



Manistee County Board of Commissioners

Manistee County Courthouse • 415 Third Street • Manistee, Michigan 49660

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Jeffrey Dontz
VICE-CHAIRPERSON
Brook Shafer

Mark Bergstrom
Karen Goodman
Ken Hilliard
Alan Marshall
Richard Schmidt

CLERK

Jill Nowak
(231) 723-3331

CONTROLLER/ADMINISTRATOR

Thomas Kaminski
(231)398-3504

PERSONNEL COMMITTEE

Wednesday, April 20, 2016
1:00 p.m.

Manistee County Courthouse & Government Center
Board of Commissioners Meeting Room

Minutes

Members Present: Ken Hilliard, Chairperson, Mark Bergstrom and Jeff Dontz Bergstrom

Members Absent: None

Others Present: Tom Kaminski, Administrator/Controller; Lisa Sagala, Human Resources Manager/Assistant Administrator; Lt. Ken Falk; Undersheriff John O'Hagan; Dale Kowalkowski, Sheriff; Chris Banicki, Assistant Jail Administrator; Russ Pomeroy, County Treasurer; Roger Elbers, Equalization Director (1:45 p.m.); Jill M. Nowak, Manistee County Clerk.

The meeting was called to order at 1:00 p.m.

NOTE – Items requiring Board Action are indicated in BOLD

Russ Pomeroy left the meeting (1:02 p.m.)

MOTION TO ENTER INTO CLOSED SESSION

Moved by Dontz, seconded by Bergstrom to enter into Closed Session for the purpose of discussing P.O.L.C. Grievance #15-57, pursuant to Section 8(c) of the Michigan Open Meetings Act. Bonnie Toskey, Labor Attorney present by phone conference call; Dale Kowalkowski, Sheriff; John O'Hagan, Undersheriff; Lt. Ken Falk; Chris Banicki, Assistant Jail Administrator; Lisa Sagala, Personnel Officer/Administrative Assistant; Tom Kaminski, County Controller/Administrator; Jill Nowak, County Clerk, are granted permission to remain in the room to participate in the closed session discussion.

YEAS: 3 Bergstrom, Dontz, Hilliard

Motion Carried

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MOTION TO RETURN TO OPEN SESSION

Moved by Dontz, seconded by Bergstrom to return to open session of the Manistee County Personnel Committee.

YEAS: 3 Bergstrom, Dontz, Hilliard

NAYS: 0 None

Motion Carried

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**EQUALIZATION DEPARTMENT JOB TITLE/JOB DESCRIPTION UPDATE
AND PAY GRADE INCREASE**

Roger Elbers, Equalization Director appeared before the Committee to discuss an existing job description (Appendix A) and title of the Appraiser/Assistant to Director position. Mr. Elbers explained that the position is truly a Deputy Equalization Director, not an Assistant and the title and job description are outdated. The reasoning for increasing the paygrade from paygrade 7 to paygrade 8 is twofold. First, the job requires possession of a Michigan Advanced Assessing Officer (MAAO) from the Michigan State Tax Commission. People holding this certification are in short supply and high demand. This coupled with the extensive computer skills required for this position make finding and retaining employees with all the required certifications, skills and abilities difficult.

Moved by Bergstrom, seconded by Dontz to send the Job Description to Mark Nottley for review. Ayes: All. Motion Carried.

**RESOLUTION FOR THE MEDICAL CARE TO CHANGE THE MERS
BENEFIT FOR 2016**

Lisa Sagala presented to the Committee the Defined Benefit Plan Adoption Agreement (Appendix B-6 through B-11) for the Medical Care Facility (Div. 04) for changing the MERS employee contribution. Each year the Plan is reviewed because of the changes in the actuarial. MERS requires that anytime there is a change to the benefit provision with the divisions of the pension, the Board of Commissioners must approve those changes. The MERS employee contribution will be 4.85% effective October 1, 2016.

Moved by Dontz, seconded by Bergstrom to recommend the approval of the Medical Care Facility's Defined Benefit Plan Adoption Agreement to change the employee contribution rate to 4.85% effective October 1, 2016. Ayes: All. Motion Carried.

RESOLUTION FOR THE MEDICAL CARE FACILITY TO MERGE ^{MERS} DIVISIONS

Lisa Sagala presented to the Committee the Defined Benefit Plan Adoption Agreement (Appendix B through B-5) to merge Division 41, Medical Facility Administrator into Division 04, the Medical Care Facility as requested and approved by the DHHS Board. Ms. Sagala noted that there are two groups at the Medical Care Facility, union and non-union. Discussion as to whether the groups are fully funded evolved into a phone conversation with Ann at the Medical Care Facility. The reason to merge the two groups is to try and reduce costs and spread it out over time with one division. However, it was discovered that the Union hadn't been notified of this merger and the financial affect to the employees was unknown as the actuarial shows Division 4 is funded at 77% and Division 41 is funded at 34%. No action was taken on this issue.

UPDATE ON JOB DESCRIPTION PROJECT

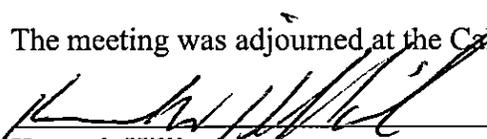
Lisa Sagala reported that the Job Description Project is coming along but it is taking time. Ms. Sagala said she had about 80% of the job description changed over and about 50% of them have been distributed to the Departments.

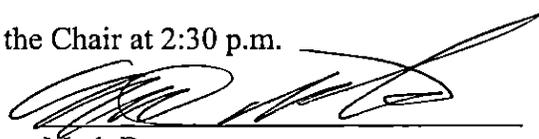
OTHER ITEMS FROM COMMITTEE MEMBERS

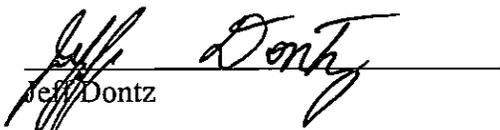
Russ Pomeroy inquired as to how long the Job Description Project was going to take. He stated he had been before the Personnel Committee two (2) years ago to discuss the step placement of a 15-year employee and he was asked to wait for the re-vamping of the salary schedule. He doesn't want to wait two (2) more years. Mr. Pomeroy indicated that he will return to inquire next month.

It was explained that the first step of re-vamping of the salary schedule is to update the job descriptions, which is being worked on. In the end, the re-vamping of the salary scale may not affect everyone. It is still undetermined if employees will be place in steps by years with the County (which would be more expensive) or years in the position. If there is a major change in a job description, then the Department Supervisor/Elected Official may request a job description review by Mr. Nottley.

The meeting was adjourned at the Call of the Chair at 2:30 p.m.


Kenneth Hilliard


Mark Bergstrom


Jeff Dontz



JOB DESCRIPTION

TITLE: Deputy Equalization Director
DEPARTMENT: Equalization
REPORTS TO: Director of Equalization
PAY GRADE: 8

~~Deleted: Appraiser/Assistant to Director~~

~~Deleted: 7~~

SUMMARY

The Deputy Equalization Director assists the Director in coordinating and overseeing the statutory duties of the Equalization Department. Under the general supervision of the Director of Equalization, coordinates the appraisal and sale studies process to determine Manistee County's true cash value in each class of real and personal property within every taxing jurisdiction for County and State Equalization purpose. Assists the public and others regarding appraisal techniques and values. Serves as Director of Equalization in absence of the Director.

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EMPLOYMENT QUALIFICATIONS

Required

- High school diploma and specialized courses on appraising real and personal property which is cumulatively viewed as equivalent to one to two years of college
- Four years' experience appraising real and personal property and at least one year of experience in data processing
- Michigan Advanced Assessing Officer (MAAO), Michigan Certified Personal Property Examiner, Valid Driver's License.
- Thorough knowledge of property tax laws and assessment administration.
- Thorough knowledge and ability to apply the principles, practices, and techniques of real and personal property appraisal.
- Considerable knowledge of property record keeping systems for assessment purposes.
- Considerable knowledge and ability to interpret real property descriptions, locate and determine size.
- Considerable knowledge of soil types including uses, value and potentialities.
- Considerable knowledge of building construction.

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~~Deleted: Level 3 certification from the State Assessor's Board~~

~~Deleted: Possession of a Personal Property Examiner certificate~~

~~Deleted: <#>Must possess a Michigan Vehicle Operator's License~~

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Preferred

SKILLS

- Thorough understanding and knowledge of BS&A Assessing Software, Apex Sketch Software, ArcMap ESRI, Microsoft Office 2013, and related desktop computer programs.
- Superior organizational and written communication skills
- Project management skills
- Excellent verbal and interpersonal communication skills

~~Deleted: Strong computer skills with experience in word processing, databases, and spreadsheets and the ability to demonstrate proficiency~~

ABILITIES

- Ability to perform mathematical computations quickly and accurately for appraising process
- Ability to select and apply schedules and tables used in the appraisal process.
- Ability to train others in the work, review and check work of support personnel.
- Ability to read all types of maps, blue prints and aerial photographs and plot property descriptions and locate isolated parcels in the field.
- Ability to use GPS, digital camera, and disto laser distance meter.
- Ability to conduct meetings with local government officials and taxpayers in relation to the equalization process.
- Ability to utilize a computer in applying related programs for the equalization process
- Ability to maintain high confidentiality and the ability to independently manage multiple tasks in a professional manner
- Ability to work independently with minimal supervision and work cooperatively with all departments
- Ability to work with variety of individuals in highly conflicting situations
- Ability to manage extensive amount of paperwork
- Ability to operate and troubleshoot most office equipment
- Ability to maintain a professional demeanor

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ESSENTIAL FUNCTIONS

This list may not be inclusive of the total scope of job functions to be performed. Duties and responsibilities may be added, deleted, or modified at any time.

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1. Performs duties of the Director in the absence of the Director of Equalization.
2. Coordinates the appraisal and sale studies process.

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3. Performs field and office work in the appraisal of residential, commercial, and industrial properties, using State Tax Commission approved techniques and standards to determine property values for Equalization purposes.
4. Works with and assists other County officials and Departments with matters involving property taxation.
5. Examines various transfer documents to prepare sales data and other information affecting the value of property. Annually creates the land value maps.
6. Appraises all real and personal property to determine the ratio between assessed and true cash value for County Equalization.
7. Assists local Assessors with complex appraisals when requested and provides them with information on changes in assessment procedures and tax laws. Informs the general public of these changes and provides explanations of equalization study procedures when requested.
8. Assists taxpayers, title searchers, and real estate personnel with interpreting maps and aerial photographs and location of comparable sales, and provides other information concerning the Department.
9. Answers phone and assist walk-in counter traffic.
10. Works with the Appraiser position and sets priority and required duties as needed to coordinate the equalization studies in a timely and complete fashion.
11. Assistant Assessor for contracted units.
12. Assists with GIS questions, projects, and maps utilizing ArcMap ESRI.
13. Supervises operations and activities of the department in a manner that conforms to the mission, goals, and objectives of the County. Participates and is an information resource in the work of other employees on a daily basis.
14. Provides information to assist assessors, the general public, and other County Departments either in person, by telephone, or electronically. Assists the Director in compiling and furnishing information requested by other County Departments.
15. Imports all Township's/City's yearly values and balances with local Township/City Assessors. Also balances again after the July Board of Review and December Board of Review. Which involves one on one interaction with each Assessor of each Township or City.

~~Deleted: the more complicated and sophisticated property appraisals such as commercial and industrial enterprises,~~

~~Deleted: Reviews and analyzes sales data and other information affecting the value of property.~~

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~~Deleted: <#>Interacts with neighboring County Equalization Departments with regard to sales and appraisal information.¶
¶
Initiates training programs for staff and local Assessors.¶
¶
Generates summary of findings that informs unit official of the County determination.¶
¶~~

~~Deleted: <#>Verifies all information for required State Tax Commission forms in preparation of County Equalization.¶
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~~Deleted: <#>attorneys,~~

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~~Deleted: <#> . Makes blue print copies of County's aerial photos.¶
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16. Attends seminars, workshops, and classes to maintain State Tax Commission certification and to obtain knowledge of currently methods and regulations on assessing and appraising.

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17. Is responsible for maintaining and troubleshooting the Equalization website information and is responsible for updating the parcel search information hosted by LIAA.

PHYSICAL REQUIREMENTS

Must be able to communicate using written, verbal and computer methods. Must be able to operate computer equipment for extended periods of time. Must be able to access maps and operate a copy machine. Must be able to file and retrieve documents from departmental files. Must be able to walk, sit and/or stand for long periods of time. Must have the ability to independently lift up to 50 pounds occasionally and 20 pounds routinely. Must be able to walk long distances in various types of terrain to conduct appraisals of property and structures. Must be able to climb stairs in order to conduct appraisals of structures. Must be able to bend, stoop and kneel to make measurements and appraisals. Must be able to drive and or ride in a vehicle for long periods of time to travel throughout the County.

WORKING ENVIRONMENT

Works in office and outside conditions. Requires periodic travel to various sites throughout the County and State in various types of weather.

Job Description Approved: _____
Job Description Revised: _____

MUSKEGON COUNTY
M I C H I G A N

**DEPUTY EQUALIZATION
DIRECTOR**

Class Code:
XF272

Bargaining Unit: Non-Bargaining

MUSKEGON COUNTY
Revision Date: Jul 30, 2012

SALARY RANGE

\$62,816.00 - \$79,160.64 Annually

DISTINGUISHING FEATURES OF THE CLASS:

The Deputy Equalization Director assists in the administration of the Muskegon County Equalization Department. This employee performs professional level property appraisal and assessment activities, including the analysis of statistical and technical data collected by subordinate level Appraisers. The Deputy Equalization Director supervises a staff of Appraisers, assumes total responsibility for departmental operations during any absence of the director and performs related duties as required.

TYPICAL EXAMPLES OF WORK PERFORMED:

Assigns and supervises the work of the appraisers of property appraisal and assessment;

Analyzes and prepares statistics and reports for Equalization and Apportionment Committees and others as required;

Performs in the capacity of a consultant to township supervisors and city assessors on tax matters;

Appraises all types of land and buildings;

Assumes responsibility for departmental operations during any absence of the Director;

Assists subordinate appraisers in difficult appraisal or assessment assignments;

Assists the Director in the general administration of the Equalization Department;

Explains and defends assessments before superiors, Boards of Review, or Michigan Tax Commission;

Interviews real estate brokers, contractors, builders and others to compile sales prices, costs and lease records;

Analyzes data pertinent to land and building costs;

Performs related duties as required.

EXPERIENCE, TRAINING, KNOWLEDGE, SKILLS AND ABILITIES:

1. Have completed at least two (2) years of training at an accredited college or university with major course study in Accounting, Business, Real Estate, or closely related field; AND Have a minimum of five (5) years of increasingly responsible full-time work experience in property appraisal and assessment; AND Have a minimum of four (4) years of supervisory experience.

2. Currently possess M.A.A.O. Certification from the Michigan State Tax Commission.

3. Possess a valid Michigan driver's license.

4. Be able to provide personal transportation for appraisal and related duties if a County-owned vehicle is not available.

SUPERVISION RECEIVED / EXERCISED:

SUPERVISION RECEIVED

This employee, under the general direction of the Equalization Director, performs job duties on an independent basis, in compliance with established policies and procedures.

SUPERVISION EXERCISED

This employee assists in the supervision of Appraisers and clerical staff and assumes responsibility for departmental operations during absence of the Director.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Considerable knowledge of the laws and regulations pertaining to property assessment;

Considerable knowledge of the methods and techniques used in property appraisal;

Considerable knowledge of all approaches used in determining land and property values (e.g. income and land residual);

Considerable knowledge of procedures involved in determining assessment levels within townships and cities;

Knowledge of modern office and record keeping procedures;

Considerable skill and ability in performing basic mathematical computations;

Considerable ability to prepare, present and interpret written technical reports;

Considerable ability to complete projects under the pressure of a deadline;

Considerable ability to exercise mature judgment in analyzing problems and recommending appropriate solutions;

The ability to establish and maintain effective working relationships with co-workers, supervisors and the general public;

Ability to supervise professional and clerical personnel.

PHYSICAL ACTIVITIES / ENVIRONMENTAL CONDITIONS:**PHYSICAL ACTIVITIES**

This employee must be in good physical condition to allow for the occasional lifting of objects weighing thirty-five (35) pounds or less and for spending extended periods of time walking, bending and stooping while performing field appraisals. Must have the mobile and visual capacity to negotiate difficult terrain during the performance of appraisal duties.

ENVIRONMENTAL CONDITIONS

This employee works in the offices of the Equalization Department and is required to perform frequent field appraisals throughout Muskegon County.

CAREER OPPORTUNITIES:

With additional academic training and experience, this employee may be considered for promotion to Equalization Director should a vacancy occur.

Sorry, this job is not active!

Job Details [#content_tabs-0]

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Deputy Equalization Director

Saginaw County

Job Code Number

5719098

Job Description

GENERAL STATEMENT OF DUTIES

Assists the Director in coordinating and overseeing the statutory duties of the office. Administers the calculation, processing and creation of assessment rolls, property tax bills and rolls and other necessary reports required for the administration of property taxes. Administers contract services with local jurisdictions, reviews and analyzes sales data, recommends equalized and taxable value to the Director. Assists local assessors and appraisal staff on complex appraisals. Administers tax abatement (IFT) and tax authority (DDA, TIFA and LDFA) rolls and reports.

Completes State required forms and reports so that the County is in compliance with State law. Serves as Director in his/her absence.

QUALIFICATIONS

Must possess a Bachelor's degree. Personal Property Examiners Certification. Minimum Level III, CMAE, which requires a minimum of 5 years practical experience in the field of assessment administration, including property appraisal and valuation and completion of 196 credit hours in courses such as statistics, tax law, appraising, communications, computers, personal property and the Michigan Tax Tribunal.

Department: Equalization

Classification/Salary: (M-09U) \$49,009 - \$62,344

INDIVIDUAL MUST SUCCESSFULLY PASS A PRE-EMPLOYMENT DRUG TEST.

EXAMINATION PROCEDURE

Applications will be screened and those best qualified will be interviewed.

ORAL INTERVIEW 100%

HOW TO APPLY [JAVASCRIPT: __DOPOSTBACK('CTL00\$MAINCONTENT\$LNKBTNHOWTOAPPLY;')]]

Job Summary

INGHAM COUNTY
JOB DESCRIPTION

DEPUTY EQUALIZATION DIRECTOR

General Summary:

Under the supervision of the Equalization Director, prepares state mandated reports such as the Equalization Report, Interim Report, Headlee Report, and Analysis for Equalized Valuation Report. Prepares residential sales studies by reviewing information for all assessing units within the County. Performs real property appraisals as assigned. Performs audit verification for personal property accounts and participates in the appraisal of all types of personal property subject to the General Property Tax Law for equalization purposes. Serves as the Equalization/Tax Services Director during that official's absence.

Essential Functions:

1. Serves as the ~~Equalization/Tax Services~~ Director during that official's absence. Coordinates work effort of department employees and contractors performing commercial/industrial appraisals.
2. Examines various transfer documents in order to prepare sales study and ratio reports for each unit within the county using established guidelines. Determines if additional appraisals are needed in order to establish final ratios.
3. Gathers data from various documents submitted by the townships and cities to compute and compile the annual Equalization Report.
4. Acts in the capacity of Personal Property Examiner for the department to by selecting a sample of property owners auditing records. Inspects property to obtain additional necessary data, analyzes all data secured and computes the personal property valuation. Makes determination of value for ad valorem personal property assessment and equalization purposes, including statement verification and checking utilities. Determines the level of assessment for local unit of government.
5. Calculates the millage rollback fractions such as the Headlee, Truth in Taxation and Truth in Assessing for local taxing jurisdictions within the County for the Director's review. Compiles necessary information to forward to surrounding counties in order for them to calculate millage rollback fractions for school districts which cross over County borders.
6. Provides information to assist assessors, the general public, and other County departments either in person, by phone, or electronically. Assists the Director in compiling and furnishing information requested by other County departments. ~~Attends various meetings as requested by the Director.~~
7. Conducts accuracy examinations of studies submitted by appraisers for conformance to appraisal requirements.
8. Performs real property appraisals as assigned by the Director.

- 9. Attends conferences, seminars and workshops to maintain State Assessors Board and State Tax Commission certification and to keep abreast of current methods and regulations on assessing and appraising.
- 10. Prepares annual Interim Report as required by the State Tax Commission.
- 11. Maintains updated record of parcels qualifying for special exemptions such as Industrial Facility, Neighborhood Enterprise Zone, New Personal Property, Air Pollution Control and Water Pollution Control.
- 12. Maintains payroll and time and attendance records and prepares, processes, and maintains various records and reports, which may be confidential, on personnel matters.

Other Functions:

- Performs other duties as assigned

(An employee in this position may be called upon to do any or all of the above tasks. These examples do not include all of the tasks which the employees may be expected to perform.)

Employment Qualifications

Education: Associate's Degree or equivalent with advanced coursework in assessment administration and property appraisal or closely related areas.

Experience: Three years of experience appraising real and personal property providing knowledge of appraisals, tax laws, data processing, property descriptions, and other aspects of appraisals. Experience with the computer programs used by the department. Prefer supervisory experience.

Other Requirements:

- Level III certification from the State Assessors Board.
- Certification as a Personal Property Examiner by the State Tax Commission.
- Valid Michigan Driver's license.

(The qualifications listed above are intended to represent the minimum skills and experience levels associated with performing the duties and responsibilities contained in this job description. The qualifications should not be viewed as expressing absolute employment or promotional standards, but as general guidelines that should be considered along with other job-related selection or promotional criteria.)

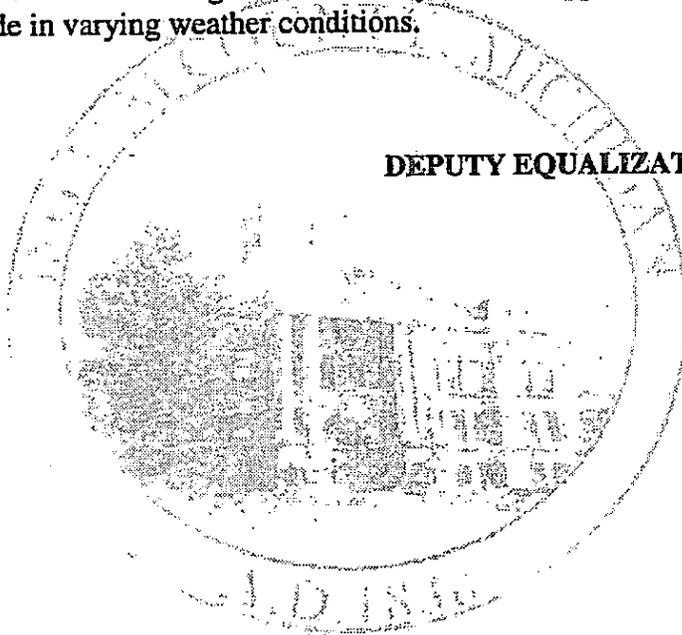
Physical Requirements:

- Walking over uneven terrain to conduct appraisals of property and structures.
- Climbing bending, stooping and kneeling in order to conduct appraisals.
- Ability to enter and access information from a computer terminal.
- Ability to travel throughout the County.
- Ability to lift and carry tax bills and tax rolls weighing up to 25 lbs.
- Ability to file and retrieve documents from departmental files.

(This job requires the ability to perform the essential functions contained in this description. These include, but are not limited to, the requirements listed above. Reasonable accommodations will be made for otherwise qualified applicants unable to fulfill one or more of these requirements.)

Working Conditions:

- Travels to various sites throughout the County to make appraisals and examinations.
- Works outside in varying weather conditions.



**DEPUTY EQUALIZATION DIRECTOR (12/7/00)
ICEA County Pro 08**

Position Opening: Assistant Equalization Director

Antrim County is seeking applicants for the position of Assistant Equalization Director. Minimum requirements include: High school graduate or GED equivalent, as well as some college in business or a related field. Two (2) years of experience in real estate assessing or appraising. Supervisory experience desirable. Coursework in property appraisal, assessment, administration, accounting, cartography management and statistics is desirable. Computer experience a must. Level II (MCAO) certification is required, Level III (MCAA) certification preferred; must be at a Level III (MCAA) within 18 months of hire.

The wage scale for this salaried position is \$38,863.00 - \$43,329.00 with full benefits. Applications and position description may be picked up at the County Administration Office, Room 204, Antrim County Building, (231) 533-6265 or you may download from www.antrimcounty.org. Please forward applications and resumes to the Antrim County Administration Office, P.O. Box 187, Bellaire, MI 49615, or by email to countyadmin@antrimcounty.org. Antrim County will be accepting applications until

Antrim County is an equal opportunity employer.



**COUNTY OF ANTRIM
DESCRIPTION OF ESSENTIAL DUTIES**

EQUALIZATION ASSISTANT DIRECTOR

SUMMARY:

Under the direct supervision of the Equalization Director as the second-in-command, participates in administration of the department; assists the Equalization Director with establishing and implementing department policies and procedures and generally providing leadership to the other employees in the Equalization Department. In the absence of, or at the direction of, the Equalization Director, represents the department before the County Board, works with other County departments, supervises and implements the sales and ratio study functions and performs special projects as assigned.

The Assistant Director troubleshoots difficult or sensitive issues between the department and the public.

Primary function of the position is to serve as the sole assistant and second-in-command for an entire County department and to provide professional assistance and expertise to the Equalization Director on all activities, functions and policies related to the assigned department, including the department's budget and staff. This position may also assume the duties of the Equalization Director in his/her absence which includes acting as a principle spokesperson for the department. The employee in this position may supervise the work of other department staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

1. Assists the Equalization Director with and prepares all or portions of the following technical responsibilities:
 - a. Selecting and applying any combination of complex appraisal techniques applicable and necessary to the accurate and defensible determination of property values.
 - b. Developing and implementing the necessary procedures in order to assure the orderly and equitable survey of assessments to determine the state equalized value and taxable value of real estate and personal property.
 - c. Compiling sampling data, reports and statistics concerning property valuations in the County.
 - d. Performing analysis of equalizations, assessment ratios, sales ratios, sales and appraisals.
 - e. Directing and supervising the preparation of assessments, equalization figures and reports to the County Board of Commissioners and to the Michigan State Tax Commission.
 - f. Tabulating school district valuations within County to assist in levying appropriate tax.
2. Serves as the sole assistant and second-in-command for an entire County department.
3. Provides leadership to designated staff of the department, either directly or indirectly through subordinate supervisors, including training, overseeing work and establishing and evaluating appropriate performance standards in accordance with County objectives and under the guidance of the Director.
4. Acts on behalf of the Director to direct, manage, administer, monitor and oversee all operations and activities of the department in a manner that conforms to the mission, goals, and objectives of the County. Participates in the work of other employees as necessary. Ensures the smooth, harmonious and successful operations of the department.

5. Serves as a technical resource to the Director, County Administrator and County Board of Commissioners regarding the department's functions. Makes presentations to County leadership.
6. Assists the Director with developing strategic plans for the department, including evaluating operations and functions, developing business plans and strategic initiatives, generating ideas and plans for improvements, developing and implementing new procedures and policies, assessing staffing needs, analyzing financial and operations data and related activities.
7. Participates in the preparation of the department's annual budget; reviews financial reports to ensure adherence to budget; prepares budget adjustments; reviews and authorizes accounts payable/receivable activities; manages assigned accounts and funds. Assists with other financial functions and responsibilities specific to the department.
8. Assists with and oversees community or public relations activities, representing the department to the public. Coordinates and participates in the development of press releases, website content, newsletters, marketing plans, promotional materials, annual or periodic reports, etc. Participates in the community events and partnerships; serves on community boards, committees, or groups; speaks at events and local meetings.
9. Provides comprehensive customer service, including delivery of accurate, prompt and courteous assistance on complex policies, guidelines and standard practices to internal and external customers, both verbally and in writing. Investigates and resolves complaints and concerns from customers and constituents
10. Under the guidance of the Director, manages contracts with vendors and contractors. Assists in the development of requests for proposal as well as the administration of a contract with a vendor.
11. Responds to requests for information and provides subject-matter-expert guidance to other departments, citizens, the general public and/or outside agencies.
12. Collaborates with County leadership, other County departments, representatives of other jurisdictions/agencies in order to establish and maintain optimal department operations and appropriate services to constituents and customers.
13. Ensures compliance with statutory responsibilities and directives; evaluates and communicates the impact of potential legal or regulatory changes on the department and the County. Seeks to ensure that department activities, procedures and outcomes are consistent with industry standards and best practices.
14. Conducts or oversees a variety of special projects, including research, data analysis, and reporting related to the department's function or mission.
15. Participates in/on a variety of meetings, committees, boards.
16. Assists Director with advising County officials and township assessors on appraisal practices, tax problems, and tax laws in the ad valorem property tax field.
17. Operates listed office equipment as required.
18. Performs other duties as directed.

SECONDARY DUTIES:

1. Works in cooperation with other County departments to further the overall goals and policies of the County.
2. Operates a vehicle to run errands and conduct site visits.
3. Attends department head meetings and employee workshops.
4. Serves as a member of various County committees.

DESIRED MINIMUM QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and Experience:

1. Graduation from a high school or GED equivalent with some college in business or a related field.
2. Two (2) years of experience assessing or appraising.
3. Supervisory experience desirable.
4. Coursework in property appraisal, assessment, administration, accounting, cartography management and statistics desirable.
5. MCAO (Level II) certification is required. MCAA (Level III) is preferable. Must be at a MCAA (Level III) within 18 months of hire.

Necessary Knowledge, Skills and Abilities:

1. Working knowledge of computers and electronic data processing; working knowledge of modern office practices and procedures; knowledge of accounting principles and practices.
2. Skill in operation of listed tools and equipment.
3. Ability to effectively meet and deal with the public; ability to communicate effectively verbally and in writing; ability to handle stressful situations.
4. Ability to read, understand and apply appraisal techniques; ability to read and understand legal descriptions and appraisal manuals; ability to accurately appraise real and personal property; ability to communicate effectively verbally and in writing; ability to establish successful working relationships.
5. Thorough knowledge of real estate appraisal principles, techniques, procedures, laws and regulations; considerable knowledge of building, zoning and construction codes; working knowledge of accounting and auditing practices relative to property appraisal.
6. General knowledge of GIS.
7. Irregular hours may be required.

Special Requirements:

Must possess or be eligible to possess a valid Michigan driver's license.

TOOLS AND EQUIPMENT USED:

Personal computer including word processing, spreadsheet and data base software, equalizer software, BS&A.net (equalization module) programs; copy machine; postage machine; fax machine; calculator, scale rules, phone, file cabinets, entry books, pens, pencils, manuals, maps, air photography, reference books.

PHYSICAL REQUIREMENTS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear and to periodically sit for long periods of time. The employee is occasionally required to walk to departments within the building and from building to building. The employee is also occasionally required to drive to a residential, commercial or other site which may require the employee to walk around the site and climb up and down stairs, bend, stoop and kneel. The employee is required to use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms.

The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet or moderately quiet in the office and moderate to loud in the field. May be exposed to animals on properties being studied.

SELECTION GUIDELINES :

Formal application, rating of education and experience, oral interview and reference check; job related tests may be required. Must pass pre-employment requirements such as a physical exam, drug testing, background check, etc.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approval:

Polly Cairns, Equalization Director

Peter Garwood, County Administrator

Effective Date:

Defined Benefit Plan Adoption Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.michiganmunicipal.org

The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Employer Name Manistee Co Municipality #: 5101

If new to MERS, please provide your municipality's fiscal year: _____ through _____
Month Month

II. Effective Date

Check one:

A. If this is the **initial** Adoption Agreement for this group, the effective date shall be the first day of _____, 20____.

This municipality or division is new to MERS, so vesting credit prior to the **initial** MERS effective date by each eligible participant shall be credited as follows (choose one):

- All prior service from date of hire
- Prior service proportional to assets transferred; all service used for vesting
- Prior service and vesting service proportional to assets transferred
- No prior service but grant vesting credit
- No prior service or vesting credit

Link this new division to division number _____ for purposes of determining contributions (Unless otherwise specified, the standard transfer/rehire rules apply)

B. If this is an **amendment** of an existing Adoption Agreement (Defined Benefit division number _____), the effective date shall be the first day of _____, 20____. *Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.*

C. If this is a **temporary benefit** that lasts 2-6 months, the effective dates of this temporary benefit are from ___/01/___ through ___/___/___ for Defined Benefit division number _____.
Last day of month
*Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.*

D. If this is to **separate employees from an existing Defined Benefit division** (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20____.

E. If this is to merge division(s) 41 - Medical Facility Admin into division(s) 04 - Medical Care Facility, the effective date shall be the first of 5/1, 2016.

Defined Benefit Plan Adoption Agreement

III. Eligible Employees

Only those Employees eligible for MERS membership may participate in the MERS Defined Benefit Plan. A copy of ALL employee enrollment forms must be submitted to MERS. The following groups of employees are eligible to participate:

Div 41 is merging into div 04
(Name of Defined Benefit division -- e.g. All Full Time Employees, or General after 7/01/13)

Only retirees will be in this division.

These employees are (check one or both):

- In a collective bargaining unit (attach cover page, retirement section, signature page)
- Subject to the same personnel policy

To receive one month of service credit (check one):

- An employee shall work 10 _____ hour days.
- An employee shall work _____ hours in a month.

All employees as classified under eligible employees, whether full or part time, who meet this criteria must be reported to MERS. If you change your current day of work definition to be more restrictive, the new definition only applies to employees hired after the effective date.

To further define eligibility, check all that apply:

- Probationary Periods** are allowed in one-month increments, no longer than 12 months. During this introductory period, the Employer will not report or provide service time for this period, including retroactively. Service will begin after the probationary period has been satisfied.
The probationary period will be _____ month(s).
- Temporary employees** in a position normally requiring less than a total of 12 whole months of work in the position may be *excluded* from membership. These employees must be notified in writing by the participating municipality that they are excluded from membership within 10 business days of date of hire or execution of this Agreement.
The temporary exclusion period will be _____ month(s).

IV. Provisions

Valuation Date: _____, 20____

1. Review the valuation results

It is recommended that your MERS representative presents and explains the valuation results to your municipality before adopting. Please choose one:

Our MERS representative presented and explained the valuation results to the _____ on _____
(Board, Finance Cmte, etc.) (mm/dd/yyyy)

As an authorized representative of this municipality, I _____ (Name)
_____ (Title) waive the right for a presentation of the results.

Defined Benefit Plan Adoption Agreement

- 2. This Adoption Agreement will be implemented in conjunction with a current actuarial valuation certified by a MERS actuary that sets contribution rates.
- 3. Annually, the MERS actuary will conduct an actuarial valuation to determine the employers' contribution rates. Employers are responsible for payment of said contributions at the rate, in the form and at the time that MERS determines.
- 4. Benefit Multiplier (1%-2.5%, increments of 0.05%) _____ % (max 80% for multipliers over 2.25%)

Check here if multiplier will be effective for existing active members' future service only (Bridged Benefit as of effective date on page 1)

<p>If checked, select one below:</p> <p><input type="checkbox"/> Termination Final Average Compensation (calculated over the members entire wage history)</p> <p><input type="checkbox"/> Frozen Final Average Compensation (FAC is calculated twice, once for the timeframe that matches the original multiplier, and once for the new multiplier)</p>

- 5. Final Average Compensation (Min 3 yr, increments of 1 yr) _____ years
- 6. Vesting (5 -10 yrs, increments of 1 yr) _____ years
- 7. Required employee contribution (Max 10%, increments of 0.01%) _____ %

8. Compensation, for retirement purposes, is defined as base wages and all of the following. Check applicable boxes to *exclude* these types from your MERS reported wages:

- Longevity pay
- Overtime pay
- Shift differentials
- Pay for periods of absence from work by reason of vacation, holiday, and sickness
- Workers' compensation weekly benefits (if reported and are higher than regular earnings)
- A member's pre-tax contributions to a plan established under Section 125 of the IRC
- Transcript fees paid to a court reporter
- A taxable car allowance
- Short term or long term disability payments
- Payments for achievement of established annual (or similar period) performance goals
- Payment for attainment of educational degrees from accredited colleges, universities, or for acquisition of job-related certifications
- Lump sum payments attributable to the member's personal service rendered during the FAC period
- Other: _____
- Other 2: _____

Defined Benefit Plan Adoption Agreement

9. Early Normal Retirement with unreduced benefits

- Age 50 with 25 years of service
- Age 50 with 30 years of service
- Age 55 with 15 years of service
- Age 55 with 20 years of service
- Age 55 with 25 years of service
- Age 55 with 30 years of service
- Any age with (20-30 yrs, in 1 yr increments) _____ years of service
- _____

10. Other

- Surviving Spouse will receive _____% of Straight Life benefit without a reduction to the participant's benefit
- Duty death or disability enhancement (add up to additional 10 years of service credit not to exceed 30 years of service)
- Deferred Retirement Option Program (DROP)
- Annuity Withdrawal Program (AWP)
 - Calculation of the actuarial equivalent of the lump sum distribution made under AWP will be done using:
 - Interest rate for employee contributions as determined by the Retirement Board, or
 - MERS' assumed rate of return as of the date of the distribution.

11. Cost-of-Living Adjustment

<input type="checkbox"/> All current retirees as of effective date <input type="checkbox"/> Retirees who retire between _____/01/_____ and _____/01/_____ (one time increase only)	<input type="checkbox"/> Future retirees who retire after effective date
Increase of _____% or \$_____ per month	Increase of _____% or \$_____ per month
Select one: <input type="checkbox"/> Annual automatic increase <input type="checkbox"/> One-time increase	<input type="checkbox"/> Annual automatic increase
Select one: <input type="checkbox"/> Compounding <input type="checkbox"/> Non-compounding	Select one: <input type="checkbox"/> Compounding <input type="checkbox"/> Non-compounding
Employees must be retired _____ months (6-12 months, increments of 1 month)	Employees must be retired _____ months (6-12 months, increments of 1 month)

V. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Benefit Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event any conflict between MERS Plan Document and the MERS Defined Benefit Plan, the provisions of the Plan Document control.

Defined Benefit Plan Adoption Agreement

VI. Modification Of The Terms Of The Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of the new Agreement is not effective until approved by MERS.

VII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired, and prohibits the use of the Employer's required current service funding to finance unfunded accrued liabilities.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. In accordance with the Constitution and this Agreement, if at any time the balance standing to the Employer's credit in the reserve for employer contributions and benefit payments is insufficient to pay all service benefits due and payable to the entity's retirees and beneficiaries, the Employer agrees and covenants to promptly remit to MERS the amount of such deficiency as determined by the Retirement Board within thirty (30) days notice of such deficiency.
4. The Employer acknowledges that wage and service reports are due monthly, and the employee contributions (if any) and Employer contributions are due and payable monthly, and must be submitted in accordance with the MERS Enforcement Procedure for Prompt Reporting and Payment, the terms of which are incorporated herein by reference.
5. Should the Employer fail to make its required contribution(s) when due, the retirement benefits due and payable by MERS on behalf of the entity to its retirees and beneficiaries may be suspended until the delinquent payment is received by MERS. MERS may implement any applicable interest charges and penalties pursuant to the MERS Enforcement Procedure for Prompt Reporting and Payment and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. The Employer acknowledges that changes to the Employer's MERS Defined Benefit Plan must be made in accordance with the MERS Plan Document and applicable law, and agrees that MERS will not administer any such changes unless the MERS Plan Document and applicable law permit same, and MERS is capable of administering same.

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Defined Benefit Plan Adoption Agreement

VIII. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by Manistee County Board of Commissioners on
the ____ day of _____, 20____. (Name of Approving Employer)

Authorized signature: _____

Title: _____

Witness signature: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

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Defined Benefit Plan Adoption Agreement



1164 Municipal Way Lansing, MI 48907 | 800.767.MERS (637.7) | Fax: 517.703.9711 | www.mersofmich.com

The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Employer Name Manistee County (Medical Care Facility) Municipality #: 5101

If new to MERS, please provide your municipality's fiscal year: _____ through _____
Month Month

II. Effective Date

Check one:

A. If this is the initial Adoption Agreement for this group, the effective date shall be the first day of _____, 20__.

This municipality or division is new to MERS, so vesting credit prior to the Initial MERS effective date by each eligible participant shall be credited as follows (choose one):

- All prior service from date of hire
- Prior service proportional to assets transferred; all service used for vesting
- Prior service and vesting service proportional to assets transferred
- No prior service but grant vesting credit
- No prior service or vesting credit

Link this new division to division number _____ for purposes of determining contributions (Unless otherwise specified, the standard transfer/rehire rules apply)

B. If this is an amendment of an existing Adoption Agreement (Defined Benefit division number 04), the effective date shall be the first day of October, 20 16. Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

C. If this is a temporary benefit that lasts 2-6 months, the effective dates of this temporary benefit are from ___/01/___ through ___/___/___ for Defined Benefit division number _____.
Last day of month
Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

D. If this is to separate employees from an existing Defined Benefit division (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20__.

E. If this is to merge division(s) _____ into division(s) _____, the effective date shall be the first of _____, 20__.

Defined Benefit Plan Adoption Agreement

III. Eligible Employees

Only those Employees eligible for MERS membership may participate in the MERS Defined Benefit Plan. A copy of ALL employee enrollment forms must be submitted to MERS. The following groups of employees are eligible to participate:

Division 04

(Name of Defined Benefit division - e.g. All Full Time Employees, or General after 7/01/13)

Only retirees will be in this division.

These employees are (check one or both):

In a collective bargaining unit (attach cover page, retirement section, signature page)

Subject to the same personnel policy

To receive one month of service credit (check one):

An employee shall work 10 _____ hour days.

An employee shall work _____ hours in a month.

All employees as classified under eligible employees, whether full or part time, who meet this criteria must be reported to MERS. If you change your current day of work definition to be more restrictive, the new definition only applies to employees hired after the effective date.

To further define eligibility, check all that apply:

Probationary Periods are allowed in one-month increments, no longer than 12 months. During this Introductory period, the Employer will not report or provide service time for this period, including retroactively. Service will begin after the probationary period has been satisfied.

The probationary period will be _____ month(s).

Temporary employees in a position normally requiring less than a total of 12 whole months of work in the position may be *excluded* from membership. These employees must be notified in writing by the participating municipality that they are excluded from membership within 10 business days of date of hire or execution of this Agreement.

The temporary exclusion period will be _____ month(s).

IV. Provisions

Valuation Date: _____, 20____

1. Review the valuation results

It is recommended that your MERS representative presents and explains the valuation results to your municipality before adopting. Please choose one:

Our MERS representative presented and explained the valuation results to the

_____ on _____
(Board, Finance Cmte, etc.) (mm/dd/yyyy)

As an authorized representative of this municipality, I _____

_____ (Name)
_____ (Title) waive the right for a presentation of the results.

Defined Benefit Plan Adoption Agreement

- 2. This Adoption Agreement will be implemented in conjunction with a current actuarial valuation certified by a MERS actuary that sets contribution rates.
- 3. Annually, the MERS actuary will conduct an actuarial valuation to determine the employers' contribution rates. Employers are responsible for payment of said contributions at the rate, in the form and at the time that MERS determines.
- 4. Benefit Multiplier (1%-2.5%, increments of 0.05%) _____ % (max 80% for multipliers over 2.25%)

Check here if multiplier will be effective for existing active members' future service only (Bridged Benefit as of effective date on page 1)

If checked, select one below:

- Termination Final Average Compensation (calculated over the members entire wage history)
- Frozen Final Average Compensation (FAC is calculated twice, once for the timeframe that matches the original multiplier, and once for the new multiplier)

- 5. Final Average Compensation (Min 3 yr, increments of 1 yr) _____ years Employer cap of 9.5%
- 6. Vesting (5 -10 yrs, increments of 1 yr) _____ years
- 7. Required employee contribution (Max 10%, increments of 0.01%) 4.85% %

8. Compensation, for retirement purposes, is defined as base wages and all of the following. Check applicable boxes to *exclude* these types from your MERS reported wages:

- Longevity pay
- Overtime pay
- Shift differentials
- Pay for periods of absence from work by reason of vacation, holiday, and sickness
- Workers' compensation weekly benefits (if reported and are higher than regular earnings)
- A member's pre-tax contributions to a plan established under Section 125 of the IRC
- Transcript fees paid to a court reporter
- A taxable car allowance
- Short term or long term disability payments
- Payments for achievement of established annual (or similar period) performance goals
- Payment for attainment of educational degrees from accredited colleges, universities, or for acquisition of job-related certifications
- Lump sum payments attributable to the member's personal service rendered during the FAC period
- Other: _____
- Other 2: _____

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Defined Benefit Plan Adoption Agreement

9. Early Normal Retirement with unreduced benefits

- Age 50 with 25 years of service
- Age 50 with 30 years of service
- Age 55 with 15 years of service
- Age 55 with 20 years of service
- Age 55 with 25 years of service
- Age 55 with 30 years of service
- Any age with (20-30 yrs, in 1 yr increments) _____ years of service
- _____

10. Other

- Surviving Spouse will receive _____% of Straight Life benefit without a reduction to the participant's benefit
- Duty death or disability enhancement (add up to additional 10 years of service credit not to exceed 30 years of service)
- Deferred Retirement Option Program (DROP)
- Annuity Withdrawal Program (AWP)
Calculation of the actuarial equivalent of the lump sum distribution made under AWP will be done using:
 - Interest rate for employee contributions as determined by the Retirement Board, or
 - MERS' assumed rate of return as of the date of the distribution.

11. Cost-of-Living Adjustment

<input type="checkbox"/> All current retirees as of effective date <input type="checkbox"/> Retirees who retire between _____/01/_____ and _____/01/_____ <small>(one time increase only)</small>	<input type="checkbox"/> Future retirees who retire after effective date
Increase of _____% or \$_____ per month	Increase of _____% or \$_____ per month
Select one: <input type="checkbox"/> Annual automatic increase <input type="checkbox"/> One-time increase	<input type="checkbox"/> Annual automatic increase
Select one: <input type="checkbox"/> Compounding <input type="checkbox"/> Non-compounding	Select one: <input type="checkbox"/> Compounding <input type="checkbox"/> Non-compounding
Employees must be retired _____ months. (6-12 months, increments of 1 month)	Employees must be retired _____ months (6-12 months, increments of 1 month)

V. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Benefit Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event any conflict between MERS Plan Document and the MERS Defined Benefit Plan, the provisions of the Plan Document control.

Defined Benefit Plan Adoption Agreement

VI. Modification Of The Terms Of The Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of the new Agreement is not effective until approved by MERS.

VII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired, and prohibits the use of the Employer's required current service funding to finance unfunded accrued liabilities.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. In accordance with the Constitution and this Agreement, if at any time the balance standing to the Employer's credit in the reserve for employer contributions and benefit payments is insufficient to pay all service benefits due and payable to the entity's retirees and beneficiaries, the Employer agrees and covenants to promptly remit to MERS the amount of such deficiency as determined by the Retirement Board within thirty (30) days notice of such deficiency.
4. The Employer acknowledges that wage and service reports are due monthly, and the employee contributions (if any) and Employer contributions are due and payable monthly, and must be submitted in accordance with the MERS Enforcement Procedure for Prompt Reporting and Payment, the terms of which are incorporated herein by reference.
5. Should the Employer fail to make its required contribution(s) when due, the retirement benefits due and payable by MERS on behalf of the entity to its retirees and beneficiaries may be suspended until the delinquent payment is received by MERS. MERS may implement any applicable interest charges and penalties pursuant to the MERS Enforcement Procedure for Prompt Reporting and Payment and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. The Employer acknowledges that changes to the Employer's MERS Defined Benefit Plan must be made in accordance with the MERS Plan Document and applicable law, and agrees that MERS will not administer any such changes unless the MERS Plan Document and applicable law permit same, and MERS is capable of administering same.

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Defined Benefit Plan Adoption Agreement

VIII. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by Manistee County Board of Commissioners on
the _____ day of _____, 20____. (Name of Approving Employer)

Authorized Signature: _____

Title: _____

Witness signature: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)