

**TUSCOLA COUNTY BOARD OF COMMISSIONERS  
MEETING AGENDA**

**THURSDAY, SEPTEMBER 13, 2018 – 8:00 A.M.**

**H. H. PURDY BUILDING BOARD ROOM  
125 W. Lincoln Street  
Caro, MI**

125 W. Lincoln Street  
Caro, MI 48723

Phone: 989-672-3700  
Fax : 989-672-4011

- 8:00 A.M. Call to Order – Chairperson Bardwell  
Prayer – Pastor Mark Seppo, Vassar Victory Center/Assembly of God  
Pledge of Allegiance – Commissioner Bardwell  
Roll Call – Clerk Fetting  
Adoption of Agenda  
Action on Previous Meeting Minutes (See Correspondence #1 & 2)  
Brief Public Comment Period for Agenda Items Only  
Consent Agenda Resolution (See Correspondence #3)  
New Business  
    -Commissioner and Road Commissioner Compensation  
    -Extension of CHC Inmate Medical Services Agreement (See  
        Correspondence #4)  
    -Michigan Renewal Energy Collaborative (See Correspondence #12)  
  
    -CLOSED SESSION – Opinion Letter from County Attorney 8:30 A.M.  
        (See Correspondence #5)  
Old Business  
Correspondence/Resolutions

**COMMISSIONER LIAISON COMMITTEE REPORTS**

BIERLEIN

Genesee Shiawassee Thumb Works  
Human Development Commission (HDC)  
Recycling Advisory Committee  
Local Emergency Planning Committee (LEPC)  
Great Start Collaborative Council  
Local Unit of Government Activity Report  
MAC Board of Directors  
Human Services Collaborative Council  
MAC Judiciary Committee  
Tuscola County College Access Network  
MAC Agricultural/Tourism Committee  
MEMS All Hazards

JENSEN

Community Corrections Advisory Board  
Local Unit of Government Activity Report  
Jail Planning Committee

BARDWELL

Economic Development Corp/Brownfield Redevelopment  
Caro DDA/TIFA  
MAC Finance  
MAC 7<sup>th</sup> District  
Local Unit of Government Activity Report  
TRIAD  
Behavioral Health Systems Board  
MAC Workers Comp Board  
Board of Health  
Dept. of Human Services/Medical Care Facility Liaison

YOUNG

Dispatch Authority Board  
County Road Commission Liaison  
Board of Public Works  
Senior Services Advisory Council  
Saginaw Bay Coastal Initiative  
Local Unit of Government Activity Report  
MAC Agricultural/Tourism Committee  
Strategic EDC Planning Committee  
Jail Planning Committee  
Genesee Shiawassee Thumb Works  
Region VI Economic Development Planning  
Tuscola 2020  
MI Renewable Energy Coalition  
Cass River Greenways Pathway

VAUGHAN

Board of Health  
Planning Commission  
Economic Development Corp/Brownfield Redevelopment  
Local Unit of Government Activity Report  
Mid-Michigan Mosquito Control Advisory Committee  
Parks and Recreation Commission  
Tuscola County Fair Board Liaison  
MAC Environmental Regulatory – Vice Chair  
NACO-Energy, Environment & Land Use

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 days in advance of the meeting.

## CORRESPONDENCE

- #1 August 30, 2018 Full Board and Statutory Finance Minutes
- #2 August 30, 2018 Special Board Minutes
- #3 Consent Agenda Resolution
- #4 CHC Inmate Medical Services Agreement Renewal
- #5 Board Closed Session Notice
- #6 September 10, 2018 Committee of the Whole Minutes
- #7 August 23, 2018 Road Commission Minutes
- #8 Marquette County Resolution Regarding the Development of An Additional Lock for Soo Locks
- #9 Antrim County Resolution to Oppose the DNR's Plan to Eliminate Baiting and the Sale of Bait
- #10 Antrim County Resolution Opposing the Legalization of Marijuana for General Use
- #11 Invitation to Community Issue Meeting September 25, 2018
- #12 Michigan Renewable Energy Collaborative Information

*Draft*  
TUSCOLA COUNTY BOARD OF COMMISSIONERS  
August 30, 2018 Minutes  
H. H. Purdy Building

Commissioner Bardwell called the meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building in the City of Caro, Michigan, on the 30th day of August 2018, to order at 8:00 o'clock a.m. local time.

Prayer – Pastor Jon Terry, Crossway Assembly of God

Pledge of Allegiance – Commissioner Bierlein

Roll Call – Clerk Jodi Fetting

Commissioners Present: District 1 - Thomas Young, District 2 - Thomas Bardwell, District 3 - Kim Vaughan, District 5 – Matthew Bierlein

Commissioner Absent: District 4 - Craig Kirkpatrick

Also Present: Mike Hoagland, Clerk Jodi Fetting, Eean Lee, Tisha Jones- Holubec, Register John Bishop, Jon Terry, Shelly Lutz, Mike Miller, Steve Anderson, BJ Roach, Jim Tussey, Nancy Laskowski, Art Graff, Carmell Pattullo, Mark Jensen, Sandy Nielsen, Mary Brissette, Ken Hecht, Jim McLoskey, Leigh Nacy, Jeff Damon, Norm Stephens, Erico Lopez, Drain Commissioner Bob Mantey, Jonathan Lauderbach

*Adoption of Agenda -*  
18-M-130

Motion by Young, seconded by Bierlein to adopt the agenda as presented.  
Motion Carried.

*Action on Previous Meeting Minutes -*  
18-M-131

Motion by Bierlein, seconded by Young to adopt the meeting minutes from the August 16, 2018 Board and Statutory Finance meetings. Motion Carried.

*Brief Public Comment Period for Agenda Items Only - None.*

*Consent Agenda Resolution -*  
18-M-132

Motion by Bierlein, seconded by Young that the following Consent Agenda Resolution from the August 27, 2018 Committee of the Whole Meeting be adopted with Item B removed. Motion Carried.

## CONSENT AGENDA

**Agenda Reference:** A

**Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18

**Description of Matter:** Move that the hours of operation for the County Animal Shelter be changed as defined below:

### HOURS OF OPERATION:

Day	Current Hours	Proposed Hours
Sunday	Closed	Closed
Monday	9:30 AM - 11:00 AM	Closed
Tuesday	9:30 AM - 11:00 AM	9:00 AM - 12:00 PM - Drop offs only 1:00PM - 4:00PM - Adoptions
Wednesday	9:30 AM - 11:00 AM	12:00 PM - 7:00 PM
Thursday	9:30 AM - 11:00 AM	9:00 AM - 12:00 PM - Drop offs only 1:00PM - 4:00PM - Adoptions
Friday	9:30 AM - 11:00 AM	9:00 AM - 12:00 PM - Drop offs only 1:00 PM - 4:00 PM - Adoptions
Saturday	9:30 AM - 11:00 AM	2 Saturdays per month 9:00 AM - 2:00 PM

- Change in hours will allow for building deep cleaning, investigations, team building, etc.
- One late night during the week & 2 Saturdays per month will allow the public to come in after work hours/weekends for adoptions, looking for lost pets, etc.
- Saturday hours will be posted on our Facebook page and on our window (near our Open/Closed sign)

**Agenda Reference:** B (Item removed from the Consent Agenda to be discussed under New Business see Motion 18-M-133)



- Agenda Reference:** C
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that the Animal Control Director receive \$150 a week or eight hours of compensation time per week for being on-call. Also, on-call pay for the Animal Control Officer be set at \$70 per week. (Either the Director or Officer will receive on-call pay, but not both in any given week.)
- Agenda Reference:** D
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that the 2018 Animal Control Budget be amended as contained in the August 27, 2018 Committee of the Whole Agenda (Reference Attachment A).
- Agenda Reference:** E (Item removed from the Consent Agenda per Motion 18-M-140 under New Business)
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that for the 2019 calendar fiscal year County Commissioners shall receive an inflationary 2% wage increase which is the same amount awarded to other elected officials, non-union and union employees for 2019. Also, although the amount is not yet determined commissioners shall receive the same amount of inflationary wage increase, if any, that is awarded to other elected officials, non-union and union employees for 2020.
- Agenda Reference:** F
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that per the August 17, 2018 letter of request from the Medical Care Facility Director that \$202,981.99 be authorized for transfer from the Voted Medical Care Facility Fund to the regular Medical Care Facility Fund for payment of the items explained in the letter.

- Agenda Reference:** G
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that the Principal Residence Exemption Fund, Number 25, be authorized for amendment per the correspondence from the Chief Accountant dated August 24, 2018.
- 
- Agenda Reference:** H
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that the County Clerk advertise to fill a vacant County Road Commissioner position. Applications will be received until September 18, 2018 at 4:30 P.M. Applicants will be reviewed at the September 24, 2018 Committee of the Whole meeting and by majority vote a candidate will be chosen by the Board of Commissioners. This appointed individual will serve until the 2020 general election at which time a successor is elected. (For further information see August 24, 2018 memo from Corporate Council).
- 
- Agenda Reference:** I
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that per the August 21, 2018 letter of request from the Suicide Prevention Coalition that authorization is given to place a Suicide Prevention banner on the courthouse lawn during the month of September of 2018.
- 
- Agenda Reference:** J
- Entity Proposing:** COMMITTEE OF THE WHOLE 8/27/18
- Description of Matter:** Move that because the current county farmland lease is expiring at the end of 2018 bids be taken to lease county property for farming purposes for a three year period.



*New Business -*

-Animal Shelter Fee Schedule - Matter was item B in the Consent Agenda and was removed for discussion in New Business.

Leigh Nancy explained the pricing for the surrender fee. A surrender fee is not charged for a stray animal turned in to the shelter, it is for an animal owned and cared for by a person.

18-M-133

Motion by Vaughan, seconded by Bierlein that the following fee changes be implemented effective August 31, 2018:

**PRICING:**

Current Pricing		New Pricing	
Dog Adoption	\$30.00		\$40.00
Cat Adoption	\$20.00		\$30.00
Spay/Neuter Deposit	\$30.00		\$60.00
Pick up/Impound Fee	\$35.00		1st Offense: \$35.00 2nd Offense: \$70.00 3rd Offense: \$105.00 4th Offense: \$200.00
Boarding	\$10.00		\$10.00
Surrender Fee	\$0.00		\$25.00

-Increase adoption prices to generate more revenue. Increasing the spay/neuter deposit will ensure more pet owners follow through with given contracts.

-Pick up fee changes will motivate owners to not allow their animals to run at large.

-Owner surrender fee will allow for basic care for animal until placement can be found (adoption, rescue, etc.)

Motion Carried.

-Human Resource Coordinator Update Regarding Sexual Harassment Training - Shelly Lutz has been working with MMRMA regarding this subject. A training has been scheduled at September 26, 2018 to be held at the Technology Center. Department Heads will be notified of further details.

-Re-Advertising for Tuscola Behavioral Health Systems Board Vacancy - Clerk Fetting is requesting to re-advertise for the position that is still vacant as is to be filled by a community member or past or present consumer.

18-M-134

Motion by Bierlein, seconded by Young that the County Clerk be authorized to re-advertise to fill a vacancy on the Tuscola Behavioral Systems Board. Motion Carried.

-Dispatch Maintenance Agreement Approval - Sandy Nielsen explained the proposed agreement.

18-M-135

Motion by Bierlein, seconded by Young that per the August 29, 2018 request from the Dispatch Director that the maintenance contract with Equature for certain equipment at dispatch be approved and authorized for signature. Motion Carried.

-Commissioner Kirkpatrick Letter of Resignation - Commissioner Bardwell read Commissioner's Kirkpatrick letter of resignation.

18-M-136

Motion by Bierlein, seconded by Young that the letter of resignation from Commissioner Kirkpatrick be received and placed on file with said resignation to be effective August 31, 2018 with regrets. Motion Carried.

-Appointment to Fill Remaining Term of Commissioner Kirkpatrick - Mike Hoagland explained the option of appointing the Nominee for the District 4 Commissioner seat, Mark Jensen.

18-M-137

Motion by Bierlein, seconded by Young that effective August 31, 2018 Mr. Mark Jensen be appointed for the period of August 31, 2018 to December 31, 2018 to fill the remaining term of former Commissioner Kirkpatrick. Motion Carried.

-Appointment to County Finance Committee - Mike Hoagland explained the need to have a Commissioner to fill the Co-Chair position held by Commissioner Kirkpatrick.

18-M-138

Motion by Bierlein, seconded by Vaughan that effective August 31, 2018 Commission Young be appointed as the second member to the County Finance Committee to replace former Commissioner Kirkpatrick. Motion Carried.

-Local Bridge Millage Transfer Request - Mike Hoagland explained the request.

18-M-139

Motion by Young, seconded by Bierlein that per the August 28, 2018, Voucher #1, request from the County Road Commission that authorization is given to transfer \$299,076.07 from the Voted Bridge Millage Fund to the Regular Road Commission Fund for the identified invoices. Motion Carried.

-Road Commissioner Compensation - Mike Hoagland explained the proposed request. Board discussed matter in references to how compensation can be awarded prior to the term of office for the elected official. Board did not take action at this time.

18-M-140

Motion by Bierlein, seconded by Vaughan to remove Consent Agenda Item E adopted at the August 30, 2018 Consent Agenda in Motion 18-M-132 to obtain a legal opinion regarding the matter. Motion Carried.

-Request to Use Courthouse Lawn for Employee Cookout & Fundraiser - Mike Hoagland explained the request.

18-M-141

Motion by Vaughan, seconded by Bierlein that per the request of the Court Administrator that authorization be given to use the courthouse lawn on September 14, 2018 for an employee cookout and fundraising. Motion Carried.

*Old Business -*

-Recycling Center - Mike Miller met with the previous owner yesterday and the meeting did not go as hoped. The DEQ has issued areas that need to have clean-up addressed. Board discussed matter.

18-M-142

Motion by Bierlein, seconded by Young to rescind Consent Agenda Item D adopted at the May 10, 2018 Board Meeting in the Consent Agenda Resolution motion 18-M-077. Motion Carried.

*Correspondence/Resolutions -*

- Road Commission Minutes
- Michigan Indigent Defense Commission
- Senior Advisory Council Minutes
- Health Department Report

**COMMISSIONER LIAISON COMMITTEE REPORTS**

VAUGHAN

Board of Health

Planning Commission

Economic Development Corp/Brownfield Redevelopment

Local Unit of Government Activity Report

Mid-Michigan Mosquito Control Advisory Committee

Parks and Recreation Commission

Tuscola County Fair Board Liaison

-Commissioner Vaughan met Curtis Stowe at My Sister's Barn regarding the trouble Ann Leen was having in getting permits issued. Commissioner Vaughan reported that the permits have been issued and matters finalized.

-Commissioner Vaughan passed along a complaint regarding Snover Road for Commissioner Young to take to the Road Commissioner meeting.

BIERLEIN

Genesee Shiawassee Thumb Works  
Human Development Commission (HDC)  
Recycling Advisory Committee  
Local Emergency Planning Committee (LEPC)  
Great Start Collaborative Council  
Local Unit of Government Activity Report  
MAC Board of Directors - Meets in October.  
Human Services Collaborative Council  
MAC Judiciary Committee  
Tuscola County College Access Network  
MAC Agricultural/Tourism Committee  
MEMS All Hazards

KIRKPATRICK - absent

Board of Health  
Community Corrections Advisory Board  
Dept. of Human Services/Medical Care Facility Liaison  
MI Renewable Energy Coalition  
MAC Environmental Regulatory – Vice Chair  
Cass River Greenways Pathway  
Local Unit of Government Activity Report  
NACO- Energy, Environment & Land Use  
Jail Planning Committee  
Saginaw Bay Coastal Initiative  
Tuscola In-Sync  
Region VI Tourism Discussions

BARDWELL

Economic Development Corp/Brownfield Redevelopment  
Caro DDA/TIFA  
MAC Finance - Meets in September.  
MAC 7<sup>th</sup> District  
Local Unit of Government Activity Report  
TRIAD - Update provided.  
Behavioral Health Systems Board  
MAC Workers Comp Board - Update provided.

YOUNG

Dispatch Authority Board  
County Road Commission Liaison  
Board of Public Works - Meets in September.  
Senior Services Advisory Council - Meets in September.  
Saginaw Bay Coastal Initiative  
Local Unit of Government Activity Report  
MAC Agricultural/Tourism Committee  
Strategic EDC Planning Committee  
Jail Planning Committee  
Genesee Shiawassee Thumb Works  
Region VI Economic Development Planning  
Tuscola 2020

*Other Business as Necessary -*

- Commissioner Bardwell would like information on if closed session minutes can be kept beyond the destroy date and what would need to take place to make that happen.
- Commissioner Bardwell has received a concern from a local resident regarding the Medical Care Facility walking trail as it would be directly behind their house.
- Commissioner Bardwell reviewed how to distribute the Committees that Commissioner Kirkpatrick served on. Commissioner Bardwell will take Board of Health and Department of Human Services/Medical Care Facility Liaison. Commissioner Young will take MI Renewable Energy Coalition. Commissioner Vaughan will take MAC Environmental Regulatory and NACO - Energy, Environment and Land Use. Mark Jensen will retain Community Corrections Advisory Board, Cass River Greenways Pathway, Jail Planning Committee and Local Unit of Government Activity Report.

*Extended Public Comment -*

- Jim Tussey provided an update on the Almer Township lawsuit and that Almer Township prevailed.

Meeting adjourned at 9:40 a.m.

Jodi Fetting  
Tuscola County Clerk



Statutory Finance Committee Minutes  
August 30, 2018  
H.H. Purdy Building  
125 W. Lincoln St, Caro MI

Meeting called to order at 9:40 a.m.

Commissioners Present: Young, Bardwell, Vaughan, Bierlein

Commissioners Absent: Kirkpatrick

Also Present: Mike Hoagland, Clerk Jodi Fetting, Eean Lee, Tisha Jones- Holubec, Mike Miller, Steve Anderson, BJ Roach, Jim Tussey, Nancy Laskowski, Art Graff, Carmell Pattullo, Mark Jensen, Sandy Nielsen, Mary Brissette, Ken Hecht, Jim McLoskey, Jeff Darnon, Norm Stephens, Erico Lopez, Drain Commissioner Bob Mantey, Jonathan Lauderbach

Claims and Per Diems were reviewed and approved.

Public Comment - None

Meeting adjourned at 9:43 a.m.

Jodi Fetting  
Tuscola County Clerk

*Draft*  
TUSCOLA COUNTY BOARD OF COMMISSIONERS  
August 30, 2018 Minutes  
H. H. Purdy Building

Commissioner Bardwell called the special meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building in the City of Caro, Michigan, on the 30th day of August 2018, to order at 10:02 o'clock a.m. local time.

Prayer – Commissioner Bierlein

Pledge of Allegiance – Commissioner Young

Roll Call – Clerk Jodi Fetting

Commissioners Present: District 1 - Thomas Young, District 2 - Thomas Bardwell, District 3 - Kim Vaughan, District 5 – Matthew Bierlein

Commissioner Absent: District 4 - Craig Kirkpatrick,

Also Present: Mike Hoagland, Clerk Jodi Fetting, Eean Lee, Tisha Jones- Holubec, Mike Miller, Steve Anderson, BJ Roach, Jim Tussey, Nancy Laskowski, Art Graff, Carmell Pattullo, Mark Jensen, Sandy Nielsen, Mary Brissette, Ken Hecht, Jim McLoskey, Jeff Damon, Norm Stephens, Erico Lopez, Drain Commissioner Bob Mantey, Jonathan Lauderbach, John Schneider, Garrett Tetil, Dan Grimshaw

*Adoption of Agenda -*  
18-M-143

Motion by Young, seconded by Bierlein to adopt the agenda as presented.  
Motion Carried.

*Brief Public Comment Period for Agenda Items Only -*

- Nancy Laskowski - Provided handouts to the Board and spoke in reference to the Juniata Wind Turbine project. Nancy referenced the Airport Zoning Ordinance and permit application. Nancy also discussed driveway permits that were issued.

*Consent Agenda Resolution - None*

*New Business - None*

*Old Business -*

-Reaffirming Proper Permitting Procedures by County Entities Involved in the Nextera Project -

-Commissioner Bardwell provided an overview as to why the Special Meeting was called.

-Commissioner Young provided an update from the meeting that Commissioner Young and Commissioner Bardwell had with the Road Commission regarding the issuance of driveway permits. The Road Commission stated no driveways were constructed prior to a driveway permit being issued.

-Mike Hoagland provided an update from a conversation that he had with Curtis Stowe. From that conversation, Mike Hoagland gathered that Curtis was confident the permits were issued properly.

-Drain Commissioner Mantey explained the direction of the Drain Commissioner's Office for soil erosion in regards to the county drains.

-Commissioner Bierlein expressed concern that the necessary players to answer questions were not in attendance at the meeting.

-Garrett Tetil stated that the County has oversight of the Airport Zoning Ordinance and Building Codes. He stated there are construction sites located within the airport zones that exclude wind turbines. Garrett stated that permits should not have been issued as the conditions have not been met and would like the permits pulled with suspension of the project. He stated they are trying to leverage the County as an avenue to suspend the project.

-Ken Hecht would like to involve the Airport Administrator in regards to the applications that have been filed in order to verify the heights are in compliance.

-Erico Lopez stated they have met with the former Airport Administrator regarding the ordinance. He stated once the FAA has granted permission then they will contact the new Airport Administrator to finalize. They have had preliminary discussions with the new Airport Administrator.

-Jim Tussey expressed the importance of the airport to his businesses and asked the Commissioners to protect the airport. He feels that NextEra is pushing this project through by starting the bases before receiving the FAA approval.

-Mary Brissette expressed concern that Curtis Stowe was not in attendance to answer questions at the meeting today.

*Correspondence/Resolutions - None*

*Other Business as Necessary - None*

*Extended Public Comment -*

-Ken Hecht suggested a Commissioner serve on the Airport Zoning Board of Appeals as a liaison.

-Norm Stephens presented a quote to the Board.

-Art Graff addressed the Board regarding the process of permits required to build a house and it should be the same for wind turbines.

-Dan Grimshaw stated in the title industry that construction is defined as the first day dirt is moved.

Meeting adjourned at 12:01 p.m

Jodi Fetting  
Tuscola County Clerk

**'DRAFT'**

**COUNTY OF TUSCOLA**

**STATE OF MICHIGAN**

**RESOLUTION TO ADOPT CONSENT AGENDA**

At a regular meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building in the Village of Caro, Michigan, on the 13<sup>th</sup> day of September, 2018 at 8:00 a.m. local time.

COMMISSIONERS PRESENT:

\_\_\_\_\_

\_\_\_\_\_

COMMISSIONERS ABSENT:

\_\_\_\_\_

It was moved by Commissioner \_\_\_\_\_ and supported by Commissioner \_\_\_\_\_ that the following Consent Agenda Resolution be adopted:

**CONSENT AGENDA**

**Agenda Reference:** A

**Entity Proposing:** COMMITTEE OF THE WHOLE 9/10/18

**Description of Matter:** Move that the agreement between the Thumb Area Regional Community Corrections Services and Tuscola County for Gatekeeper Services be approved for the period of 10/1/18 to 9/30/19 for an amount of \$1,884. Also, all appropriate signatures are authorized.



**Agenda Reference:** B

**Entity Proposing:** COMMITTEE OF THE WHOLE 2/22/16

**Description of Matter:** Move that ceiling file at the DHHS Building be replaced as required by the lease agreement. The Building and Grounds Director is requested to obtain bids from a contractor for this project. (A cost review shows lower cost to hire the work than doing the work using in-house maintenance staff).

**IT IS FURTHER RESOLVED** that any motion, resolution, or other act of Tuscola County inconsistent with this Resolution is hereby rescinded, modified, replaced or superseded by this Resolution.

YEAS:

NAYS:

ABSTENTIONS:

RESOLUTION ADOPTED.

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Thomas Bardwell, Chairperson  
Tuscola County Board of Commissioners

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Jodi Fetting  
Tuscola County Clerk



August 20, 2018

Lt. Brian Harris, Jail Administrator  
Tuscola County Jail  
420 Court Street  
Caro, MI 48723

Re: Contract Renewal for Inmate Health Services 2019

Dear Mr. Bradley:

I hope this letter finds you well. As the proud provider of medical care services for the detainees at the at the Tuscola County Jail, Correctional Healthcare Companies (CHC) continuously strives to meet and exceed your expectations regarding the level and quality of services we deliver.

As per Section 9.0 of our Agreement, the contract shall automatically renew on an annual basis for additional one-year periods, with a mutually agreed upon increase. CHC respectfully requests an increase in the base contract amount consistent with the Consumer Price Index ("CPI") for Urban Consumers - US City Average for Medical Care Services, which stands at 2.3% for July.

The monthly rate currently being charged to the County is **\$9,273.83**. If accepted, the revised amount for professional health care services rendered at the county jail shall increase to **\$9,487.13** per month, or **\$113,845.56** annually, effective January 1, 2019 through December 31, 2019

If above terms are acceptable to the County, please forward a signed copy to Stephanie Parkinson, Client Services Specialist, at [sparkinson@correctcaresolutions.com](mailto:sparkinson@correctcaresolutions.com), to affirm moving forward. Upon receipt of the signed proposal, our Legal Department will provide a formal contract amendment for signature.

We feel fortunate to work with Tuscola County and look forward to continuing to bring value in our health care program for the Jail. Should you have any questions, please do not hesitate to contact Elaine Kaiser, Operations Manager for Tuscola County directly at 989-280-2030, or you may contact Jack Jadin, Client Services Director at 920-304-6397.

Warm regards,

Stan Wofford  
Regional Senior Vice President, Operations

cc: Elaine Kaiser, Operations Manager  
Jack Jadin, Director of Client Services  
Adolfo Cisnero, Senior Director of Client Services

*Tuscola County Clerk's Office*

*Jodi Fetting*  
Tuscola County Clerk  
[www.tuscolacounty.org](http://www.tuscolacounty.org)



440 N. State Street  
Caro, MI 48723  
989-672-3780

## **PUBLIC NOTICE**

**Residents of Tuscola County please take notice:**

**In accordance with Section 8(h) of the Open Meetings Act, a closed session of the Board of Commissioners has been scheduled.**

**The Tuscola County Board of Commissioners will hold a closed session to consider material exempt from discussion or disclosure by state or federal statute.**

**The Closed Session will be on Thursday, September 13, 2018 to begin on or about 8:30 a.m.**

**The meeting will be held at the H.H. Purdy Building, 125 W Lincoln Street, Caro MI**

*Jodi Fetting*  
**Jodi Fetting**

**Tuscola County Clerk**

**Posted: September 11, 2018 at 8:00 a.m.**

*Draft*  
**Tuscola County Board of Commissioners**  
**Committee of the Whole**  
**Monday, September 10, 2018 – 8:00 A.M.**  
**HH Purdy Building - 125 W. Lincoln, Caro, MI**

Commissioners Present: District 1 - Thomas Young, District 2 - Thomas Bardwell,  
 District 3 - Kim Vaughan, District 4 - Mark Jensen, District 5 - Matthew Bierlein

Absent: None

Also Present: Mike Hoagland, Clerk Jodi Fetting, Eean Lee, Mike Miller, Tisha Jones-Holubec, Mary Brissette, Nancy Laskowski, Cody Horton, Register John Bishop, Leigh Nancy, Roger Allen

**Finance/Technology**  
 Committee Leaders - Commissioners Young and Bierlein

**Primary Finance/Technology**

1. **County Property Ownership Inventory** - Mike Hoagland provided information regarding county owned property and Cody Horton provided a demonstration of how they are mapped with the GIS system.
2. **Update Regarding County Geographical Information System Program** - Cody Horton explained steps that are being taken to expand the options that the GIS offers.
3. **Community Corrections Service Agreement** - Mike Hoagland explained proposed service agreement. Matter to be placed on the Consent Agenda.
4. **Cass City Proposed Resolution to Establish a Commercial Redevelopment District** - Mike Hoagland explained the proposed resolution and opinion received from the county attorney.
5. **2019 County Budget Development** - Mike Hoagland explained there is a slight delay in getting the budget out to the Department Heads and the reasons why.
6. **Commissioner Compensation Question** - Mike Hoagland explained the response received from the county attorney regarding Commissioner compensation. Commissioner Jensen shared a thought of 3% the first year of the term and 0% the second year of the term. Board discussed the matter. Matter to be placed on Thursday's agenda.

**On-Going and Other Finance**

1. **MCDC Dental Clinic** - Mike Hoagland provided an update regarding the risk to the County. Ann Hepfer is looking at a different avenue.
2. **Alternatives Under Review to Provide Broadband to Animal Shelter**
3. **Multi-Year Financial Plan Development** - Update provided.
4. **Potential Formation of a County Land Bank** - Update provided.

5. Review of Alternative Solutions Concerning the Caro Dam - Commissioner Vaughan is meeting with Indianfields Township.
6. Continue Review of Road Commission Legacy Costs - Commissioner Young provided an update regarding Dayton Township.
7. Work to Resolve Remaining Assessing/Taxation Disputes with Wind Turbine Companies
8. Water Rates Paid for County Facilities Along M24 and Deckerville Roads - Still waiting for an answer.
9. Opioid Lawsuit – Major Data Collection by County
10. Update Regarding Personal Property Tax Changes
11. Raise the Age for Juveniles Funding Proposal
12. State Assessing Change Proposal - Matter Discussed.
13. Delinquent Tax Legal Chargeback Requirement for Former Vassar Foundry - Matter Discussed.
14. Michigan Indigent Defense Commission - Update provided.
15. Bid County Audit Services
16. County Jail Study Status - Update provided.
17. Vacant Church Going Back on Tax Role - Update provided.

Recessed at 9:28 a.m.

Reconvened at 9:42 a.m.

### **Personnel**

Committee Leader-Commissioner Bardwell

#### **Primary Personnel**

1. **Advertisement for Candidates to Vacant Road Commissioner Position -**  
Clerk Fetting provided an update on the vacant position. No official paperwork has been received as of yet but there has been interest shown.

#### **On-Going and Other Personnel**

1. Court Administrative Changes Update September 13, 2018 - Meeting has been set.
2. Reporting Relationship (Nepotism Policy)
3. Sexual Harassment Training



**Building and Grounds**  
Committee Leaders-Commissioners Young and Vaughan

**Primary Building and Grounds**

1. **Ceiling Tile Project at DHHS** - Mike Miller explained the cost of the project. Project to be completed by a contractor. Matter to be placed on the Consent Agenda.
2. **Committee Formed to Review Land Acquisition Near Caro Regional Center** - Mike Hoagland and Commissioner Bierlein provided an update.
3. **Recycling Relocation Update** - Meeting date has been set to meet with the attorney. Board discussed potential steps that could be taken to move forward on the project.

**On-Going and Other Building and Grounds**

1. Update 10 Year Capital Improvement Plan
2. Extension of Water Line to Caro Regional Center
3. County Record Storage Needs - Alternatives being looked at.
4. Farmland Bidding Update - Bids should be back for review at the September 24th meeting.

**Other Items Not Assigned to a Committee**

1. Cass River Greenways
2. Ongoing Economic Development Activity Updates from EDC Director
3. Dairy Farmers of America Phase 2 – Cass City

**Other Business as Necessary**

- Commissioner Bierlein discussed State Revenue Sharing which was included in the MAC Newsletter.
- State Ward Chargeback Rates - Commissioner Bardwell shared the correspondence received.
- Medical Care Facility Walking Trail - Local residents has submitted a letter of concern as the trail would back up to their property.
- Commissioner Bardwell shared a letter from a resident expressing concern of Mosquito Abatement.

**Public Comment Period**

-Nancy Laskowski provided a handout to the Commissioners regarding the Summary of the Tuscola Area Airport Ordinance. She has concern that cranes are operating in Zone B which would have required a permit to be issued by the Airport Administrator. Nancy referenced the Airport Zoning Ordinance, page 8, item 3.6 (G) and the form Do I Need An Airport Permit. She also referenced the airport approach procedures. Also, a chart of turbines for the project was received regarding which turbines would not require a variance.

-Mary Brissette discussed gravel pits in relation to the Road Commission.

-Tisha Jones-Holubec shared a flyer for the Focus on Life Benefit Dinner on September 25, 2018.

Meeting adjourned at 10:57 a.m.

Jodi Fetting  
Tuscola County Clerk

August 23, 2018

A regular meeting of the Board was held in their offices at 1733 S. Mertz Rd., Caro, Michigan on Thursday, August 23, 2018 at 8:00 A.M.

Present: Road Commissioners Gary Parsell, Julie Matuszak, and Pat Sheridan; County Highway Engineer Michele Zawerucha, Superintendent/Manager Jay Tuckey, Director of Finance/Secretary-Clerk Michael Tuckey.

Absent: Road Commissioner John Laurie.

Vice-Chairman Parsell offered a moment of silence to remember Road Commissioner Mike Zwerk who passed away Sunday, August 19, 2018.

Motion by Sheridan seconded by Matuszak that the minutes of the August 9, 2018 regular meeting of the Board be approved. Sheridan, Matuszak, Parsell --- Carried.

Motion by Matuszak seconded by Sheridan that the minutes of the August 9, 2018 closed session of the Board be approved. Sheridan, Matuszak, Parsell --- Carried.

Payroll in the amount of \$95,005.26 and bills in the amount of \$1,491,175.54 covered by vouchers #18-42, #18-43, #18-44, and #HRA-62 were presented and audited.

Motion by Matuszak seconded by Sheridan that the payroll and bills be approved. Sheridan, Matuszak, Parsell --- Carried.

Brief Public Comment Segment:

(1) Ms. Nancy Laskowski appeared before the Board to discuss the permits issued for the NextEra Energy Wind Turbine Project.

Motion by Matuszak seconded by Sheridan that the bids for 2018 Grader Blades taken and accepted at the last regular meeting of the Board be awarded to Truck & Trailer Specialties. Sheridan, Matuszak, Parsell --- Carried.

Motion by Sheridan seconded by Matuszak to approve the request from Dutch Excavating for an additional expense of \$2,700.00 for the removal of a concrete abutment (unknown at the time of the bid specification), all in conjunction with the bid for the Colling Road Culvert Installation Project taken at the June 28, 2018 regular meeting of the Board. Sheridan, Matuszak, Parsell --- Carried.

Motion by Sheridan seconded by Matuszak to approve the request from the Cass River Greenway Committee for the Road Commission to remove the disposed tires at the Hurds Comer Road Bridge over the Cass River. Sheridan, Matuszak, Parsell --- Carried.

The Board recommended that Management review and evaluate the Road Commission's owned gravel pits in order to determine the amount of available gravel material.

Motion by Sheridan seconded by Matuszak that the Board go into closed session at 8:30 A.M. for the purpose of discussing union negotiations. Sheridan, Matuszak, Parsell --- Carried.

At 8:45 A.M. the Board returned to open session.

**PUBLIC HEARING**

At 9:00 A.M. a public hearing was held for the proposed safety grant funding to remove fixed objects, such as trees from the road right-of-way, on selected primary and local roads in Tuscola County. County Highway Engineer Zawerucha presented the plans for the project. Members of the public were given the opportunity to speak at the hearing, of which a complete transcript of the hearing is available at the Road Commission Office. After hearing comments from the public, the following motion was introduced:

Motion by Matuszak seconded by Sheridan to close the public hearing and to proceed with the safety grant funded project to remove fixed objects, such as trees from the road right-of-way, on selected primary and local roads in Tuscola County. Sheridan, Matuszak, Parsell --- Carried.

Motion by Matuszak seconded by Sheridan that the meeting be adjourned at 9:20 A.M. Sheridan, Matuszak, Parsell --- Carried.

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Chairman

---

Secretary-Clerk of the Board



County of Marquette  
BOARD OF COMMISSIONERS

Courthouse Complex  
Marquette, Michigan 49855  
Phone: (906) 225-8151  
Fax: (906) 225-8155  
www.co.marquette.mi.us

Gerald O. Corkin, *Chairman*

Joe Derocha, *Vice-Chair*  
Karen Alholm  
Bill Nordeen  
Johnny DePetro  
Stephen Adamini

RESOLUTION  
THE DEVELOPMENT OF AN ADDITIONAL LOCK

WHEREAS, the Soo Locks are a vital economic contributor, not just for Michigan, but for the entire U.S. Economy as well. Currently, there are only two locks that are currently being utilized for shipping which are the Poe and MacArther. The 49-year-old Poe Lock is in need of repair and the MacArther Lock's size is not suitable for modern freighters to pass through, and;

WHEREAS, closing the Poe Lock would cause a negative economic impact of \$160 million within a 30-day span, and;

WHEREAS, a shutdown of the Locks would result in the halt of the North American automotive production within a matter of weeks, and;

WHEREAS, the Soo Locks (out of 196 locks) is ranked number one in its significance to the economy and saves approximately \$3.5 billion in costs for transportation each year, and;

WHEREAS, having the Locks closed for even six months would result in 11 million jobs being lost, and;

WHEREAS, the locks are a critical pathway to ship national resources such as iron ore and agricultural products critical to the economic vitality of the Upper Peninsula of Michigan that are exported nationally and internationally, so;


THEREFORE, building a new lock, in addition to the Poe Lock, would allow for more efficient and redundant transportation opportunities;

BE IT RESOLVED, that the Board of Commissioners of Marquette County supports the development and the funding of the twinning of the Poe Lock as soon as possible.

Yeas: Comm. DePetro, Comm. Derocha, Comm. Adamini, Comm. Nordeen, Comm. Alholm  
and Chairperson Corkin

Nays: None

Absent: None

  
Gerald Corkin, Chairman

Date: August 21, 2018





ANTRIM COUNTY  
BOARD OF COMMISSIONERS  
P.O. Box 520  
Bellaire, Michigan 49615  
Phone (231) 533-6353  
Fax (231) 533-6935  
Chairman: EDGAR BOETTCHER, III

August 27, 2018

At the August 9, 2018 meeting of the Antrim County Board of Commissioners, the following Resolution was offered:

**RESOLUTION #20-2018** By Christian Marcus, seconded by David Heeres

**OPPOSE THE DEPARTMENT OF NATURAL RESOURCES  
PLAN TO ELIMINATE BAITING AND SALE OF BAIT**

**WHEREAS**, the Michigan Department of Natural Resources (DNR) will be recommending a baiting ban to the Natural Resources Commission due to the discovery of Chronic Wasting Disease (CWD) in the deer population in Southwest Michigan, and

**WHEREAS**, in addition to other options, there has been discussions by the DNR regarding the potential of a baiting ban that would include the entire Lower Peninsula of Michigan, and

**WHEREAS**, Antrim County which is located on the shore of Lake Michigan in the upper northwestern portion of the Lower Peninsula and geographically at least 70 miles from any County in which deer has been tested and found to have Chronic Wasting Disease (CWD), and

**WHEREAS**, a baiting ban throughout the Lower Peninsula would include Antrim County, and

**WHEREAS**, a plan to eliminate baiting and a ban on the sale of bait in Antrim County is not in the best interest of the overall economy of Antrim County or the State of Michigan in general.

**NOW, THEREFORE, BE IT RESOLVED** that the Antrim County Board of Commissioners does hereby oppose any baiting ban and banning of the sale of bait that would include the entire Lower Peninsula of the State of Michigan.

**BE IT FURTHER RESOLVED**, that this resolution will be forwarded to all counties in Michigan, State Representative Tristan Cole, State Senator Wayne Schmidt, Governor Rick Snyder, Department of Natural Resources and the Natural Resource Commission.

**YES** – David Heeres, Melissa Zelenak, Karen Bargy, Ed Boettcher, Bryan Smith, Brenda Ricksgers, Dawn LaVanway, Scott Kruger, Christian Marcus;

**NO** – None;

**ABSENT** - None.

**RESOLUTION #20-2018 DECLARED ADOPTED.**

ANTRIM COUNTY CLERK, BELLAIRE, MI  
STATE OF MICHIGAN, COUNTY OF ANTRIM, ss  
I, Sheryl A. Guy, Clerk of the County of Antrim, do  
certify the above is a true and exact copy of the  
original record now remaining in this office.  
IN TESTIMONY WHEREOF, I have set my hand  
and official seal of the County of Antrim  
this 27<sup>th</sup> day of August, 2018  
*Sheryl A. Guy* County Clerk

ANTRIM COUNTY  
BOARD OF COMMISSIONERS  
P.O. Box 520  
Bellaire, Michigan 49615  
Phone (231) 533-6353  
Fax (231) 533-6935  
Chairman: EDGAR BOETTCHER, III



August 27, 2018

At the August 9, 2018 meeting of the Antrim County Board of Commissioners, the following Resolution was offered:

**RESOLUTION #21-2018** By Christian Marcus, seconded by David Heeres

**RESOLUTION OPPOSING THE LEGALIZATION OF MARIJUANA FOR GENERAL USE**

*(This resolution does not relate to the use of marijuana approved for medical purposes in compliance with current state law.)*

**WHEREAS**, proposals to legalize the general use of marijuana are being placed on the ballot across Michigan; and

**WHEREAS**, general marijuana use and possession is not permitted by federal and state law; and

**WHEREAS**, The National Institute on Drug Abuse reports that 1 in 6 teens that use marijuana become addicted to its use; and Marijuana is now the number one reason kids enter treatment for substance abuse – more than alcohol, cocaine, heroin, meth, ecstasy, and other drugs combined; and

**WHEREAS**, THE University of Colorado, Denver reports that marijuana-impaired driver related fatalities have risen 114% in Colorado since the state legalized the use of marijuana; and

**WHEREAS**, increased consumption of Marijuana would likely lead to higher public health and financial costs for society. Addictive substances like alcohol and tobacco already result in much higher social costs than the revenue they generate. The cost to society of alcohol alone is estimated to be more than 15 times the revenue gained by their taxation; and

**WHEREAS**, it is not possible to foresee and mitigate all the associated risks and impact to our communities through the legalization of marijuana for general use; and

**WHEREAS**, at this time there are no certified testing methods and or devices available to verify the levels of Tetrahydrocannabinol (THC) in a suspected marijuana users system; and

**RESOLVED** that the Antrim County Board of Commissioners is opposed to the legalization of marijuana for general use; and

**BE IT FURTHER RESOLVED** that Antrim County encourages other communities to oppose the legalization of marijuana for general use including the adoption of similar resolutions in opposition to the legalization on non-medical marijuana.

YES – David Heeres, Ed Boettcher, Smith, Ricksgers, LaVanway, Kruger, Marcus;

NO – Melissa Zelenak, Karen Barga;

ABSENT: None.

**RESOLUTION #21-2018 DECLARED ADOPTED.**

ANTRIM COUNTY CLERK, BELLAIRE, MI  
STATE OF MICHIGAN, COUNTY OF ANTRIM, ss  
I, Sheryl A. Guy, Clerk of the County of Antrim, do  
certify the above is a true and exact copy of the  
original record now remaining in this office.  
IN TESTIMONY WHEREOF, I have set my hand  
and official seal of the County of Antrim  
this 27th day of August, 2018  
*Sheryl A. Guy* County Clerk

Dear Community Friends,

In August 2014, a community issue meeting was held and YOU were invited. The invitation for that past meeting reflected the following:

Over the past year, several community partners have been evaluating the work that we are doing in Tuscola County. We have found that many of us work with families and children after something has gone terribly wrong in the home. We are dealing with truancy, substance abuse, child abuse and neglect, delinquency, mental health issues, child support, rapidly changing technology, etc. Often, the situations we address could have been prevented. This is a community issue. There are ways to prevent many of these things from occurring. We are not interested in developing a program that will disappear when the funding is gone. We want to create a complete cultural shift. We want to empower children and families to make better and more educated choices. We want to see children put first. We have discovered that there are evidence-based programs that work. There is funding available. And there are Tuscola County residents willing to step up and make a difference. You are receiving this email because we believe YOU can be part of the solution, the difference.

YOU were part of the solution, the difference. From the meeting held in August 2014, many positive actions have occurred, i.e., the creation of the Tuscola County Child Advocacy Center, the Tuscola County Truancy Team, The Tuscola County Trauma Team, Start Now. We are making progress!!

At this time, we want to update you on the progress that has been made; as well as to involve you in the future direction(s) that we, as a community, may take in regard to the above issues. Thus, we have scheduled another community wide meeting for:

Tuesday, September 25, 2018 at 4:00 pm at the Tuscola Technology Center, Commons Room, 1401 Cleaver Rd, Caro, MI. It's a "where were we at, how far have we come and where could we be" discussion.

We would truly appreciate your input and look forward to your attendance.

If you are unable to attend and have ideas or feedback to share, please send them to Rachael Koepf, HSCC Community Collaborator at [tuscolahscc@gmail.com](mailto:tuscolahscc@gmail.com).

Please RSVP by 9/21/18 to Rachael Koepf, HSCC Community Collaborator at [tuscolahscc@gmail.com](mailto:tuscolahscc@gmail.com) or 989-673-2144 x 30325.

Thanking you in advance for your participation,  
*Judge Nancy Thane*



#12

[mhoagland@tuscolacounty.org](mailto:mhoagland@tuscolacounty.org)

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**To:** Commissioners; Senator Mike Green (senmgreen@senate.michigan.gov); Representative Canfield (edwardcanfield@house.mi.gov)  
**Cc:** Deena Bosworth (Bosworth@micounties.org); Keith Aeder; Angie Daniels (adaniels@tuscolacounty.org); 'Carl Osentoski (carl@huroncounty.com)'; Heinlein Chuck (denmarktwpclerk@gmail.com); Keith Kosick (keith@tssfinc.com); Pierce Gene (gpierce@tuscolaISD.org); rsundquist@clarkhill.com; Tod Fackler (todfackler@sbcglobal.net); Tod Fackler (tuscolatownship@tds.net); Stockmeyer Jim (gilfordtwp@airadv.net); Mike Krause (krause.michaelp@gmail.com)  
**Subject:** FW: STC Bill  
**Attachments:** Talking points - STC legislation-final.docx; 06419'18 Draft 2.pdf

Commissioners and State/Local Officials

As you may be aware, the latest approach in trying to resolve some of the long standing issues in the dispute with wind development companies is to pass legislation. (See attached Senate Bill 1096 introduced by Senator Green). This legislation is intended to resolve some of the issues which the State Tax Commission has not been able to resolve for over 5 years. Significant time and cost have also been involved in the many cases that have gone before the Michigan Tax Tribunal.

Your help is needed to explained to state and other officials this proposed legislation and that it would resolve some of the long standing issues. This may be our best chance to accomplish some of our objectives for a fair and equitable method of assessing and taxing wind turbines. Please act now and make the contacts with the organizations listed in the email below and use the talking points attached above.

Thank you.

Mike

Michael R. Hoagland  
Tuscola County Controller/Administrator  
989-672-3700  
[mhoagland@tuscolacounty.org](mailto:mhoagland@tuscolacounty.org)

VISIT US ON LINE FOR COUNTY SERVICES @ [www.tuscolacounty.org](http://www.tuscolacounty.org)

**From:** Laura Tyll [mailto:laura@huroncounty.com]  
**Sent:** Tuesday, September 11, 2018 8:32 AM  
**To:** Ms. Diane Foster <dfoster@a-f.k12.mi.us>; Mr. Steve Ley <sley@a-f.k12.mi.us>; Mr. Don Schumk <dons@airadvantage.net>; ndhager@yahoo.com; Joe Kettell <jkettell@appraisaleconomics.com>; argyletownship@yahoo.com; Ms. Marion Herrington <mherrington@badaxelibrary.org>; Mr. Mike Eisengruber <mjeisengruber@gmail.com>; Mr. Don Long <dlongbethany@gmail.com>; Mr. Doug Merchant <dmerchant@pinerivertwp.org>; Bingham.huronassessor@gmail.com; bingham@binghamtwp.com; mjbooms@hotmail.com; Mr. Eric Frahm <goldenelm90@aol.com>; Mr. Rob Grose <rgrose@saginawtownship.net>; wc48601@aol.com; Mr. Leo Sonck <haggerty@greatlakes.net>; actimmons@airadvantage.net; Assessment Pros, Inc. <assessmentpros@yahoo.com>; mike lorencz <mike.lorencz@gmail.com>; ehaley@airadv.net; Mr. William Renn <chanrennb@gmail.com>; Andrew Richner <arichner@clarkhill.com>; GLongworth@clarkhill.com; Stankiewicz, Gina <gstankiewicz@clarkhill.com>; Ms. Ingrid Jensen <ijensen@clarkhill.com>; Mr. Rick Sundquist



<rsundquist@clarkhill.com>; coetwpassessor@gmail.com; maas.marykay@yahoo.com; David Howard <bahoward48@gmail.com>; Mr. Jim Brennan <cityassessor@caseville-gov.com>; smith1@hotmail.com; Mr. Dick Dehmel <rdehmel37@gmail.com>; columbiaassessor@gmail.com; Mr. Michael Huga <mhuga@deckerville.k12.mi.us>; erdman@echoicemi.com; Mr. Kenneth Wimmer <kennwimmer@yahoo.com>; Mr. Daniel Lanfear <dblanfear@dow.com>; ron.yaroch@yahoo.com; Mr. Bruce W. McCormick <budmcc@comcast.net>; Mr. Mark Cunningham <cunncar@gmail.com>; assessor@emersonwp.com; Lynn Ferguson <esextwp@yahoo.com>; Ms. Deb Young <d.young@tuscolacounty.org>; keith.aeder@greenstonefcs.com; supervisor@fairgrovetwp.org; Mr. John McQuillan, PLC <johnmcquillan@att.net>; Mr. Clay Kelterborne <kma.michigan@gmail.com>; Lynette Drake <l Drake@geminigroup.net>; Mr. Jim Stockmeyer <gilfordtwp@airadv.net>; Mr. Tod Fackler <Todfackler@sbcglobal.net>; Mr. Ivan Burkhard <iburkhard@yahoo.com>; Ms. Jo Wolschlager <jowolschlager@yahoo.com>; Mr. Michael Mandich <mmandich@airadv.net>; rclark <rclark@gratiotmi.com>; Tracey Cordes <tcordes@gratiotmi.com>; Mr. Rex Smith <rexsmith@gratiotmi.com>; Wendy Giles <wgiles@giresd.net>; Dr. Jan Amsterburg <jamsterburg@giresd.net>; Mr. James E. Wheeler, II <jim.wheeler@gratiot.org>; Mr. Jim Roland <shoredr4@yahoo.com>; Mr. John Bodis <bodisjl@gmail.com>; Mr. Todd Talaski <talaskibuildingmovers@yahoo.com>; Mr. David Peruski <dperuski@peruskiinsurance.com>; Ms. Jodi Essenmacher <essenmaj@co.huron.mi.us>; Mr. John Nugent <johnanugent@gmail.com>; Mr. Sami Khoury <khoury.sami@gmail.com>; Mr. Ron Wruble <rdwruble@comcast.net>; Mr. Steve Vaughan <vaughansteve@live.com>; Mr. Carl Osentoski <carl@huroncounty.com>; Ms. Wendy Maikrzek <maikrzew@co.huron.mi.us>; Mr. Keith Miller <kmiller@hcmcf.org>; Mr. Neal Hentschl <nhentschl@comcast.net>; Mrs. Deb McCollum <mccollumd@co.huron.mi.us>; jmurphy@hisd.k12.mi.us; huroneqdir@gmail.com; Mr. John Shetler <jshetler@activefeedco.com>; Ms. Jill Meeks <thequestover@gmail.com>; lisakoglin@yahoo.com; equalization@isabellacounty.org; Boyd King <boyd8036@gmail.com>; john gillig <jrgillig@yahoo.com>; jbiscoe@lapeercounty.org; pastieweb52@hotmail.com; pawlowski\_4@airadvantage.net; jbuhl@lycos.com; Mr. Fabian Knizacky <fknizacky@masoncounty.net>; Mr. Tom Routhier <trouthier@masoncounty.net>; Steve Brimmer <sbrimmer@mcbain.org>; Ms. Linda Beyer <beyerjerry@yahoo.com>; edna adams <emadams72@yahoo.com>; jones@micounties.org; J Allen <judy@michigantownships.org>; Ms. Shelly Baumeister <sbaumeister@hotmail.com>; Mr. Terry O'Connor <t\_oconnor@echoicemi.com>; Ms. Carolyn Flore <clerk@missaukee.org>; Mr. Dale Rose <equalization@missaukee.org>; Lesli Billot <mooretwptreasurer@gmail.com>; Ms. Debra Cunningham <debbiec@northstarathome.com>; Mr. Lawrence Krohn <lkrohn@yahoo.com>; Mr. Ronald Smalley <cks.smalley@hotmail.com>; supervisor@pinerivertwp.org; Ms. Mary Babcock <m2327inc@hotmail.com>; mbanninga@gmail.com; Mr. Bob Witherspoon <rcspoon09@hotmail.com>; Kathy Stewart <kstewart1@sisd.cc>; steinman.insuranceba@gmail.com; Mr. Wade Mazure <jamwrm2@hotmail.com>; Mr. Bob Conely <bobc@bigtube.net>; Mr. Paul Muxlow <plmuxlow@hotmail.com>; Mr. Daniel Dean <danieldean1959@gmail.com>; leadfootexpressm@yahoo.com; Ms. Tara Griffith <tgriffith@sanilacounty.net>; Ms. Wendi Willing <wwilling@sanilacounty.net>; Mr. Robb Falls <rfalls@sanilacroads.com>; Ms. Trudy Nicol <tnicol@sanilacounty.net>; Mr. Duane Lange <dlange@sanilac.k12.mi.us>; Art Schlichting <assessormail@gmail.com>; Paul Ganley <cpspaul50@gmail.com>; Mr. Kurt Bach <sebtpw@sebewaing.net>; Mr. Donald Heleski <dkheleski@hotmail.com>; Ms. LaDonna Volmering <ladonnavolmering@hotmail.com>; dick.jane57@yahoo.com; bessenmacher@tecmi.coop; speakerassessor@gmail.com; Ms. Jeanie Diaz <jdiaz@stclaircounty.org>; Mr. Dallas Braun <dbraun@tecmi.coop>; Mr. Mike Hoagland <mhoagland@tuscolacounty.org>; Mr. Tom Young <tyoung@tuscolacounty.org>; Mr. Craig Kirkpatrick <ckirkpatrick@tuscolacounty.org>; kvaughan@tuscolacounty.org; mbierlein@tuscolacounty.org; tbardwell@tuscolacounty.org; angie.daniels@tuscolacounty.org; Mr. Gene Pierce <gpierce@tuscolaisd.org>; Ms. Michele Zawerucha <mzawerucha@tuscolaroad.org>; veronatax@gmail.com; washingtontreas@sbcglobal.net; Mr. Rich Honaman <watertownsupervisor@yahoo.com>; Mr. Tom Armstrong <tarmstrong@wmisd.org>; Mr. Jerry Rhodes <jerry@wheelertownship.com>; Ms. Nancy Heck <winsortownship@yahoo.com>

Subject: Fwd: STC Bill

Attached please find a copy of the State tax Commission multiplier table bill and talking points that Clark Hill is sharing with legislators. This SB 1096 was introduced by Senator Mike Green last week. We are asking that you share this information with and ask for support from the Michigan Association of Counties), Michigan Townships Association and school associations (Michigan Association of School Administrators, Michigan Association of School Boards, Michigan School Business Officials, etc.) that you have a good working



relationship with. We will be following up with further information in the future. Please contact Carl or Andrew Richner at Clark Hill with questions. Thanks.

**Andrew C. Richner**

**CLARK HILL PLC**

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--  
**Laura Tyll, Office Manager**  
Huron/Sanilac County EDC & Huron County Community Foundation  
989.269.6431 HCCF - 989.269.2850

## MREC PROPOSAL TO AMEND PROPERTY TAX ASSESSMENT CRITERIA

The proposed legislation amends Section 27 of the General Property Tax Act to help resolve some of the issues in the various tax appeal cases involving wind energy systems which include wind turbines.

Wind energy systems are classified as personal property by state statute. The State Tax Commission ("STC") in a 2008 Memorandum provided that wind energy systems constitute *industrial* personal property. Industrial personal property taxes are paid to townships, cities, counties and intermediate school districts. Local school districts also receive tax revenue for debt millages, although industrial personal property is exempt from school operating millages and state education tax.

The STC has adopted multiplier tables for wind energy systems that are available to local tax assessors in helping to determine true cash value of the property. The multipliers are contained in a Wind Energy System Report approved yearly by the STC. Using the multiplier table, taxable value is determined by multiplying the original historical cost of a wind energy system by the multiplier for the applicable year of taxation.

The STC has employed three different versions of the multiplier table since it was originally adopted.

The current STC table provides for a turbine to be assessed at 100 percent of original historical cost in year one and declines (but not in a straight line) over only ten years to 30 percent of its original cost for the remaining life of the turbine. The multiplier drops each year in different amounts, ranging from .05 to .20. According to the Michigan Public Service Commission, wind energy systems have a useful life of at least 30 years.

The proposed bill would establish criteria for the STC to follow in adopting a new table this year that would require a multiplier of 1.00 in year 1 and allow for reducing the multiplier by no more than .04 each year until it reaches 0.40, which is the floor until the property is decommissioned and removed.

The proposal would further provide that if the STC fails to adopt a revised table by November this year, a new multiplier table would be required that would take the multiplier from 1.00 in year 1 to .40 (or 40% of original cost) in year 10 and thereafter, with a straight-line reduction of .04 in each of the first 10 years.

The proposed legislation also sets the value of any applicable easements, rights-of-way, or leasehold interests based on the electric output of turbines that would be prorated per megawatt for each wind turbine, with a minimum of \$29,067 per megawatt.

The proposed legislation disallows adjustments to multipliers (and true cash value) for tax or other governmental incentives. Cash grants and other federal government incentives are not rebates and should not be used to reduce the original historical cost for assessment purposes.

Note that STC tables are not obligatory for assessors – they are meant to be used as guides for assessors in preparing assessments.

The proposed legislation is intended to lessen major points of contention between taxing jurisdictions and wind energy system owners, which should reduce or eliminate tax appeals and related litigation costs. Importantly, it would also provide budgeting consistency for both wind energy system owners and municipalities. Currently, townships and counties are forced to escrow substantial portions of their yearly wind energy system tax collections in anticipation of repeated costly tax appeals by wind energy system owners. The proposed legislation would solve that problem.

*Michigan Renewable Energy Collaborative ("MREC") membership includes 6 counties (Gratiot, Huron, Mason, Saginaw, Sanilac and Tuscola), and over 40 townships and over a dozen intermediate school districts in those counties. Wind energy systems are situated in all of these jurisdictions.*

DRAFT 2

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 27 (MCL 211.27), as amended by 2013 PA 162.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 27. (1) As used in this act, "true cash value" means the  
2       usual selling price at the place where the property to which the  
3       term is applied is at the time of assessment, being the price that  
4       could be obtained for the property at private sale, and not at  
5       auction sale except as otherwise provided in this section, or at  
6       forced sale. The usual selling price may include sales at public  
7       auction held by a nongovernmental agency or person if those sales  
8       have become a common method of acquisition in the jurisdiction for  
9       the class of property being valued. The usual selling price does  
10      not include sales at public auction if the sale is part of a



1 liquidation of the seller's assets in a bankruptcy proceeding or if  
2 the seller is unable to use common marketing techniques to obtain  
3 the usual selling price for the property. A sale or other  
4 disposition by this state or an agency or political subdivision of  
5 this state of land acquired for delinquent taxes or an appraisal  
6 made in connection with the sale or other disposition or the value  
7 attributed to the property of regulated public utilities by a  
8 governmental regulatory agency for rate-making purposes is not  
9 controlling evidence of true cash value for assessment purposes. In  
10 determining the true cash value, the assessor shall also consider  
11 the advantages and disadvantages of location; quality of soil;  
12 zoning; existing use; present economic income of structures,  
13 including farm structures; present economic income of land if the  
14 land is being farmed or otherwise put to income producing use;  
15 quantity and value of standing timber; water power and privileges;  
16 minerals, quarries, or other valuable deposits not otherwise exempt  
17 under this act known to be available in the land and their value.  
18 In determining the true cash value of personal property owned by an  
19 electric utility cooperative, the assessor shall consider the  
20 number of kilowatt hours of electricity sold per mile of  
21 distribution line compared to the average number of kilowatt hours  
22 of electricity sold per mile of distribution line for all electric  
23 utilities.

24 (2) The assessor shall not consider the increase in true cash  
25 value that is a result of expenditures for normal repairs,  
26 replacement, and maintenance in determining the true cash value of  
27 property for assessment purposes until the property is sold. For





1 the purpose of implementing this subsection, the assessor shall not  
2 increase the construction quality classification or reduce the  
3 effective age for depreciation purposes, except if the appraisal of  
4 the property was erroneous before nonconsideration of the normal  
5 repair, replacement, or maintenance, and shall not assign an  
6 economic condition factor to the property that differs from the  
7 economic condition factor assigned to similar properties as defined  
8 by appraisal procedures applied in the jurisdiction. The increase  
9 in value attributable to the items included in subdivisions (a) to  
10 (o) that is known to the assessor and excluded from true cash value  
11 shall be indicated on the assessment roll. This subsection applies  
12 only to residential property. The following repairs are considered  
13 normal maintenance if they are not part of a structural addition or  
14 completion:

- 15 (a) Outside painting.
- 16 (b) Repairing or replacing siding, roof, porches, steps,  
17 sidewalks, or drives.
- 18 (c) Repainting, repairing, or replacing existing masonry.
- 19 (d) Replacing awnings.
- 20 (e) Adding or replacing gutters and downspouts.
- 21 (f) Replacing storm windows or doors.
- 22 (g) Insulating or weatherstripping.
- 23 (h) Complete rewiring.
- 24 (i) Replacing plumbing and light fixtures.
- 25 (j) Replacing a furnace with a new furnace of the same type or  
26 replacing an oil or gas burner.
- 27 (k) Repairing plaster, inside painting, or other redecorating.



1 (f) New ceiling, wall, or floor surfacing.

2 (m) Removing partitions to enlarge rooms.

3 (n) Replacing an automatic hot water heater.

4 (o) Replacing dated interior woodwork.

5 (3) A city or township assessor, a county equalization  
6 department, or the state tax commission before utilizing real  
7 estate sales data on real property purchases, including purchases  
8 by land contract, to determine assessments or in making sales ratio  
9 studies to assess property or equalize assessments shall exclude  
10 from the sales data the following amounts allowed by subdivisions  
11 (a), (b), and (c) to the extent that the amounts are included in  
12 the real property purchase price and are so identified in the real  
13 estate sales data or certified to the assessor as provided in  
14 subdivision (d):

15 (a) Amounts paid for obtaining financing of the purchase price  
16 of the property or the last conveyance of the property.

17 (b) Amounts attributable to personal property that were  
18 included in the purchase price of the property in the last  
19 conveyance of the property.

20 (c) Amounts paid for surveying the property pursuant to the  
21 last conveyance of the property. The legislature may require local  
22 units of government, including school districts, to submit reports  
23 of revenue lost under subdivisions (a) and (b) and this subdivision  
24 so that the state may reimburse those units for that lost revenue.

25 (d) The purchaser of real property, including a purchaser by  
26 land contract, may file with the assessor of the city or township  
27 in which the property is located 2 copies of the purchase agreement



1 or of an affidavit that identifies the amount, if any, for each  
2 item listed in subdivisions (a) to (c). One copy shall be forwarded  
3 by the assessor to the county equalization department. The  
4 affidavit shall be prescribed by the state tax commission.

5 (4) In finalizing sales studies for property classified as  
6 agricultural real property under section 34c, an assessor and  
7 equalization director shall determine if an affidavit for the  
8 property has been filed under section ~~27a(7)(n)~~—**27A(7)(O)**. If an  
9 affidavit has not been filed, the property shall be reviewed to  
10 determine if classification as agricultural real property under  
11 section 34c is correct or should be changed. The assessor for the  
12 local tax collecting unit in which the property is located shall  
13 contact the property owner to determine why the property owner did  
14 not file an affidavit under section ~~27a(7)(n)~~—**27A(7)(O)**. Unless  
15 there are convincing facts to the contrary, the sale of property  
16 classified as agricultural real property under section 34c for  
17 which an affidavit under section ~~27a(7)(n)~~—**27A(7)(O)** has not been  
18 filed shall not be included in a sales study.

19 (5) As used in subsection (1), "present economic income" means  
20 for leased or rented property the ordinary, general, and usual  
21 economic return realized from the lease or rental of property  
22 negotiated under current, contemporary conditions between parties  
23 equally knowledgeable and familiar with real estate values. The  
24 actual income generated by the lease or rental of property is not  
25 the controlling indicator of its true cash value in all cases. This  
26 subsection does not apply to property subject to a lease entered  
27 into before January 1, 1984 for which the terms of the lease



1 governing the rental rate or tax liability have not been  
2 renegotiated after December 31, 1983. This subsection does not  
3 apply to a nonprofit housing cooperative subject to regulatory  
4 agreements between the state or federal government entered into  
5 before January 1, 1984. As used in this subsection, "nonprofit  
6 cooperative housing corporation" means a nonprofit cooperative  
7 housing corporation that is engaged in providing housing services  
8 to its stockholders and members and that does not pay dividends or  
9 interest upon stock or membership investment but that does  
10 distribute all earnings to its stockholders or members.

11 (6) Except as otherwise provided in subsection (7), the  
12 purchase price paid in a transfer of property is not the  
13 presumptive true cash value of the property transferred. In  
14 determining the true cash value of transferred property, an  
15 assessing officer shall assess that property using the same  
16 valuation method used to value all other property of that same  
17 classification in the assessing jurisdiction. As used in this  
18 subsection and subsection (7), "purchase price" means the total  
19 consideration agreed to in an arms-length transaction and not at a  
20 forced sale paid by the purchaser of the property, stated in  
21 dollars, whether or not paid in dollars.

22 (7) The purchase price paid in a transfer of eligible  
23 nonprofit housing property from a charitable nonprofit housing  
24 organization to a low-income person that occurs after December 31,  
25 2010 is the presumptive true cash value of the eligible nonprofit  
26 housing property transferred. In the year immediately succeeding  
27 the year in which the transfer of eligible nonprofit housing



1 property occurs and each year thereafter, the taxable value of the  
2 eligible nonprofit housing property shall be adjusted as provided  
3 under section 27a. As used in this subsection:

4 (a) "Charitable nonprofit housing organization" means a  
5 charitable nonprofit organization the primary purpose of which is  
6 the construction or renovation of residential housing for  
7 conveyance to a low-income person.

8 (b) "Eligible nonprofit housing property" means property owned  
9 by a charitable nonprofit housing organization, the ownership of  
10 which the charitable nonprofit housing organization intends to  
11 transfer to a low-income person after construction or renovation of  
12 the property is completed.

13 (c) "Family income" and "statewide median gross income" mean  
14 those terms as defined in section 11 of the state housing  
15 development authority act of 1966, 1966 PA 346, MCL 125.1411.

16 (d) "Low-income person" means a person with a family income of  
17 not more than 60% of the statewide median gross income who is  
18 eligible to participate in the charitable nonprofit housing  
19 organization's program based on criteria established by the  
20 charitable nonprofit housing organization.

21 (8) For purposes of a statement submitted under section 19,  
22 the true cash value of a standard tool is the net book value of  
23 that standard tool as of December 31 in each tax year as determined  
24 using generally accepted accounting principles in a manner  
25 consistent with the established depreciation method used by the  
26 person submitting that statement. The net book value of a standard  
27 tool for federal income tax purposes is not the presumptive true





1 cash value of that standard tool. As used in this subsection,  
2 "standard tool" means that term as defined in section 9b.

3 (9) FOR PURPOSES OF A STATEMENT SUBMITTED UNDER SECTION 19,  
4 THE TRUE CASH VALUE OF A WIND ENERGY SYSTEM IS THE SUM OF ITS  
5 ORIGINAL (HISTORICAL) INSTALLED COST MULTIPLIED BY THE APPLICABLE  
6 MULTIPLIER, PLUS THE VALUE OF ANY APPLICABLE EASEMENTS, RIGHTS-OF-  
7 WAY, OR LEASEHOLD INTERESTS PRORATED PER MEGAWATT FOR EACH WIND  
8 TURBINE, BUT NOT LESS THAN \$29,067.00 PER MEGAWATT. AS USED IN THIS  
9 SUBSECTION:

10 (A) "APPLICABLE MULTIPLIER" MEANS 1 OF THE FOLLOWING:

11 (i) FOR EACH WIND ENERGY SYSTEM REPORTED, A MULTIPLIER SET  
12 FORTH IN A TABLE OF MULTIPLIERS ADOPTED BY THE STATE TAX COMMISSION  
13 ON OR BEFORE NOVEMBER 30, 2018 BASED ON THE FOLLOWING ASSUMPTIONS:

14 (A) THE AVERAGE SERVICE LIFE OF A WIND ENERGY SYSTEM IS AT  
15 LEAST 30 YEARS.

16 (B) THE APPROPRIATE MULTIPLIER FOR THE YEAR IMMEDIATELY  
17 SUCCEEDING COMPLETED INSTALLATION OF A WIND ENERGY SYSTEM IS 1.0;  
18 FOR EACH YEAR THAT PASSES THEREAFTER, THE APPROPRIATE REDUCTION OF  
19 THE MULTIPLIER MUST NOT EXCEED 0.04; AND, NO MATTER HOW MANY YEARS  
20 PASS AFTER INSTALLATION, THE MULTIPLIER MUST BE AT LEAST 0.4 UNTIL  
21 THE WIND ENERGY SYSTEM IS PHYSICALLY REMOVED.

22 (C) NO ADJUSTMENTS TO MULTIPLIERS ARE TO BE MADE FOR TAX OR  
23 OTHER GOVERNMENTAL INCENTIVES.

24 (ii) IF THE STATE TAX COMMISSION FAILS TO ADOPT THE MULTIPLIER  
25 TABLE DESCRIBED IN SUBPARAGRAPH (i) ON OR BEFORE NOVEMBER 30, 2018,  
26 FOR EACH WIND ENERGY SYSTEM REPORTED, A MULTIPLIER SET FORTH IN A  
27 TABLE THAT THE STATE TAX COMMISSION SHALL ADOPT ON OR BEFORE



1 DECEMBER 31, 2018 BASED ON THE FOLLOWING ASSUMPTIONS:

2 (A) THE AVERAGE SERVICE LIFE OF A WIND ENERGY SYSTEM IS AT  
3 LEAST 30 YEARS.

4 (B) THE APPROPRIATE MULTIPLIER FOR THE YEAR IMMEDIATELY  
5 SUCCEEDING COMPLETED INSTALLATION OF A WIND ENERGY SYSTEM IS 1.0;  
6 FOR EACH YEAR THAT PASSES THEREAFTER, THE APPROPRIATE REDUCTION OF  
7 THE MULTIPLIER IS 0.04; AND, ONCE THE MULTIPLIER FOR A WIND ENERGY  
8 SYSTEM IS REDUCED TO 0.4, IT REMAINS 0.4 FOR ALL SUBSEQUENT YEARS  
9 UNTIL THE WIND ENERGY SYSTEM IS PHYSICALLY REMOVED.

10 (C) NO ADJUSTMENTS TO MULTIPLIERS ARE TO BE MADE FOR TAX OR  
11 OTHER GOVERNMENTAL INCENTIVES.

12 (B) "ORIGINAL (HISTORICAL) INSTALLED COST" MEANS THE ORIGINAL  
13 COST NEW OF ALL SITE IMPROVEMENTS IN THE YEAR INCURRED REPORTED IN  
14 ACCORDANCE WITH THE ASSET RECORDING METHODS REQUIRED UNDER  
15 GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, INCLUDING, BUT NOT  
16 LIMITED TO, THOSE COSTS DESCRIBED IN SUBPARAGRAPHS (i) AND (ii),  
17 AND SUBJECT TO SUBPARAGRAPH (iii), AS FOLLOWS:

18 (i) DIRECT COSTS, INCLUDING, BUT NOT LIMITED TO, COSTS OF  
19 INSTALLATION, EQUIPMENT, MATERIALS, AND LABOR; COSTS OF THE ROTOR,  
20 DRIVE TRAIN, TOWER, CONTROLS, ELECTRIC INTERFACE, AND TOWER  
21 FOUNDATION; COSTS OF ALL LAND IMPROVEMENTS OTHER THAN BUILDINGS,  
22 INCLUDING, BUT NOT LIMITED TO, ROADS AND FENCES; COSTS OF COMPUTER  
23 EQUIPMENT AND COMMUNICATION FACILITIES; AND THE CONTRACTOR'S PROFIT  
24 REQUIRED TO CONSTRUCT THE WIND ENERGY SYSTEM.

25 (ii) INDIRECT COSTS, INCLUDING, BUT NOT LIMITED TO,  
26 ADMINISTRATIVE COSTS, OVERHEAD, FREIGHT, WIND STUDIES, AND  
27 PROFESSIONAL FEES; FINANCING COSTS, INCLUDING INTEREST PAID ON



1 CONSTRUCTION LOANS; TAXES, INCLUDING SALES TAX; AND THE BUILDER'S  
2 OR DEVELOPER'S ALL-RISK INSURANCE DURING CONSTRUCTION.

3 (iii) COSTS UNDER THIS SUBDIVISION SHALL BE DETERMINED WITHOUT  
4 ADJUSTMENT FOR PURCHASE-METHOD, FRESH-START, OR PUSH-DOWN  
5 ACCOUNTING AND WITHOUT REDUCTION FOR THE VALUE OF ANY TAX OR OTHER  
6 GOVERNMENTAL INCENTIVES.

7 (C) "WIND ENERGY SYSTEM" MEANS THAT TERM AS DEFINED IN SECTION  
8 8 (I) .

