



TUSCOLA COUNTY

Board of Commissioners

BOARD MEETING AGENDA

Thursday, January 11, 2024 – 8:00 AM

H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723

Public may participate in the meeting electronically:

(US) +1 929-276-1248 PIN:112 203 398#

Join by Hangouts Meet: meet.google.com/mih-jntr-jya

8:00 AM Call to Order - Vice-Chairperson Bardwell
Prayer - Commissioner Bardwell
Pledge of Allegiance - Commissioner Young
Roll Call - Clerk Fetting

Page

Adoption of Agenda

Action on Previous Meeting Minutes

1. Action on Previous Meeting Minutes 5 - 13
[Board of Commissioners - 28 Dec 2023 - Minutes - Pdf](#)

Brief Public Comment Period for Agenda Items Only

Consent Agenda

1. Mosquito Abatement Refill Vacant Positions
2. Agreement for Enforcement Services - Arbela Township
3. Tuscola County Planning Commission 2023 Annual Report

New Business

1. Materials Management Planning - Mike Miller, Buildings and Grounds Director/Recycling Director 14 - 17
[2023-12-20 Materials Management Plan Information for County](#)

[Commissioners, Executives](#)
[Materials Management Planning Initiation Process](#)

2. COBRA Vendor Recommended Changes 18
[Potential Changes in the Cobra Vendor](#)
3. Early Voting Election Inspector Pay

Old Business

Correspondence/Resolutions

1. [2023 Audit Engagement Letter](#) 19 - 29
2. [Michigan Association of Counties \(MAC\) Podcast 83](#) 30 - 31
3. [Indianfields Township Tax Abatement Notice](#) 32 - 34

Commissioner Liaison Committee Reports

Lutz

Board of Health
Community Corrections Advisory Board
Department of Human Services/Medical Care Facility Liaison
Genesee Shiawassee Thumb Works
Jail Planning Committee
Local Emergency Planning Committee (LEPC)
MAC Judiciary Committee
MEMS All Hazard
Local Units of Government Activity Report
Human Development Commission Board of Directors Liaison

Koch

Behavioral Health Systems Board
Recycling Advisory
Jail Planning Committee
MI Renewable Energy Coalition (MREC)
Local Units of Government

Bardwell

Behavioral Health Systems Board

Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment

MAC 7th District

MAC Workers Comp Board

MAC Finance Committee

NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

Young

Board of Public Works

County Road Commission Liaison

Dispatch Authority Board

Genesee Shiawassee Thumb Works

Great Start Collaborative

Human Services Collaborative Council (HSCC)

MAC Agricultural/Tourism Committee

Region VII Economic Development Planning

Saginaw Bay Coastal Initiative

Senior Services Advisory Council

Tuscola 2020

Local Units of Government Activity Report

Vaughan

Board of Health

County Planning Commission

Economic Development Corp/Brownfield Redevelopment

MAC Environmental Regulatory

Mid-Michigan Mosquito Control Advisory Committee

NACO-Energy, Environment & Land Use
Parks and Recreation Commission
Tuscola County Fair Board Liaison
Local Units of Government Activity Report

Other Business as Necessary

Extended Public Comment

Adjournment

Note: If you need accommodations to attend this meeting, please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two (2) days in advance of the meeting.



MINUTES

Board of Commissioners Meeting

8:00 AM - Thursday, December 28, 2023

H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723

Commissioner Vaughan called the regular meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723, on Thursday, December 28, 2023, to order at 8:00 AM local time.

Prayer - Commissioner Lutz

Pledge of Allegiance - Commissioner Koch

Roll Call - Clerk Fetting

Commissioners Present In-Person: Thomas Young, Kim Vaughan, Bill Lutz, Matt Koch

Commissioners Absent: Thomas Bardwell

Others Present In-Person: Clerk Jodi Fetting, Tracy Violet, Clayette Zechmeister, Jon Ramirez

Also Present Virtual: Eean Lee, Mary Drier, Mark Haney, Debbie Babich, Renee Francisco, Cody Horton, Brandon Bertram, Carrie Tabar, Mike Miller, Alecia Little, Register Marianne Brandt, Shawn Robinson, Matt Brown, Treasurer Ashley Bennett, Tim Green, Barry Lapp

At 8:07 a.m., there were a total of 17 participants attending the meeting virtually.

Adoption of Agenda

1. Adoption of Agenda -

2023-M-279

Motion by Bill Lutz, seconded by Matt Koch to adopt the agenda as presented. Motion Carried.

Action on Previous Meeting Minutes

1. Action on Previous Meeting Minutes -

2023-M-280

Motion by Bill Lutz, seconded by Matt Koch to adopt the meeting minutes from the December 14, 2023 Regular Meeting, Organizational Meeting, Public Hearing and Closed Session. Motion Carried.

Brief Public Comment Period for Agenda Items Only

None

Consent Agenda

None

New Business

1. Dispatch Generator Maintenance Agreement -
Director Jon Ramirez explained the proposed agreement.

2023-M-281

Motion by Bill Lutz, seconded by Matt Koch to approve the Planned Equipment Generator Maintenance Agreement for Dispatch for a period of 5-years at a total cost of \$10,766.58. Also, all appropriate signatures are authorized. Motion Carried.

2. Tuscola County Land Bank Authority By-Laws -
Clayette Zechmeister explained the need to have the by-laws adopted officially by the Board of Commissioners.

2023-M-282

Motion by Matt Koch, seconded by Bill Lutz to approve the Tuscola County Land Bank Authority By-Laws. Also, appropriate signatures are authorized. Motion Carried.

3. Medical Examiner Independent Provider Agreement -
Clayette Zechmeister explained the proposed agreement.

2023-M-283

Motion by Matt Koch, seconded by Bill Lutz to approve the Medical Examiner Independent Provider Agreement with Dr. William Morrone, effective January 1, 2024 through December 31, 2025 at an annual cost of \$29,592.00 per year. Also, appropriate signatures are authorized. Motion Carried.

4. MGT of America Consulting, LLC-Master Engagement Agreement -
Clayette Zechmeister explained the proposed agreement.

2023-M-284

Motion by Bill Lutz, seconded by Matt Koch to approve the Master Engagement Agreement with MGT of America Consulting, LLC, effective November 13, 2023 for a period of four (4) years at an annual cost of \$9,400.00 with an option to extend the agreement for 2 years at the same cost. Also, appropriate signatures are approved. Motion Carried.

5. Internal Revenue Service (IRS) 2024 Standard Mileage Rate -
Clayette Zechmeister presented the proposed mileage rate for 2024.

2023-M-285

Motion by Bill Lutz, seconded by Matt Koch that effective January 1, 2024 the standard county mileage rate be increased from \$.655 to \$.67 per mile as established by the Internal Revenue Service. Motion Carried.

6. Tuscola County Hours of Operation -

The Board discussed the hours of the Drain Commissioners' Office and the hours of operation for Tuscola County. Drain Commissioner Mantey provided letters of explanation which were included in the agenda packet. Matter discussed by the Board.

2023-M-286

Motion by Kim Vaughan, seconded by Bill Lutz that hours of operation for county premises is 8:00 a.m. to 4:30 p.m. with an hour for lunch. Motion Withdrawn.

2023-M-287

Motion by Bill Lutz, seconded by Thomas Young to direct the Controller/Administrator to write a letter from the Board to all Departments regarding the hours of operation of Monday - Friday 8:00 a.m. to Noon and 1:00 p.m. to 4:30 p.m. If for any reason there is a need to deviate from these hours, it shall be presented to the Board for action.

2023-M-288

Motion by Kim Vaughan, seconded by Bill Lutz to amend Motion 2023-M-287 to include the words to exclude judicial after Departments. Motion Carried.

2023-M-289

As Amended:

to direct the Controller/Administrator to write a letter from the Board to all Department, to exclude Judicial, regarding the hours of operation of Monday - Friday 8:00 a.m. to Noon and 1:00 p.m. to 4:30 p.m. If for any reason there is a need to deviate from these hours, it shall be presented to the Board for action. Motion Carried As Amended.

7. Closed Session - Regarding Collective Bargaining Agreements -

2023-M-290

Motion by Bill Lutz, seconded by Thomas Young that the Board meet in Closed Session, pursuant to Section 8(c) of the Open Meetings Act, in order to discuss strategy connected with the negotiation of collective bargaining agreements with Jamie Nisidis with Braun Kendrick, Clayette Zechmeister, Jodi Fetting, Shelly Lutz, and Tracy Violet to be allowed to attend the closed session at 8:35 a.m.

Yes: Thomas Young, Kim Vaughan, Bill Lutz, and Matt Koch

Absent: Thomas Bardwell

Motion Carried.

Recessed at 8:35 a.m.

Reconvened at 9:08 a.m.

At 9:08 a.m., there were a total of 20 participants attending the meeting virtually.

8. American Federation of State, County and Municipal Employees (AFSCME) Labor Union Ratification -

2023-M-291

Motion by Matt Koch, seconded by Bill Lutz that the County accept and ratify the December 13, 2023 tentative agreement with the American Federation of State, County and Municipal Employees (AFSCME) Labor Union. Also, further move that Chairman Vaughan is authorized to execute a final collective bargaining agreement consistent with the terms of the December 13, 2023 tentative agreement with an effective date of January 1, 2024. Motion Carried.

9. Police Officers Association of Michigan (POAM) 911 Unit Ratification -

2023-M-292

Motion by Matt Koch, seconded by Thomas Young that the County accept and ratify the December 4, 2023 tentative agreement with the Police Officers Association of Michigan (POAM) 911 Unit. Also, further move that Chairman Vaughan is authorized to execute a final collective bargaining agreement consistent with the terms of the December 4, 2023 tentative agreement with an effective date of January 1, 2024. Motion Carried.

10. Non-Union 2024 Wage Increases -

Clayette Zechmeister presented the options and costs for non-union employees - 1% is approximately \$60,000.00; 2% is approximately \$120,000.00; 3% is approximately \$190,000.00.

2023-M-293

Motion by Matt Koch, seconded by Bill Lutz to approve a 3% wage increase for all non-union employees effective January 1, 2024. Also, all appropriate budget amendments are authorized. Motion Carried.

11. Year-End Compliance with the Uniform Budgeting and Accounting Act -

Clayette Zechmeister, Controller/Administrator, the reports included in the agenda packet.

12. 2023 General Fund Adjustments -

2023-M-294

Motion by Matt Koch, seconded by Thomas Young that the 2023 General Fund activity budgets be amended to the amounts shown in the table to prevent actual year-end expenditures from exceeding budget and in order to gain compliance with the Uniform Budgeting and Accounting Act.

	2023	2023	Estimated	2023
	Amended	Projected	Difference	Year End
Expenditure	Budget	Actual	Under Budget	Amended
Category/Department	Budget	Actual	(Over Budget)	Budget
Jury Commission (147)	9,115	9,150	(35)	9,150
Buildings And Grounds (265)	996,571	1,031,571	(35,000)	1,031,571
Secondary Road (333)	97,485	97,603	(118)	97,603
Thumb Narcotics (TNU) (346)	5,433	5,653	(220)	4,730
Medical Examiner (648)	100,000	130,000	(30,000)	130,000

Motion Carried.

13. 2023 Special Revenue and Debt Service Fund Adjustments -
2023-M-295

Motion by Bill Lutz, seconded by Thomas Young that the 2023 Special Revenue Fund budgets be amended to the amounts shown in the table to prevent actual year-end expenditures/revenues from exceeding budget and in order to gain compliance with the Uniform Budgeting and Accounting Act.

	2023	2023	Estimated	2023	
	12-01-23	Projected	Difference	Year End	
	Amended	Actual	Under Budget	Amended	
Special Revenue Funds	Budget	Exp/Rev	(Over Budget)	Budget	Comments
CDBG Revenue	20,000	64,780	(44,780)	64,780	Revenue to Actual
HOMELAND SECURITY Revenue	25,000	76,460	(51,460)	76,460	Revenue to Actual
HOMELAND SECURITY Expense	25,000	76,460	(51,460)	76,460	Expense to Actual
LAW LIBRARY Expense	6,500	7,000	(500)	7,000	Expense to Actual
OPIOID SETTLEMENT Revenue	336,000	373,000	(37,000)	373,000	Revenue to Actual
MICHIGAN JUSTICE TRAINING Revenue	4,000	7,400	(3,400)	7,400	Revenue to Actual
WORK COMP FUND Revenue	220,000	249,550	(29,550)	249,550	Revenue to Actual
WORK COMP FUND Expense	200,000	220,000	(20,000)	220,000	Expense to Actual

Motion Carried.

14. 2023 Special Revenue and Debt Service Funds with Deficits -
2023-M-296

Motion by Bill Lutz, seconded by Thomas Young that temporary supplemental appropriations from the General Fund to the amounts shown in the table be authorized to prevent the identified funds from finishing the 2023 Fiscal Year in a deficit situation and gain compliance with the Uniform Budgeting and Accounting Act.

GENERAL FUND APPROPRIATIONS		
Arbela Township Police Svc Contract (213)		\$20,800
Friend of the Court (215)		\$151,000
Vassar Township Police Svc Contract (225)		\$21,000
Juvenile Mental Court (231)		\$7,000
Millington Township Police Svc Contract (232)		\$58,190
Mental Health Court (233)		\$8,800
Victim Services Grant (236)		\$13,500
Veterans Service Grant (246)		\$12,000
Re monumentation (252)		\$28,200
Victim of Crime Act Grant (255)		\$9,000
Managed Assigned Council (260)		\$880,000
Homeland Security (261)		\$24,641

Motion Carried.

- 15. 2023 Delinquent Tax Revolving Fund Transfer -
2023-M-297

Motion by Bill Lutz, seconded by Thomas Young to transfer the actual Delinquent Tax Revolving Fund income to the General Fund as budgeted. Motion Carried.

- 16. Other 2023 Compliance Adjustments -
2023-M-298

Motion by Bill Lutz, seconded by Matt Koch to authorize staff, after consultation with the county auditors, to conduct further year-end financial transactions and make other adjustments as necessary to gain compliance with the Uniform Budgeting and Accounting Act. Motion Carried.

Old Business

- 1. Subcommittee Meeting Postings, Agendas and Minutes -
2023-M-299

Motion by Bill Lutz, seconded by Thomas Young to rescind the previous Resolution 2019-05 Resolution Re Quorum of Committee or Subcommittee (regarding Committee Meetings being posted).

Yes: Thomas Young, Kim Vaughan, Bill Lutz, and Matt Koch
Absent: Thomas Bardwell

Motion Carried.

Correspondence/Resolutions

1. Legislative Update 12-15-23 - The Michigan Association of Counties
2. Legislative Update 12-22-23 - The Michigan Association of Counties

Commissioner Liaison Committee Reports

Young

Board of Public Works
County Road Commission Liaison
Update provided from Public Hearing.
Dispatch Authority Board
Genesee Shiawassee Thumb Works
Great Start Collaborative
Human Services Collaborative Council (HSCC)
MAC Agricultural/Tourism Committee
Region VII Economic Development Planning
Saginaw Bay Coastal Initiative
Senior Services Advisory Council
Tuscola 2020
Local Units of Government Activity Report

Vaughan

No Report
Board of Health
County Planning Commission
Economic Development Corp/Brownfield Redevelopment
MAC Environmental Regulatory
Mid-Michigan Mosquito Control Advisory Committee
NACO-Energy, Environment & Land Use
Parks and Recreation Commission
Tuscola County Fair Board Liaison
Local Units of Government Activity Report

Lutz

Board of Health

Community Corrections Advisory Board
Meets next month.

Department of Human Services/Medical Care Facility Liaison
Genesee Shiawassee Thumb Works

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard

Local Units of Government Activity Report

Human Development Commission Board of Directors Liaison
Currently, there is a waiting list of about 100 people for meals on wheels.

Koch

No Report

Behavioral Health Systems Board

Recycling Advisory

Jail Planning Committee

MI Renewable Energy Coalition (MREC)

Local Units of Government

Bardwell

Absent

Behavioral Health Systems Board

Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment

MAC 7th District

MAC Workers Comp Board

MAC Finance Committee

NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

Other Business as Necessary

None

At 9:38 a.m., there were a total of 22 participants attending the meeting virtually.

Extended Public Comment

None

Adjournment

2023-M-300

Motion by Bill Lutz, seconded by Matt Koch to adjourn the meeting at 9:39 a.m.
Motion Carried.

Jodi Fetting
Tuscola County Clerk, CCO

DRAFT



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF
ENVIRONMENT, GREAT LAKES, AND ENERGY
LANSING



PHILLIP D. ROOS
DIRECTOR

December 20, 2023

VIA EMAIL

Dear Honorable County Commissioner/Executive:

SUBJECT: Materials Management Planning

Michigan’s Solid Waste Program has been updated with the passage of significant amendments to Part 115, Solid Waste Management, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended, that became effective on March 29, 2023. The amendments require that existing county Solid Waste Management Plans be replaced with new Materials Management Plans (MMP) that focus on sustainable materials management approaches, such as recycling and composting, instead of just landfilling waste.

In accordance with Part 115, the Department of Environment, Great Lakes, and Energy (EGLE) is initiating the materials management planning process as of January 8, 2024.

Counties, boards of commissioners, or elected executives are given the first opportunity to assume authority over MMP development and implementation. If the county accepts this authority, they are required to consult with adjacent counties about the option of preparing a multicounty plan and submit a Notice of Intent (NOI) to prepare an MMP **within 180 days of the date that the EGLE Director initiates the process.** If the county declines this authority, they must advise all the municipalities in the county and the regional planning agency of their decision. The regional planning agency or all of the municipalities, acting jointly, may assume planning responsibilities if the county declines. If the county, municipalities, and regional planning agency all decline the responsibility to prepare the plan, EGLE may prepare the MMP.

The NOI to prepare the MMP will be submitted via an online platform. The link to the submission platform can be found on the Materials Management Planning website at: www.Michigan.gov/EGLEMMP or directly at <https://www.surveymonkey.com/r/EGLENOI>. Completion of the NOI submittal will include documentation, by resolution or similar mechanism, from the entity accepting planning responsibilities; documentation of consultations with adjacent counties; and if pursuing a multicounty plan, an executed interlocal agreement. Submittal of the NOI begins the three-year timeframe for MMP development and approval.

Materials management planning will be the foundation of a more sustainable materials management framework in Michigan. To assist with this transition, grants will be available to every county for developing and implementing the MMP, with additional

SUBJECT: Materials Management Planning

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December 20, 2023

funds available for multicounty planning areas. Please visit the Materials Management Planning website at www.Michigan.gov/EGLEMMP to find guidance, resources, and grant information. Questions can be directed to planning staff at EGLE-MMP@Michigan.gov.

Thank you in advance for your attention to this matter. We look forward to working with your community. If you need further information, please contact Christina Miller, Materials Management Planning Specialist, Sustainable Materials Management Unit, Solid Waste Section, Materials Management Division (MMD), at 517-614-7426; MillerC1@Michigan.gov; or EGLE, MMD, P.O. Box 30241, Lansing, Michigan 48909-7741.

Sincerely,



Phillip D. Roos
Director
517-284-6700

cc: Aaron B. Keatley, Chief Deputy Director, EGLE
Elizabeth M. Browne, EGLE
Tracy Kecskemeti, EGLE
Julie Staveland, EGLE
Rhonda S. Oyer, EGLE
Phil Roycraft, EGLE
Jeff Spencer, EGLE
Amy Karana, EGLE
Christina Miller, EGLE
Carlie Money, EGLE
County Plan File

PLAN INITIATION PROCESS

OUTLINE OF STEPS:

- STEP 1:** EGLE Director Initiates the MMP Process (*THE COUNTY HAS 180 DAYS TO FILE THE NOI*).
- STEP 2:** CAA Responsibility Determined.
- STEP 3:** Multicounty Planning Consideration.
- STEP 4:** Develop Interlocal Agreement for a Multicounty MMP (if applicable).
- STEP 5:** Submit Notice of Intent (NOI) to EGLE and CAA Confirmed.

DETAILS OF STEPS:

STEP 1: EGLE Director Initiates MMP process.

EGLE will request each county BOC or County Executive, as appropriate, to submit an NOI to prepare an MMP. The NOI shall be submitted within 180 days of this request.

STEP 2: CAA Responsibility Determined.

Each county BOC will have the first opportunity to assume responsibility for the MMP and complete the initial tasks required of the CAA. If the BOC declines this responsibilities, then all municipalities in the county jointly or the RPA may elect to take the CAA responsibilities. If the municipalities and the RPA declines the CAA responsibilities, EGLE shall write the MMP on behalf of the County.

NOTE: A formal decision by resolution or similar mechanism will be required to document either a confirmation or a rejection of each county or RPA, as appropriate, regarding the CAA entity decision.

If the BOC declines to become the CAA, they will give up their authority for ALL responsibilities for the MMP and the entity that becomes the CAA will be granted those responsibilities in lieu of the BOC.

Multicounty plans will follow the same procedure for approval of a single county plan. Each county represented in multicounty plan will confirm its own CAA, then jointly designate a single DPA, and enter an interlocal agreement for preparation of the multicounty plan.

STEP 3: Multicounty Planning Consideration

Before submitting the NOI, each CAA shall consult with each adjacent county regarding the option of preparing a multicounty MMP. Documentation of these consultations is required to be submitted with each NOI. Please see Section 11571(7) for additional information.

STEP 4: Develop Interlocal Agreement for a Multicounty MMP (if applicable).

For those counties that intend to develop a multicounty MMP, an interlocal agreement must be developed between all counties preparing its MMP. Documentation of an executed interlocal agreement is required to be submitted with each NOI, if applicable.

STEP 5: Submit Notice of Intent to EGLE and CAA Confirmed.

Once the NOI is submitted the entity is then confirmed as the CAA. Each CAA shall submit the following items as part of their NOI submittal:

- NOI indicating which entity will become the CAA, accepting responsibility for the preparation and responsibilities of the MMP development, implementation, and authorities.
- Documentation indicating the CAA consulted with each adjacent county regarding the option of preparing a multicounty MMP.
- Documentation of the outcome of the above adjacent county consultation, including a copy of any interlocal agreement identifying the process for creating a multicounty MMP.

NEXT STEPS: For next steps, see the [Plan Development and Approval](#) section of this Guide.



Tuscola County

Clayette Zechmeister <zclay@tuscolacounty.org>

COBRA VENDOR

1 message

Shelly Lutz <lutzs@tuscolacounty.org>
To: Clayette Zechmeister <zclay@tuscolacounty.org>
Cc: Angie House <ahouse@tuscolacounty.org>

Fri, Jan 5, 2024 at 11:23 AM

Clayette,

I would like to recommend that we change our COBRA Benefit Services from Isolved to Varipro for the 2024 calendar year. At the end of 2023, Isolved informed us that their price was increasing to \$11.38 per contract for an approximate cost to the county of just under \$2300 per year which is about a 20% increase. We currently use Varipro for our Flexible Spending Account Management, and we have a good, long standing relationship with them, and they are highly recommended by Brown and Brown.

Additionally, Varipro would not only send out the COBRA letters and maintain legal compliance on behalf of the county, with the ever changing laws, they will also collect the premium on the county's behalf which our current company does not do. I am anticipating the contract and formal quote today, but even with the one time initial implementation fee, the annual cost is approximately \$1780. I will forward the quote and the contract when I receive it for potential action by the Board.

Please let me know if you have any questions.
Thank you!

--

*Shelly A. Lutz***Tuscola County**

Human Resource Director

125 W. Lincoln St.

Caro, MI 48723

(989) 672-3705

Fax (989)672-4011

lutzs@tuscolacounty.org

VISIT US ONLINE FOR COUNTY SERVICES @ WWW.TUSCOLACOUNTY.ORG**CONFIDENTIALITY NOTICE**

The information contained in this communication, including attachments, is privileged and confidential. It is intended only for the exclusive use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited if you have received this communication in error. Please notify us by telephone immediately.

January 9, 2024

To the Board of Commissioners and Management:

Tuscola County
125 Lincoln Street
Caro, Michigan 48723

We are pleased to confirm our understanding of the services we are to provide Tuscola County (the “County”) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the County as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the County’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s discussion and analysis
- 2) Budgetary comparison schedules
- 3) Schedule of changes in net pension liability and related ratios
- 4) Schedule of pension contributions

We have also been engaged to report on supplementary information other than RSI that accompanies the County’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used

CERTIFIED PUBLIC ACCOUNTANTS

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to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards
- 2) Combining and individual fund financial statements
- 3) Component unit statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory section
- 2) Statistical section

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance

with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition
- Implementation of new accounting standards
- Valuation and reporting of net pension liability and related deferrals
- Management override of controls / separation of duties

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal

information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other

applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Additionally, we will provide the following services:

- Reconciliation of net pension liability and related deferrals
- Reconciliation of leases receivable
- Reconciliation of long-term debt
- Preparation of the F-65
- Preparation of the Qualifying Statement
- Preparation of the Form 5572

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes, along with the other nonaudit services listed, prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to

achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if applicable, should be available for our review on January 22, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues,

if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Board of Commissioners; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gabridge & Company, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Michigan Department of Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gabridge & Company, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Michigan Department of Treasury. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Joe Verlin, CPA, CGFM is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to conclude our audit on approximately June 14, 2024.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$40,000. Fees for our assistance implementing GASB 96 will be at standard hourly rates (if applicable). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

To be respectful of your time and ours, we schedule our work well in advance. When engagements have to be rescheduled, it causes a domino effect, as we likely have other clients scheduled in the new requested time slot, and our staff our likely scheduled on another client. As a result, we may have to put your engagement at the back of the line, and/or change staff. When our staff members finishing the work are not the same as those who started it, the audit is less efficient and more disruptive to your and our staff.

Our price quoted above is contingent on the following:

- All items on the assistance list being completed by the due dates indicated.
- The audit being performed during the dates scheduled.
- All accounts being adequately reconciled by the beginning of scheduled fieldwork.
- Accurate information provided to us that does not require subsequent rework.

If the above items are not met and the engagement needs to be rescheduled or if additional days need to be schedule, then an additional price of at least 20% will apply. Beyond this, the time required for rework and posting client requested entries after we have been given the trial balance will be billed at our standard hourly rates.

Reporting

We will issue written reports upon completion of our Single Audit. We will make reference to the following audits in our report on your financial statements:

- Gardner, Provenzano, Thomas, & Luplow's audit of the Tuscola County Health Department for the year ended September 30, 2023
- Manor Costerisan's audit of the Tuscola County Medical Care Facility for the year ended December 31, 2023
- Anderson, Tuckey, Bernhardt, & Doran, P.C.'s audit of the Tuscola County Road Commission for the year ended December 31, 2023

Our reports will be addressed to the Board of Commissioners. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Halbridge & Company

RESPONSE:

This letter correctly sets forth the understanding of the County.

Management signature: *Clayette Zechmeister*

Title: Controller/Administrator

Date: 01/10/2024

Governance signature: *kim vaughan*

Title: chairman

Date: 01/10/2024

County of Tuscola Engagement Letter

Final Audit Report

January 10, 2024

Created:	January 09, 2024
By:	Gabridge & Company, PLC(storibio@gabridgeco.com)
Status:	ESigned
Transaction ID:	9RKVFTQPQLUMZDL7NK0CG0476D
Documents:	Gen.00 Engagement Letter - Tuscola County.pdf

"County of Tuscola Engagement Letter" History

-  Document emailed to (zclay@tuscolacounty.org) for signature
1/9/2024 14:54:28 PM Eastern Standard Time
-  Document viewed by (zclay@tuscolacounty.org)
1/10/2024 07:48:52 AM Eastern Standard Time - IP address: 64.90.209.194
-  Document e-signed by (zclay@tuscolacounty.org)
Signature Date: 1/10/2024 07:51:55 AM Eastern Standard Time - IP address: 64.90.209.194
-  Document emailed to (kvaughan@tuscolacounty.org) for signature
1/10/2024 07:51:55 AM Eastern Standard Time
-  Document viewed by (kvaughan@tuscolacounty.org)
1/10/2024 10:39:57 AM Eastern Standard Time - IP address: 67.235.197.245
-  Document e-signed by (kvaughan@tuscolacounty.org)
Signature Date: 1/10/2024 10:42:03 AM Eastern Standard Time - IP address: 67.235.197.245
-  Document Signed
1/10/2024 10:42:03 AM Eastern Standard Time



Special Message: Podcast 83

'Ax Tax' proposal would strip billions from county coffers

In a [special episode to launch its 2024 season](#), MAC's Podcast 83 looks at a radical ballot proposal that, if adopted, would blow a nearly \$3 billion hole in county revenues.

MAC's Stephan Currie and Deena Bosworth interviewed guest Steve Liedel of the firm of Dykema in Lansing, an expert in elections law, about the process that the group "Ax MI Tax" [is using to try to ban property taxes in Michigan](#).

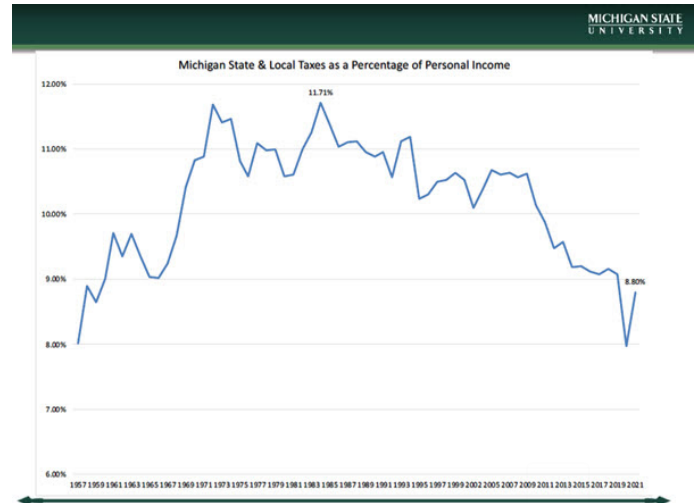
In fiscal 2022, Michigan's 83 counties [levied nearly \\$2.9 billion in property taxes](#) for their operations, which would disappear under the proposed constitutional amendment.

In fiscal 2020, Michigan collected 37 percent of its [state and local revenue from property taxes](#), well above the national average. Only 10 states were more reliant than Michigan on property taxes for revenue for public services.

The anti-tax group [has twice visited](#) the Board of State Canvassers, which reviews ballot proposals, but left without any approved language or petition forms. Undaunted, the group says it plans to collect signatures anyway to force a vote in 2024, a course Liedel detailed as having many "risks" from a legal standpoint.

After banning property taxes, the measure also would impose supermajority requirements in both legislative chambers to effectively increase taxes, in effect giving 33 percent of legislators a veto over state tax policy.

Liedel noted that the measure's calls for "replacement revenue" are likely to fall far short of what is currently collected.



“Local millages are gone for your veterans, for your roads, for public safety ...” Currie said.

“They are trying to bankrupt government,” Bosworth said.

View the full video of the episode, recorded in December 2023, [by clicking here](#).

Previous episodes can be seen at [MAC's YouTube Channel](#).

And you always can find details about Podcast 83 [on the MAC website](#).

Podcast 83 is now on



 **INDIANFIELDS TOWNSHIP**

1633 Mertz Rd. Caro, MI 48723

January 9, 2024

Tuscola County Controller
Attn: Clayette Zechmeister
125 W Lincoln St, Suite 500
Caro, MI 48723

Re: Approval of Industrial Facilities Exemption Certificate (Tax Abatement)

Dear Ms. Zechmeister,

Indianfields Township has been working with the Tuscola County EDC and a local company, on the Township's consideration of the approval of an Industrial Facilities Exemption Certificate (Tax Abatement) for property located at 2061 W Caro Rd, Caro, MI, as requested by LaBudde Group/Bulldog Bros. Caro, LLC.

Notice is given that on January 22, 2024, at 6:30 pm. at the Indianfields Township Hall, 1633 Mertz Rd., Caro, MI, a public hearing will be held regarding the establishment of a Plant Rehabilitation District. A copy of the public notice is enclosed.

Notice is given that on January 22, 2024, at 6:35 pm. at the Indianfields Township Hall, 1633 Mertz Rd., Caro, MI, a public hearing will be held regarding the approval of an Industrial Facilities Exemption Certificate (Tax Abatement). A copy of the public notice is enclosed.

Since the tax collected for Tuscola County may be affected, if approved, a representative from Tuscola County is entitled to appear and to be heard.

Robert Keilitz
Township Clerk

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PUBLIC NOTICE

Public Hearing on the Establishment of a Plant Rehabilitation District in Indianfields Township

Notice is hereby given that the Indianfields Township Board of Trustees will hold a Public Hearing on Monday, January 22, 2024, at 6:30 pm at the Indianfields Township Hall, 1633 Mertz Rd., Caro, MI.

The public hearing is held pursuant to Act 198 of the Michigan Public Acts of 1974, as amended for the approval of the Establishment of a Plant Rehabilitation District requested by LaBudde Group/Bulldog Bros. Caro, LLC for a proposed project at the following real property at address 2061 W Caro Rd, Caro, MI 48723:

A parcel of land situated in the Northeast 1/4 of Section 17, Town 12 North, Range 9 East, Indianfields Township, Tuscola County, Michigan described as: Beginning at a point on the Centerline of M-81 (AKA Caro Road) that is South 41°55'00" West, 396.26 feet (Deeded as 395.18 feet) from the intersection of Highway M-81 and the East line of said Section 17; thence continuing South 41°55'00" West, 1070.14 feet (Deeded as 1070.22 feet) along said centerline to a point that is 1466.40 feet from said intersection; thence South 48°05'00" East, 341.44 feet (Deeded as 336.25 feet) perpendicular to said centerline to the Northwesterly line of Michigan Central Railroad; thence along said Northwesterly line the following two courses: Northeasterly, 101.31 feet along the arc of a 1945.00 foot radius curve to the Right with a chord bearing North 74°22'31" East, 101.30 feet to the point of tangency and North 75°52'03" East, 372.34 feet (Deeded as North 75°15' East, 483.5 feet for the two courses); thence North 00°08'24" East, 906.21 feet (Deeded as North, 907.50 feet) to the point of beginning. Containing 8.95 acres and subject to the right-of-way for M-81 over the Northwesterly 50 feet thereof.

The owners of all real property within the proposed Plant Rehabilitation District, together with any other residents or taxpayers of Indianfields Township, shall have the right to appear and to be heard.

Robert Keilitz
Township Clerk

PUBLIC NOTICE

Public Hearing on the Approval of an Industrial Facilities Exemption Certificate for LaBudde Group/Bulldog Bros. Caro, LLC

Notice is hereby given that the Indianfields Township Board of Trustees will hold a Public Hearing on Monday, January 22, 2024, at 6:35 pm at the Indianfields Township Hall, 1633 Mertz Rd., Caro, MI.

The public hearing is held pursuant to Act 198 of the Michigan Public Acts of 1974, as amended for the approval of an Industrial Facilities Exemption Certificate for a proposed project by LaBudde Group/Bulldog Bros. Caro, LLC, at the following real property with an address of 2061 W Caro Rd, Caro, MI 48723:

A parcel of land situated in the Northeast 1/4 of Section 17, Town 12 North, Range 9 East, Indianfields Township, Tuscola County, Michigan described as: Beginning at a point on the Centerline of M-81 (AKA Caro Road) that is South 41°55'00" West, 396.26 feet (Deeded as 395.18 feet) from the intersection of Highway M-81 and the East line of said Section 17; thence continuing South 41°55'00" West, 1070.14 feet (Deeded as 1070.22 feet) along said centerline to a point that is 1466.40 feet from said intersection; thence South 48°05'00" East, 341.44 feet (Deeded as 336.25 feet) perpendicular to said centerline to the Northwesterly line of Michigan Central Railroad; thence along said Northwesterly line the following two courses: Northeasterly, 101.31 feet along the arc of a 1945.00 foot radius curve to the Right with a chord bearing North 74°22'31" East, 101.30 feet to the point of tangency and North 75°52'03" East, 372.34 feet (Deeded as North 75°15' East, 483.5 feet for the two courses); thence North 00°08'24" East, 906.21 feet (Deeded as North, 907.50 feet) to the point of beginning. Containing 8.95 acres and subject to the right-of-way for M-81 over the Northwesterly 50 feet thereof.

The residents and taxpayers of Indianfields Township shall have the right to appear and to be heard.

Robert Keilitz
Township Clerk