*

- a. Site plan amendments may be permitted pursuant to Article XX of the zoning ordinance, except the following shall not be considered a minor amendment by the Planning Commission:
 1. Changes of the location of arrays, fencing, buildings, or ancillary equipment by 10 feet or more.
 2. Any increase in the height of solar panels.

- b. The Planning Commission may consider the following to be minor amendments:

- 1. Changes of the location of arrays, fencing, buildings, or ancillary equipment by less than 10 feet.

32. *Remedies.* If an applicant or operator fails to comply with this Ordinance, the Township, in addition to any other remedy under this Ordinance, may revoke the special land use permit and site plan approval after giving the applicant or operator notice and an opportunity to be heard. Additionally, the Township may pursue any legal or equitable action to abate a violation and recover any and all costs, including the Township's actual attorney fees and costs.

33. *No Battery Storage.* No on-site power storage, battery storage, PV Array, or device storage is permitted.

34. The applicant must certify and guarantee that the utility-scale solar energy system will comply with 47 CFR Part 15, subpart B and not produce any radio frequency interference or electrical magnetic interference at the property line of all non-participating property owners within 1,000 feet of the project.

Section 5. Validity and Severability.

If any portion of this Ordinance is found invalid for any reason, such holding will not affect the validity of the remaining portions of this Ordinance.

Section 6. Repealer.

Section 13.17 of the Township Zoning Ordinance pertaining to "solar buildings" is repealed. All other ordinances inconsistent with the provisions of this Ordinance are repealed to the extent necessary to give this Ordinance full force and effect.

Section 7. Effective Date.

This Ordinance takes effect seven days after publication as provided by law.

88436:00001:7106056-5



