

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 1**

CALL TO ORDER

Supervisor Cunningham called the meeting of the Tyrone Township Board to order with the Pledge of Allegiance on February 21, 2023 at 7:00 p.m. at the Tyrone Township Hall.

ROLL CALL

Present: Supervisor Mike Cunningham, Clerk Pam Moughler, Treasurer Jennifer Eden, and Trustee Kurt Schulze. Absent: Trustees Herman Ferguson, Zach Tucker, and David Walker.

APPROVAL OF AGENDA – OR CHANGES

Trustee Schulze moved to approve the agenda as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

APPROVAL OF CONSENT AGENDA

- 1. Board and Planning Commission Joint Meeting Minutes – January 17, 2023**
- 2. Treasurer’s Report – January 2023**
- 3. Clerk’s Warrants and Bills – February 15, 2023**

Trustee Schulze moved to approve the consent agenda as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

COMMUNICATIONS

- 1. Livingston County Sheriff’s Report – December 31, 2022**
- 2. Livingston County Sheriff’s Report – January 31, 2023**
- 3. Planning Commission Meeting Synopsis- February 14, 2023**

Trustee Schulze moved to received and place on file Communications #1-3 as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

PUBLIC REMARKS

None.

UNFINISHED BUSINESS

None.

NEW BUSINESS

- 1. Audit contract approval.**

RESOLUTION #230201
TYRONE TOWNSHIP, LIVINGSTON COUNTY

TO SELECT TOWNSHIP AUDIT FIRM

WHEREAS, pursuant to the requirement of the Township to have a financial audit performed by and independent accounting firm every fiscal year; and

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 2**

WHEREAS, the Board of Tyrone Township deemed it necessary to have a Request for Proposal (RFP) for audit services; on January 24, 2022 an RFP was sent to 5 audit firms that were considered to have the skills and knowledge to complete the audit for the year ended March 31, 2022; the Township received 2 bids; both bids were evaluated by the Supervisor, Clerk, Treasurer and Accountant; Gabridge & Company was considered the winning bid.

NOW, THEREFORE, BE IT RESOLVED, that a recommendation to award the audit contract for the year ended March 31, 2022 to Gabridge & Company. The Township has the option on a yearly basis, at its discretion, to award Gabridge & Company the audit contract for the following fiscal year ending March 31, 2023 – March 31, 2026 based on the bid received.

RESOLVED BY: Trustee Schulze
SUPPORTED BY: Treasurer Eden

VOTE: Schulze, yes; Cunningham, yes; Eden, yes; Moughler, yes; Walker, absent; Tucker, absent; Ferguson, absent.

ADOPTION DATE: February 21, 2023

CERTIFICATION OF THE CLERK

The undersigned, being the duly qualified and acting Clerk of Tyrone Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting, held on February 21, 2023, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended) and (4) minutes of such meeting were kept and will be or have been made available as required thereby.



Pamela Moughler
Township Clerk

2. Poverty exemption adoption.

**RESOLUTION #230202
TYRONE TOWNSHIP, LIVINGSTON COUNTY**

**ESTABLISHING GUIDELINES FOR GRANTING OF POVERTY EXEMPTIONS FROM
PROPERTY TAXES**

WHERE AS, the adoption of guidelines for poverty exemptions is required of the Township Board; and

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 3**

WHERE AS, the principal residence of persons, who the Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHERE AS, pursuant to P.A. 390 of 1994, the Township of Tyrone, Livingston County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year;

THEREFORE, BE IT RESOLVED THAT to be eligible, a person shall do all of the following on an annual basis:

1. Be an owner of and occupy as a principal residence the property for which an exemption is requested.
2. Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services shown in Attachment A.
3. File a claim with the Assessor or Board of Review, accompanied by federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons residing in the principal residence. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, Poverty Exemption Affidavit may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
4. File a claim reporting that the combined assets of all persons do not exceed the current guidelines shown in Attachment B. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc.
5. Produce a valid driver's license or other form of identification if requested.
6. Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 4**

BE IT FURTHER RESOLVED THAT that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

ATTACHMENT A

POVERTY LEVEL GUIDELINE FOR 2023 TAX YEAR	
Size of Family Unit	Household Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630
For each additional person	\$4,720

ATTACHMENT B

Asset Test

The Township of Tyrone’s cumulative value of assets allowed for a Poverty Exemption shall be \$10,000. The purpose of an asset test is to determine the resources available: cash, fixed assets or other property that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. A list of "assets" includes, but is not limited to:

- A second home, land, vehicles.
- Recreational vehicles such as campers, motor-homes, boats, and ATV's.
- Buildings other than the residence.
- Jewelry, antiques, artwork.
- Equipment, other personal property of value.
- Bank accounts (over \$1,000), stocks.
- Money received from the sale of property, such as stocks, bonds, a house, or car (unless a person is in the specific business of selling such property).
- Withdrawals from bank deposits and borrowed money (including reverse mortgage's).
- Gifts, loans, lump-sum inheritances, and one-time insurance payments.
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches.

“Assets” do not include the value of the principal residence and do not include the homestead property tax credit as it is not to be considered income for poverty exemptions purposes. Assets

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 5**

exempt from consideration are the homesteaded property with furnishings, bank accounts up to \$1,000, and one motor vehicle. That motor vehicle shall be valued no greater than \$10,000.

RESOLVED BY: Trustee Schulze

SUPPORTED BY: Treasurer Eden

VOTE: Eden, yes; Cunningham, yes; Schulze, yes; Moughler, yes; Ferguson, absent; Walker, absent; Tucker, absent.

ADOPTION DATE: February 21, 2023

CERTIFICATION OF THE CLERK

The undersigned, being the duly qualified and acting Clerk of Tyrone Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting, held on February 21, 2023, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended) and (4) minutes of such meeting were kept and will be or have been made available as required thereby.



Pamela Moughler
Township Clerk

3. Release of PEG funds to schools.

Treasurer Eden moved to release the Public, Educational and Government (PEG) funds to the schools as requested. (Trustee Schulze seconded.) The motion carried; all ayes. The township's portion is \$30,092.55.

4. Historical Society Farm Hop event.

Trustee Schulze moved to approve the Historical Society's date requests for their three events held on the township property. (Clerk Moughler seconded.) The motion carried; all ayes.

5. Appointment of Chet Schultz as ZBA alternate.

Supervisor moved to approve the appointment of Chet Schultz to the Zoning Board of Appeals (ZBA) as an alternate. (Trustee Schulze seconded.) The motion carried; all ayes. The term is from February 21, 2023 to August 31, 2025.

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – FEBRUARY 21, 2023 – PAGE 6**

6. 2023-24 budget discussion.

Supervisor Cunningham told the board the cost of the dry well for fire suppression was bumped up to \$85,000 for the upcoming budget. No motion was made.

MISCELLANEOUS BUSINESS

None.

PUBLIC REMARKS

Residents made comments.

ADJOURNMENT

Trustee Schulze moved to adjourn. (Clerk Moughler seconded.) The motion carried; all ayes. The meeting adjourned at 7:25 p.m.