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WAYS & MEANS COMMITTEE

Wednesday, October 19, 2016
9:00 A.M.

Manistee County Courthouse & Government Center
Board of Commissioners Meeting Room

AGENDA

- 1) 9:00 A.M. - Finance Report – Rachel Nelson, Financial Assistant
- 2) Richard Wilson, Legal Counsel for West Shore Medical Center, will appear before the Committee for discussion on the following items:
 - A) The Hospital's request to purchase approximately 6.53 acres of vacant land located behind the Coastline and Medical Office Buildings adjacent to West Shore Medical Center. Attached under APPENDIX A is the appraised value of the vacant land, as determined by an appraiser hired by West Shore Medical Center. West Shore Medical Center is prepared to offer the appraised value of \$21,000 for this piece of land.
 - B) Discussion regarding an easement for ingress and egress along the east side of the hospital property pursuant to paragraph 3 of the purchase agreement between Manistee County and Munson Healthcare. (APPENDIX B)
 - C) Discussion regarding a proposed agreement to provide cold storage to Manistee County for use by the Manistee County Medical Examiner. (APPENDIX C)
- 3) Joe Coleman, Interim Administrator of the Manistee County Medical Care Facility, will appear before the Committee regarding the following:
 - A) Unfunded pension liability. (APPENDIX D)
 - B) Presentation of a resolution to merge the two Medical Care Facility retirement plans through the Municipal Employees Retirement System. (APPENDIX E)
- 4) Review and consideration of a proposed resolution reserving funds to be received from the restructuring of West Shore Medical Center. (APPENDIX F)
- 5) Discussion regarding the potential to adopt a resolution which requires any petitioning party proposing a new drain project to be required to provide sufficient funds to initiate such drainage project.

- 6) Review and consideration to renew a lease agreement between Manistee County and the Manistee County Humane Society for a three-year term, beginning October 1, 2016 through September 30, 2019. (APPENDIX G)
- 7) Bruce Schimke, Manistee County Maintenance Supervisor, will appear before the Committee to present bids received from Contractors to further repair the storm drain at the Manistee County Courthouse. (APPENDIX H)
- 8) 10:30 A.M. – Roger Elbers, Equalization Director, will appear before the Committee to present the 2016 County Apportionment Report. (APPENDIX I)
- 9) Other Items from Committee Members
- 10) Adjournment

(APPENDIX A-1)

G. D. ZACHRITZ MAI
Real Estate Appraiser Consultant

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Traverse City, Michigan 49686-6262
231-922-9441 *voice*

Certified General
Michigan



Member
Appraisal Institute

Complete Appraisal Report



<u>Location</u>	Vacant Land South of (behind 1465 E. Parkdale or U.S.31) Manistee, Michigan
<u>Date of Appraisal</u>	October 1, 2016
<u>Value Conclusion</u>	\$ 21,000
<u>Client</u>	Mr. Richard Wilson, attorney Mika Meyers 414 Water Street Manistee, Mi.
<u>Appraiser</u>	Garry D. Zachritz MAI State Certified #1201001543 Traverse City, Michigan

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ADDENDA

- Photos
- Comparable Sales
- Qualifications

(A-3)

ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal report, the letter of transmittal and the certification of value are made expressly subject to the following assumptions and limiting conditions and any special limiting conditions contained in the report, which are incorporated herein by reference.

1. The legal description furnished is assumed to be correct. I assume no responsibility for matters legal in character, nor do I render any opinion as to the title, which is assumed to be good. All existing liens and encumbrances, if any, have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
2. The sketch in this report is included to assist the reader in visualizing the property. I have made no survey of the property and assume no responsibility for its accuracy.
3. I believe to be reliable the information which was furnished by others, but I assume no responsibility for its accuracy.
4. Possession of this report, or a copy thereof, does not carry with it the right of publication, nor may it be used for any purpose by any but the client without the previous written consent of the appraiser or the client and then only with proper qualification.
5. I am not required to give testimony or to appear in court by reason of preparing this appraisal report. Any testimony with reference to the subject property would require additional and future arrangements between the client and appraiser.
6. Subsurface rights (minerals and oil) were not considered in making this appraisal.
7. The comparable sales data relied upon in this appraisal is believed to be from reliable sources, however, it was necessary to rely on information furnished by others as to said data. Therefore, the value conclusions are subject to the correctness and verifications of said data.
8. Neither all or any part of the contents of this report shall be conveyed to the public through advertising, public relations, news, sales or other media, without the written consent and approval of the author, particularly as to valuation conclusions, the identity of the appraiser or firm with which he is connected, or any reference to the Appraisal Institute or its designations.
9. It is a basic assumption that should the date of valuation be other than the last date of inspection, the condition of the property is believed to be unchanged for that time period.
10. This report is prepared in compliance with the Appraisal Institute & is subject to the conformity and standards of the above organization.

(A-4)

ASSUMPTIONS AND LIMITING CONDITIONS

11. It is a basic assumption that should the date of valuation be other than the last date of inspection, the condition of the property is believed to be unchanged for that time period.

12. Limit of Liability. The liability of G.D. Zachritz is limited to the client only and, except as occasioned by negligence, fraud, or wrongful act, to the fee actually received. Further, there is no accountability, obligation, or liability to any third party.

Hypothetical condition-

Defined: as a condition directly related to a specific assignment which is contrary to what is known by the appraiser to exist on the effective date of the assignment, but is used for the purpose of analysis.

The subject is being treated as a standalone parcel, available to purchase by a third party; yet is acknowledged that the site is owned by Manistee County, and the improved land to the north, the site of the hospital, is also county property.

(A-5)

SECTION I

SCOPE OF THE APPRAISAL

This is a complete appraisal report, which is intended to comply with the report writing requirements of the Uniform Standards of Professional Appraisal Practice.

I was contacted by Mr. Richard Wilson, attorney, Mika Meyers, representing WSMC, concerning the preparation of an appraisal on the subject property. I inspected the site on October 1, 2016.

I have no special expertise regarding environmental hazards and this report *must not be considered as an environmental assessment* of the property. Likewise, the appraisal is based upon surface rights. I have no special expertise regarding mineral rights.

The appraisal problem is primarily the issue of determining the market value that the subject would have to a non-specified purchaser considering all of the benefits that accrue to the ownership, as it exists as of the date of the appraisal. The steps in the appraisal process include:

- identification of the problem,
- preliminary analysis and data collection,
- analysis of the highest and best use,
- the application of the three recognized approaches to value, then
- reconciliation to a final value estimate

The first step in the valuation is to estimate its highest and best use.

(A-6)

SECTION I

SCOPE OF THE APPRAISAL

Next, the three valuation approaches are considered. The three recognized approaches in appraising real property are the

- Cost Approach.
- Sales Comparison Approach,
- The Income Capitalization Approach

The three approaches are independent, although consistent and supportive of each other. While each approach is considered, only those approaches applicable, depending upon the nature of the property and the market in which it competes, are utilized in determining value.

Applicability of Approaches

The sales comparison approach is valid for this analysis. It is predicated upon the *Principle of Substitution*, which states: "That a willing and well informed buyer and seller in the market will pay no more for an existing property than has generally been accepted for an equally desirable substitute property." It reflects market behavior in that it simulates the actions of a typical purchaser of the subject property as he compares alternative properties to the subject property

The cost approach is not developed, since purchasers don't rely upon it, and the subject is vacant land. The income approach is not applicable.

Market research for this appraisal was gathered from several sources. The primary emphasis in the data research process was to discover sales of similar size land, with similar zoning and characteristics, all located in the same market area. These sources included but are not limited to the city and county department, and the local MLS multiple listing service, contact with local appraisers, and my own work files.

(A-7)

SECTION I

SCOPE OF THE APPRAISAL

SALES HISTORY

None in the past three years.

INTENDED USER

Attorney Richard Wilson, Mika Meyers, for his client.

This report is intended ONLY for the named client and any named intended users. It was not written for any other party including but not limited to (1) anyone who may get a copy of the report, (2) any party in litigation on the other side of the case from the client or intended user, (3) any enforcement officer at any regulatory body, (4) any judge or jury, (5) anyone else other than the named client or intended user set forth in this report.

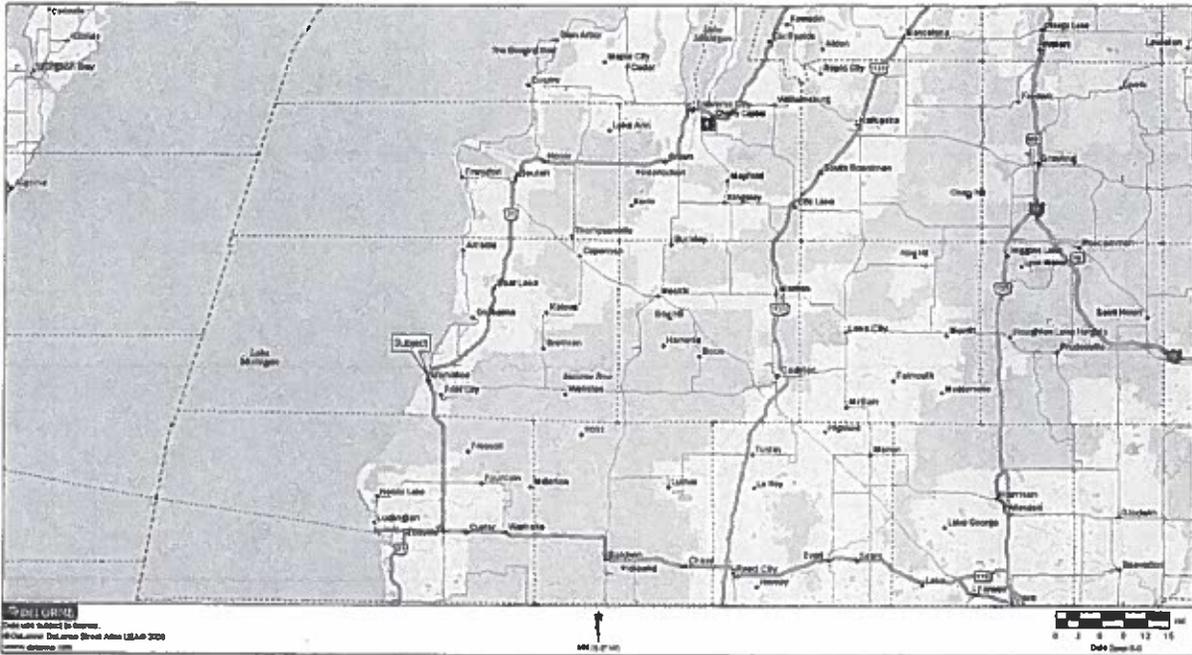
The report is not the appraisal, but is the reporting of the appraisal to the named client or named intended user. Anyone else who attempts to rely on an appraisal report that is not a named user may be misled by the report.

USPAP defines a report as "any communication written or oral of an appraisal...transmitted to the client upon completion of an assignment." If you are not the client you would have no way to know if this is the "report" as defined by USPAP. Any changes will result in a different report date. Any subsequent reports, with a later report date, voids this document even to the client or intended user. One who takes possession of this report would not know if the document has been voided by a subsequent report and later report date.

INTENDED USE

The intended use is to opine market value to the client.

REGIONAL SUMMARY



Manistee County is located 200 miles north of Chicago, 150 miles SW of Mackinaw Bridge, and 60 miles southwest of Traverse City, and about 80 miles northwest of Grand Rapids, the states, second largest city. It is a Lake Michigan shoreline community in the northwest quarter of the Lower Peninsula. Direct Great Lake access is available from Manistee Lake through Manistee River into Lake Michigan.

The City of Manistee is the County Seat and functions as the primary employment & service center for the community. It has a six block historic Central Business District. Newer typical strip commercial development is occurring south of the CBD on U.S. 31; older strip development is located to the north of the CBD on U.S. 31. Its economy has been primarily an industrial base built up along Manistee Lake, yet tourism is playing an ever-increasing segment in the total economy.

(A-9)

SECTION I

NEIGHBORHOOD



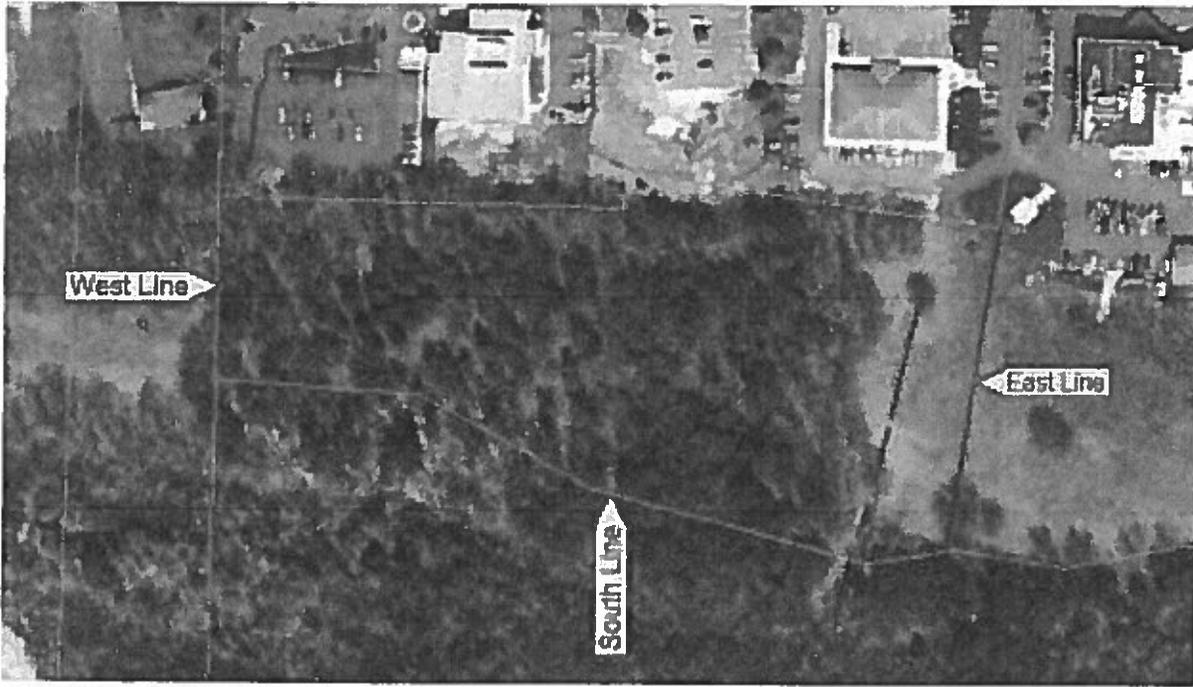
The subject is located between downtown, and the airport along U.S.31, northeast of M-55 (leading east to Cadillac). U.S.31 is a primary commercial corridor that is built up with a mix of free standing buildings, vacant lands, the hospital, a group of medical related office building's, care facility, sheriff's department, the airport, gasoline service stations, and Little River gaming casino.

Overall the neighborhood is stable.

(A-10)

SECTION I

SITE DESCRIPTION



From Manistee County Aerials

The subject is located south behind a group of buildings, and is irregular shaped, as depicted on the above aerial map. It includes 6.53 acres based upon the legal description provided.

The site is level at its north elevation, but immediately drops in a steep slope some 20' toward its south border. Then the land undulates and continues down toward the Manistee River.

The site is wooded, includes some red oak, mix of pine and other N. Michigan hardwoods.

Utilities & Site Improvements

None serve the site, but could be made available.

(A-11)

SECTION I –

SITE DESCRIPTION

Soils



The subject site was plotted on the Natural Resources Soil Survey and depicts the following soil categories.

Benzie and Manistee Counties, Michigan (M1614)			
Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
21B	Coloma-Tatches complex, 0 to 6 percent slopes	0.2	2.2%
25	Gorvan-Houghton-Glondora complex, frequently flooded	0.1	1.5%
58B	Covert sand, 0 to 6 percent slopes	4.8	68.4%
63D	Coloma sand, 12 to 18 percent slopes	2.0	27.8%
Totals for Area of Interest		7.1	100.0%

Note: There is a slight disparity in land area, due to hand drawing the soil map.

(A-12)

SECTION I –

SITE DESCRIPTION

Toxics

The existence of hazardous substances, including without limitation asbestos, polychlorinated biphenyls, petroleum leakage, agricultural chemicals, or other hazardous environmental conditions may affect its value.

The ability to test or detect the existence of potentially hazardous material that may be present on or near a property is not included in the specialized education and training of a real estate appraiser, who is therefore unqualified to make representations concerning such conditions.

This valuation is predicated upon a clean site where conditions do not exist on or in the property, or in such proximity thereto that would cause a loss in value. No responsibility is assumed for such conditions or for the expertise or engineering knowledge required to discover them.

The client is urged to retain an expert in this field to undertake further investigation, if desired.

(A-13)

SECTION I

LEGAL DESCRIPTION

Part of the Southeast quarter of the Northwest quarter of Section 32, Township 22 North, Range 16 West, Manistee Township, Manistee County, Michigan, described as follows: Commencing at the North quarter corner of said Section 32; thence South 00°22'00" East, 1473.86 feet along the North-South quarter line of said Section 32 to the Southerly right of way line of Highway US-31; thence South 76°34'22" West, 507.49 feet along said Southerly right of way line; thence South 35°04'00" East, 51.38 feet to the centerline of the county drain; thence South 11°23'54" West, 382.48 feet along the centerline of the county drain to the point of beginning; thence continuing South 11°23'54" West, 469.04 feet along the centerline of the county drain; thence North 78°59'00" West, 284.43 feet; thence North 64°17'00" West, 205.00 feet; thence North 87°44'00" West, 231.80 feet to the West line of the Southeast quarter of the Northwest quarter of said section 32; thence North 00°33'26" West, ±305 feet along said West line to the Southwest Corner of parcel # 51-07-132-013-55; thence South 88°07'51" East, 400.81 feet to the Southeast corner of parcel # 51-07-132-013-55; thence North 00°18'47" East, 50.00 feet along the east line of parcel# 51-07-132-013-55 to the Southwest corner of parcel # 51-07-132-013-50; thence South 84°55'26" East, 391.82 feet to the Southeast corner of parcel # 51-07-132-013-50 and the point of beginning. Containing 6.53 acres of land, more or less and subject to any easements or restrictions of record.

ASSESSED VALUE & TAXES

The subject is not assessed.

SECTION I - ZONING



The subject is zoned C-1 commercial (*burnt orange color*) in the Manistee Township zoning ordinance.

This is a broad based ordinance allowing a variety of commercial and intuitional uses.

Setbacks are as follows.

Setback Requirements	C 1
<i>Front</i>	25
<i>Side</i>	20
<i>Rear</i>	25
<i>Minimum lot size</i>	15,000
<i>Minimum lot width</i>	100

(A-15)

SECTION I –

PURPOSE OF THE APPRAISAL

The purpose of the appraisal is to estimate the Market Value of the property. Market Value may be defined as:

"The most probable price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus."

Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. buyer and seller are typically motivated.
2. both parties are well informed or well advised, and each acting in what they consider their best interest.
3. a reasonable time is allowed for exposure in the open market.
4. payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

INTEREST APPRAISED

The rights appraised are the fee simple estate, as if free and clear of all liens, mortgages, and encumbrances subject to the rights for public utilities, road easements, and deed restrictions.

(1) Uniform Standards of Professional Appraisal Practices: Advisory Opinion G-7. The Appraisal Foundation, 1992

HIGHEST AND BEST USE OF PROPERTY

Defined: (1)

"That reasonable and probable use that will support the highest present values, as defined, as of the effective date of the appraisal."

"Alternatively that use, from among reasonable, probable and legal alternative uses found to be physically possible, appropriately supported, financially feasible and which results in highest land value."

"That definition immediately above applies specifically to the highest and best use of land. It is to be recognized that in cases where a site has existing improvements on it, the highest and best use may very well be determined to be different from the existing use. The existing use will continue, however, unless and until land value in its highest and best use exceeds the total value of the property in its existing use."

In estimating the highest and best use, there are four stages of analysis:

1. what uses of the site are physically possible
(possible use).
2. what uses are permitted by zoning and deed restriction
(permissible legal use).
3. which possible and permissible uses will produce a net return to the owner of the site
(feasible use).
4. among the feasible uses, which use will return produce the highest net return or the highest present worth?
(highest and best use).

(A-17)

SECTION II

HIGHEST AND BEST USE OF PROPERTY

If vacant

Physical

The subject is irregular shaped, undulating wooded land dropping in elevation from north to south. It is bordered to its south by State of Michigan lands, and an intuitional hospital complex to the north.

Legal

The site is zoned C-1.

Possible and - financially feasible

The site has severe slope issues, as well as access issues. As such the land's overall utility and uses are diminished. Considering the site as a standalone parcel, the most likely use is assemblage with an adjacent parcel.

Best

Based on this, speculation for and/or assemblage is the only logical conclusion, which places it at its highest and best use.

SECTION II

SALES COMPARISON APPROACH

In the sales comparison approach, market sales are compiled, verified, and then compared to the subject property utilizing adjustments taken from the marketplace to compensate for dissimilarities.

The sales comparison approach employs the Principle of Substitution, which states:

That a willing and well informed buyer and seller in the market will pay no more for an existing property than has generally been accepted for an equally desirable substitute property.

The sales comparison approach reflects market behavior in that it simulates the actions of a typical purchaser of the subject property as he compares alternative properties to the subject property.

Certain limitations are inherent in the Market Data Comparison Approach:

1. There must be adequate current sales data of truly comparable properties, which require a minimum of adjustments.
2. This approach is based on historical data, which requires the basic assumption that the market forces and behavior in the past will continue in the same relationship in the future.
3. Market conditions and terms of sales as well as physical comparison must be used to judge true comparability.

Properties are compared and based upon a unit rate of comparison. Typical unit rates vary in markets, and can include such measures as overall sale price, sale price per square foot, or other common denominators. The sale price per acre, is most applicable.

(A-19)

SECTION II

SALES COMPARISON APPROACH

Table: 1 Commercial Vacant Land Sales

ITEMS CONSIDERED	SUBJECT	SALE 1	SALE 2	SALE 3
ADDRESS	off U.S.31	U.S.31	U.S.31	U.S.31
LOCATION:	Manistee	Manistee	Manistee	Manistee
DATE:of APPRAISAL	Oct-16	May-15	Jun-16	Nov-14
PRICE (\$):	Mkt Value	\$143,800	\$50,000	\$140,000
TERMS:	Consider Cash	Cash	Land Conctrct	Cash
SIZE	6.53	37.51	2.43	2.66
CASH EQUIVALENT PRICE:	Seeking	\$143,800	\$45,000	\$140,000
RIGHTS CONVEYED	Fee simple			
PRICE/ACRE		\$3,834	\$18,519	\$52,632
MARKET CONDITIONS:		1.00	1.00	1.00
INDICATED VALUE AFTER TIME ADJUSTMENT:		\$3,834	\$18,519	\$52,632
LOCATION		1.00	1.00	1.00
ZONING		1.00	1.00	1.00
FRONTAGE		0.50	0.50	0.50
SIZE		2.00	0.50	0.50
UTILITY.USE		0.75	0.50	0.50
OTHER		1.00	1.00	0.65
NET ADJUSTMENT		0.75	0.13	0.08
INDICATED VALUE AFTER		\$2,875	\$2,315	\$4,276

Narrative overview of improved sale comparables

Sale #1 is located northeast of the subject on the south side of U.S.31. This is a larger parcel with highway frontage, yet much of the land is subject to sever slope akin to the subject.

(A-20)

SECTION II

SALES COMPARISON APPROACH

Sale #2 is located just west of the subject, on the south side of the highway. This is level at road grade, and contains 2.43 acres smaller than the subject.

Sale #3 is located west of the subject, and sale #2 on the south side of the highway. It has been included though the tract was purchased by an adjacent owner. It includes 2.66 acres, smaller than the subject.

Discussion of Adjustments -

Market Condition and Time

Each sale occurred after the 2008 financial meltdown, under similar market conditions.

Financing Terms

Two of the sales sold for cash, and no adjustment is required. *Sale #2* sold on land contract. The terms were not available. I have estimated a 10% discount to adjust it for cash equivalency.

Location

Each parcel is located in the same neighborhood, all along the same corridor, akin to the subject. None share an identical location off highway, yet this is addressed under frontage.

Zoning

Each shared identical zoning, so no adjustments are warranted.

Frontage

Each sale has highway frontage along U.S.31 which is superior to the subject. No paired sales were discovered, so I estimated this difference at 50%

(A-21)

SECTION II

SALES COMPARISON APPROACH

Discussion of Adjustments –

Size

Due to limited data, it was necessary to utilize sales of parcels different in size compared to the subject. Most often the market displays a reverse relationship between size and unit rate. No paired sales were discovered applicable, so I estimated this difference.

Utility/Use

Sale #1 has some level area near the highway, then drops in elevation toward a flood plain. Sale #2 & #3 has typical utility and use. The subject is limited to a speculative use of assemblage, and shared the most similar topography as sale #1. I estimated the differences.

Other

Sales #3 purchaser paid a premium since it was motivated to purchase adjacent land, for business expansion. I estimated this difference.

(A-22)

SECTION II

SALES COMPARISON APPROACH

Correlation Summary & Conclusion

None of the sales are identical to the subject, yet collectively help form value parameters for the subject. After adjustments, the sales display the following range.

Sampling	Unit Rate
MEAN - \$/ACRE	\$3,155
HIGH - \$/ACRE	\$4,276
LOW - \$/ACRE	\$2,315

. Therefore, it is my opinion that the following is applicable, and reasonably supported.

Subject - Indicated Market Value		
Size	Unit Rate	Value Indication
6.53	\$3,155	\$20,605
	<i>rounded</i>	\$21,000

(A-23)

SECTION II

RECONCILIATION

Recap of Approaches

ReCap of Approaches	
Cost Approach	N/A
Sales Comparison	\$21,000
Income Approach	N/A

The cost approach is not developed since the subject is land. Likewise, the income approach was not developed.

The sales comparison approach is predicated upon the *Principle of Substitution*, which states: "That a willing and well informed buyer and seller in the market will pay no more for an existing property than has generally been accepted for an equally desirable substitute property." It reflects market behavior in that it simulates the actions of a typical purchaser of the subject property as he compares alternative properties to the subject property.

Therefore, after weighing all factors affecting value, it is my opinion to stress the findings from the income approach, and conclude that subject to the assumptions and limiting conditions of this report, the subject has a market value of:

\$ 21,000

(A-24)

CERTIFICATION

The undersigned hereby certifies that to the best of my knowledge and belief, except as otherwise noted in this appraisal report:

The statements of fact contained herein and upon which the expressed analyses, opinions and conclusions are based, are true and correct.

The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions in accord with the terms of the assignment as specified therein, and my personal, unbiased professional analyses, opinions and conclusions.

I have neither present nor prospective interest in the property that is the subject of the analysis, and no personal interest or bias with respect to the parties involved. I have not appraised this property within the past three years.

My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.

My analyses, opinions, and conclusions were developed, and this analysis has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation and the Appraisal Institute and the Federal financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) and its regulations.

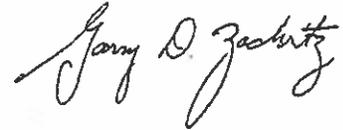
I have personally inspected the property that is the subject of this analysis.

Appraisers are required to be licensed and are regulated by the Michigan Department of Licensing and Regulatory Affairs. P.O. Box 30218, 611 Lansing, MI 48909; (517-373-0580). Garry D. Zachritz, is currently licensed as a Certified Real Estate Appraiser.

No one, other than the undersigned, prepared the analyses, conclusions and opinions concerning the real estate as set forth in this report, unless specific contribution of other professionals is acknowledged within applicable sections of the report.

The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

The Appraisal Institute conducts a voluntary program of continuing education for designated members. Members meeting the minimum standards of this program are awarded periodic educational certification. As of the date of this report, I, Garry D. Zachritz, MAI, have completed the requirements of the continuing education program of the Appraisal Institute.



Garry D. Zachritz MAI

(A-25)

Addenda & Exhibits

Subject Photo Page



Looking south – woods to right of construction is approximate east line of subject



Look SW –just south of parking lot between two offices – tree line is approximate north property line.

(A-26)

Addenda & Exhibits

Subject Photo Page



Looking west – SW toward the NW corner of subject in tree line.

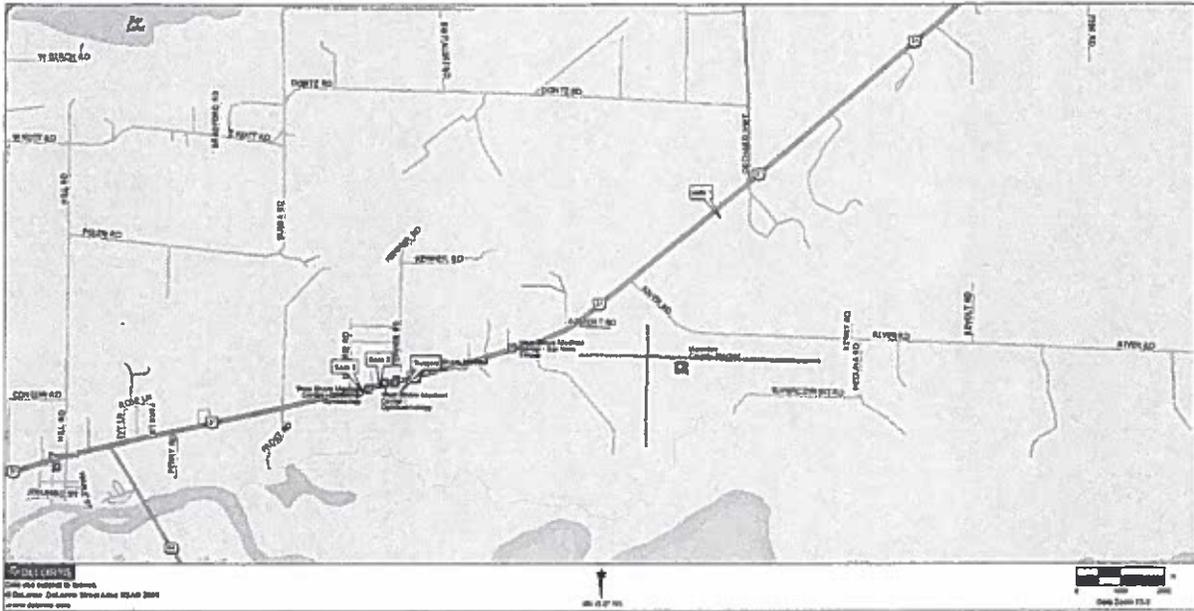


Photo depicts slope south from north property line.

(A-27)

Addenda & Exhibits

Location Map – Comparable Sales



Addenda & Exhibits

Comparable Sale 1

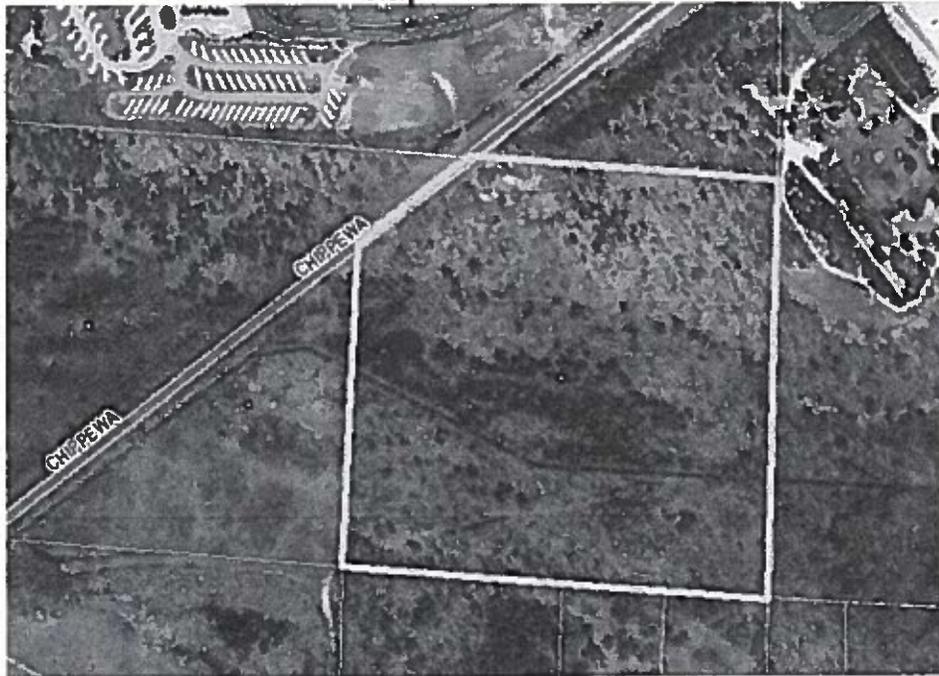


Photo Manistee County Aerial

<u>Location</u>	U.S. 31 (Chippewa Hwy.) Manistee, Michigan
<u>Sale Price</u>	\$ 143,800
<u>Terms of Sale</u>	Cash to Seller
<u>Date of Sale</u>	August 2015
<u>Legal Description</u>	07-128-016-00 PT N 1/2 SE 1/4 COM E 1/4 COR, TH S 01 DEG 31 MIN 58 SEC W 1314.02 FT, TH N 85 DEG 28 MIN 59 SEC W 1317.18 FT, TH N 1 DEG 45 MIN 9 SEC E 1007.46 FT TO C/L US-31, TH N 52 DEG 1 MIN 18 SEC E 453.6 FT, TH S 85 DEG 27 MIN 19 SEC E 963.01 FT TO POB. 37.51 A*M/L SEC 28 T22N R16W
<u>Site</u>	489' road frontage & 37.51 acres some level, most severe slope downward toward flood plain.
<u>Building</u>	None
<u>Utilities</u>	Telephone, electric
<u>Zoning</u>	C1

(A-29)

Addenda & Exhibits

Comparable Sale 1

<u>Highest and Best Use</u>	Speculation
<u>Seller</u>	Devoe
<u>Purchaser</u>	LITTLE RIVER BAND OF OTTAWA INDIANS
<u>Verification</u>	GS appraiser for seller, to GDZ
<u>Comments</u>	This site has severe slopes downward to a flood plain area, and is located on the south side of U.S.31 as it rises in elevation toward the casino. Adjacent to BP gas station.
<u>Unit Rate</u>	\$ 3,845/per acre

Addenda & Exhibits

Comparable Sale 2



Photo Manistee County Aerial

<u>Location</u>	U.S. 31 (1125 Parkdale.) Manistee, Michigan
<u>Sale Price</u>	\$ 50,000
<u>Terms of Sale</u>	Land Contract
<u>Date of Sale</u>	June 10, 2016
<u>Legal Description</u>	PT SW 1/4 NW 1/4, COM AT W 1/4 COR OF SD SEC, TH S 88 DEG 54 MIN 53 SEC E 718.71 FT TO POB, TH N 724.36 FT TO C/L US-31, TH N 76 DEG 44 MIN 19 SEC E 153.47 FT, TH S 762.4 FT, TH N 88 DEG 54 MIN 53 SEC W 149.54 FT TO POB. 2.43 A*/M/L. SEC 32 T22N R16W
<u>Site</u>	South side of highway. 153' road frontage. 2.43 acres
<u>Building</u>	None
<u>Utilities</u>	Telephone, electric
<u>Zoning</u>	C1

(A-31)

Addenda & Exhibits

Comparable Sale 2

<u>Highest and Best Use</u>	Speculation
<u>Verification</u>	MLS, to GDZ
<u>Comments</u>	This site has typical frontage to depth ratio, a benchmark site ready for development.
<u>Unit Rate</u>	\$ 20,576/per acre raw sale price

(A-32)

Addenda & Exhibits

COMPARABLE SALE 3



LOCATION U.S. 31 (Parkdale Avenue), Manistee Twp., Manistee County, Michigan

SALE PRICE \$140,000

DATE OF SALE November 12, 2014

TERMS Cash

SELLER: SKMC, LLC

BUYER: Solberg Boat Yard, Inc.

LEGAL 51-07-820-083-05, Part of Supervisor's Plat of Sibley's Addition to Village of Parkdale, Manistee Township.

SITE 2.66 Acres south side of highway, 218' road frontage

ZONING C-1, Commercial

SOURCE David Solberg of Solberg Boat Yard, Inc., Buyer, and Manistee County Property Search Records

(A-33)

Addenda & Exhibits

COMPARABLE SALE 3

COMMENTS Located on site is an old wood frame garage that had no value. A prior sale on May 3, 2010 when it transferred for \$1.00 this was acquired by the adjacent owner for business expansion. It was not market exposed, and the purchaser paid a premium.

UNIT RATE \$52,632/Acre

Addenda & Exhibits

Qualifications of Garry D. Zachritz

Appraisal Organization	Appraisal Institute-Great Lakes Chapter
Professional Designation	MAI, #8214 awarded in 1989
Professional Positions	Admissions Committee State Level - MAI Regional Ethics & Counseling Panel
State License	State of Michigan Certified Real Estate Appraiser - License #1201001543
Formal Education	Miami University, Oxford Ohio - B.S. Business Administration
Appraisal Education	
Yellow Book Seminar	Report Writing SREA
Std. Of Professional Appraisal Practice	Case Studies
Business Practice & Ethics	Highest and Best Use
Risk Analysis	Rate Extraction
Impact of Money Markets	Valuation of leases
Easement Valuation	Retail Properties
Expert Witness seminar	Appraisal of Problem Properties
Capitalization Techniques A& B	Appraising from Blueprints
Valuation of Convenience Stores	Motel Valuation seminar
Mock Trial seminar	Income Properties SREA 201
Condemnation Appraisal	Capitalization Techniques
Valuation of Partial Interests	Valuation of Lease fee
Appraisal Experience	
Penn Central Railroad	Penn Central Real Estate Division – 1973-1976. This included a multi state territory (Ohio, Indiana, Ky., &Il). Evaluation of leases, lease updates. Staff appraisals and special assignment with the U.S. Rail Association in conjunction with the Conrail takeover of the Penn.
Terra Field Services Inc.	Appraisal trainee and staff appraiser – Traverse City – 1977-1983
G. D. Zachritz MAI	Self employed. 1983 to present
Lecture Experience	
Condominium Appraisal	Michigan Equalization Directors Conference
Valuation of Abandoned RR ROW	American Right of Way Association MI Chapter
Partial Interest Conservation Easements	Leelanau Land Conservancy
Valuation of Conservation Easements	Great Lakes Chapter - Appraisal Institute

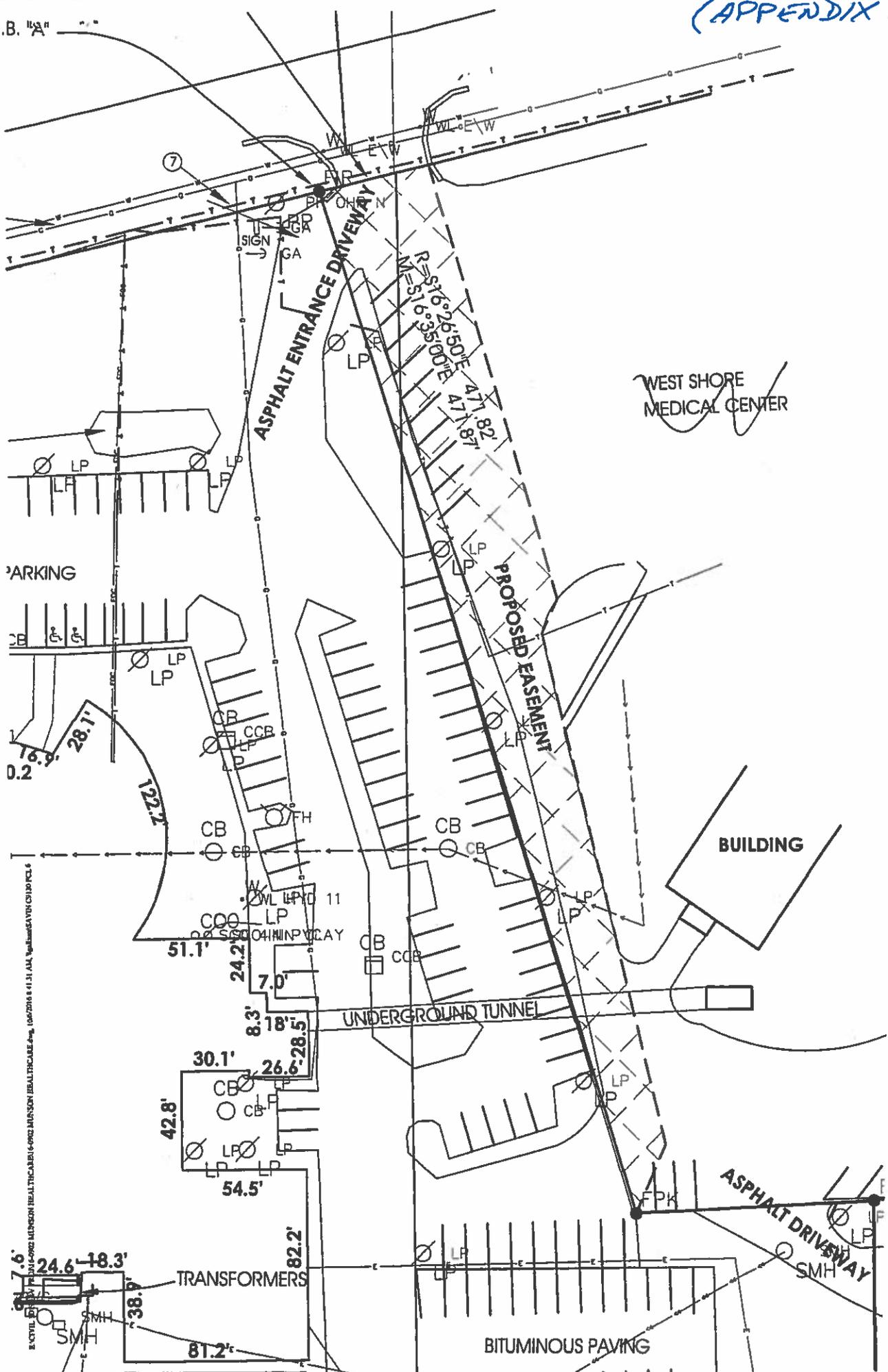
Addenda & Exhibits

Types of Property Appraised

Commercial	Office buildings, strip malls, free standing commercial, branch banks, CBD properties, general retail, restaurants, mini warehouse, C-stores with gas. Enclosed shopping mall.
Water Categories	Marina, retail dockominiums, proposed condominium projects, Downtown development, Mixed use development, deep harbor dock, recreational resorts
Right of Way - Corridor	Railroad right of way; partial interest for highway, oil/gas pipeline, sewer.
Industrial	Warehouse, distribution facilities, manufacturing, proposed parks.
Land Development	Proposed residential subdivisions, MH park, Industrial Park, Condominium Development
Conservation Easements	Variety of partial interest analysis for water and farm and recreational lands with and without improvements.
Special Purpose	BSA – camp 5,000 acres w/ 230 buildings. Hospital Campus – TC Psychiatric Hospital, 1Mil/SF buildings & 300 acres. Hangers, Golf course, tower site (GWEN), commercial fishery.
Other	Summer estates, cottages, unique homes.
Partial Client List	
Government - United States	Dept. of Justice, Treasury, National Park, Forest Service, Army Corp. of Engineers, FDIC
State - Michigan	Dept of Transportation, DNR, DEQ, Dept. Mgt. & Budget
County- Township- Village City	Various including Road Commission, Equalization, townships & various departments
Financials	National and State chartered banks
Private	Accountants, attorneys, individuals

(APPENDIX B)

B. "A"



2. CIVIL ENGINEER'S SEAL AND SIGNATURE REQUIRED FOR ALL UTILITIES SHOWN. SEE DRAWING FOR ALL UTILITIES. SEE DRAWING FOR ALL UTILITIES. SEE DRAWING FOR ALL UTILITIES.

(B-2)

Tom Kaminski

From: Richard M. Wilson <RWilson@mikameyers.com>
Sent: Friday, October 14, 2016 11:11 AM
To: 'Eric D. Williams'
Cc: Tom Kaminski; Ford Stone
Subject: RE: WSMC/County PA for Hospital Property

Thanks, Eric. We will be in touch once we get the description, etc. Richard

Mika Meyers_{nc}

Richard M. Wilson, Jr.

Mika Meyers PLC
414 Water Street
Manistee, MI 49660
Tel: 231-723-8333
Fax: 231-723-3888
mikameyers.com

E-mail: rwilson@mikameyers.com

This message is for the addressee only. It may be confidential, and may include communications protected by the attorney-client privilege, attorney work product protected from discovery in litigation, and/or insider information regarding business transactions. Unauthorized use, disclosure or copying is prohibited, and may be unlawful. If you have received this message in error, please call the sender at (231) 723-8333 and delete the message from your system.

From: Eric D. Williams [mailto:edw1@att.net]
Sent: Friday, October 14, 2016 11:08 AM
To: Richard M. Wilson
Cc: Eric D. Williams; Tom Kaminski (tdkaminski@manisteecountymi.gov); Ford Stone (fkstone@manisteecountymi.gov)
Subject: Re: WSMC/County PA for Hospital Property

Richard:

From County's Attorney

The location and description of the proposed easement for ingress and egress is acceptable. Please prepare the actual description with a corresponding sketch for final review. The easement language should provide for equally shared expenses of the maintenance of the easement area between the County and the grantee-owner of the property being conveyed.

Eric Williams

On Oct 10, 2016, at 10:43 AM, Richard M. Wilson <RWilson@mikameyers.com> wrote:

Eric, Tom and Ford,

The PA for the hospital property (paragraph 3) includes an easement for ingress and egress along the east side of the hospital property, the west side of the Medical Care property. Attached is a drawing showing the proposed location for this easement. (Ignore the "West Shore Medical Center" in the upper right corner. Not sure what that is about) Please let us know if this is

(B-3)

acceptable and if so, we will have Craig Stapely prepare the actual description. Thanks, and let me know if there are any questions.

Richard

<image001.png>

Richard M. Wilson, Jr.

Mika Meyers PLC

414 Water Street

Manistee, MI 49660

Tel: 231-723-8333

Fax: 231-723-3888

mikameyers.com

E-mail: rwilson@mikameyers.com

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<Oce_scan0936.pdf>

(APPENDIX C)

AGREEMENT TO PROVIDE COLD STORAGE

THIS AGREEMENT ("Agreement") is entered into as of the ___ day of _____, 2016, by and between MANISTEE COUNTY, a municipal corporation, of 415 Third Street, Manistee, MI 49660, ("County") and WEST SHORE MEDICAL CENTER, a municipal health facilities corporation, of 1465 E. Parkdale Ave., Manistee, MI 49660 ("Hospital");

WITNESSETH

WHEREAS, County has a duly appointed medical examiner ("ME") who occasionally has a need for storage for human cadavers and remains that fall under the jurisdiction of the ME; and,

WHEREAS, County does not have its own morgue or other cold space for the temporary storage of human cadavers or remains under the jurisdiction of the ME; and,

WHEREAS, Hospital currently has a morgue with two refrigerated drawers designed for storing human cadavers and remains and on the basis of a longstanding verbal agreement between the parties, one of these refrigerated drawers (drawer B) has been made available without cost to the ME for the temporary storage of human cadavers and remains under the ME's jurisdiction; and,

WHEREAS, the parties desire to memorialize their agreement before Hospital is restructured as a non-profit corporation;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the parties agree as follows:

1. Availability of Cold Storage. Hospital will continue to provide space in drawer B of its morgue to the County's ME for the temporary storage of human cadavers and remains that are under the jurisdiction of the ME, subject to the terms hereof, during the term of this Agreement. In the absence of exigent circumstances, human cadavers or remains should not be present in the morgue for longer than ten (10) days before being removed to a mortuary or another permanent location. Nothing in this Agreement shall prevent the Hospital from utilizing drawer B for its own purposes when it is not needed by the ME.

2. Limitations on Use of Hospital Morgue. County, on behalf of its ME, agrees that it will not utilize the Hospital morgue for the performance of autopsies or other procedures involving human cadavers or remains.

3. Alternative Cold Storage. The parties acknowledge that the Hospital morgue is out of date and due to its location in the Hospital building, the Hospital cannot effectively upgrade or improve it. Accordingly, nothing in this Agreement shall be construed to prevent Hospital from constructing a new morgue or other "cold room" space for the storage of human cadavers and remains in its facilities. If such new morgue or cold room is constructed, Hospital agrees to make comparable space in its cold storage available to the County for the use of its ME.

(C-2)

4. Compensation. Although the parties do not contemplate material cost or expenses in implementing this Agreement, County agrees to reimburse Hospital for any and all direct costs and expenses Hospital may incur in providing cold space to the ME or resulting from the ME's use of the cold space, but otherwise the use of the morgue drawer or other cold space will be without cost to the County. Direct costs and expenses do not include utilities or routine janitorial services, but do include any damages to Hospital facilities or equipment arising from the ME's use of the morgue drawer or cold space. In the event Hospital incurs any expenses that it believes are reimbursable under this Agreement, it shall present its invoice to the County, in care of the County Administrator. County agrees to pay all uncontested charges within 60 days of Hospital's invoice.

5. Term and Termination. This Agreement is effective upon its approval by the governing bodies of each party, and shall continue in full force and effect until either party terminates this Agreement in accordance with this section. County may terminate this Agreement at any time, for any reason or for no reason, upon not less than thirty (30) days written notice to the Hospital. Hospital may terminate this Agreement at any time, for any reason or for no reason, upon not less than ninety (90) days notice to the County. Notice shall be given at the addresses stated in the opening paragraph of this Agreement or such other address as a party may specify by notice given to the other in accordance with this Agreement.

6. Warranty. Hospital warrants that its morgue or other cold storage facilities will at all times be operated and maintained in accordance with all laws and licenses required for the operation of such facilities. Hospital makes no other warranties or representations and expressly disclaims all other warranties in connection with this Agreement, express or implied, including but not limited to warranties of merchantability or fitness for intended purpose.

7. Assignment. This Agreement may not be assigned by either party without the prior written consent of the other party. County agrees that it will not sublet or authorize any person other than the County ME to utilize the morgue or cold space.

8. No Intent to Influence Referrals. It is the intent of the parties that no compensation or remuneration of any kind whatsoever be paid under this Agreement for referral of Medicare, Medicaid, or any other third party payor patients. County and ME shall have no obligation whatsoever to utilize the facilities of the Hospital for the temporary storage of human cadavers or remains, but shall have the option to utilize those facilities as appropriate if the ME so desires in his or her sound professional judgment.

9. Miscellaneous. This Agreement constitutes the sole agreement between the parties relating to its subject matter and all prior or contemporaneous written or oral agreements or understandings are merged in this Agreement. This Agreement shall be construed in accordance with the laws of the State of Michigan.

[Signatures on following page.]

(C-3)

IN WITNESS WHEREOF, the parties have set their hands as of the date first written above.

MANISTEE COUNTY

WEST SHORE MEDICAL CENTER

Chairman, County Board of Commissioners

James Barker, CEO

County Clerk

Pension Funding - Possible Medicaid Payments

Manistee County MCF

Assumed Total Days	31700	31700	31700	31700	31700
Assumed Medicaid Days	20555	20555	20555	20555	20555

Total Pension Reimbursement	2017	2018	2019	2020	2021
------------------------------------	-------------	-------------	-------------	-------------	-------------

Contribution	\$ 2,000,000				
Amount allowed in CR	666,667	666,667	666,667		
Impact on Medicaid Rate	21.03049422	21.030494	21.030494		
Other cost increases					
Total Cost per CR plus one-third of additional funding	260.33	260.33	260.33	239.30	239.30
Total Costs per day per CR	260.33	260.33	260.33	239.30	239.30
Medicaid Rate per rate letter 10/1/2016 actual	232.85	232.85	253.88	253.88	253.88
Unreimbursed costs per day	27.48	27.48	6.45	(14.58)	(14.58)
Less QAS revenue per day	(42.00)	(42.00)	(42.00)	(42.00)	(42.00)
Plus Provider tax per day	24.00	24.00	24.00	24.00	24.00
Net available for CPE	9.48	9.48	(11.55)	(32.58)	(32.58)
MAP	0.65	0.65			
CPE per Medicaid Day	6.162256241	6.1622562			
CPE	253,330	126,665	126,665		
Medicaid portion of Pension Contribution	1,296,845			432,282	432,282
Total Reimbursement	1,550,176				
Percentage of funding reimbursed	78%				
Medicaid % of Total Days	65%				

(APP. 22)

(APPENDIX E)

Dear Members,

Manistee County Medical Care Facility is requesting approval for an adoption agreement with MERS to combine Division 41 (Administrators) with Division 04. It is our intention to close Division 41.

The Facility is aware of the concerns of the Ways and Means Committee that this cost not be passed to the employees.

We have submitted proposed language to MERS to insure that the responsibility lies with the Facility.

MERS has accepted this language and has come up with a plan to help us facilitate the combination of the two plans.

MERS will do a supplemental evaluation on a yearly basis to separate the increased cost from the existing members of division 04.

(E-2)



Defined Benefit Plan Adoption Agreement

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | 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 **Municipality #:** 5101-02

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 _____ into division(s) ⁰⁴ _____, the effective date shall be the first of November, 2016.

(E-4)

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%) 2.0 % (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) 5 years
6. Vesting (5 -10 yrs, increments of 1 yr) 6 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: _____

(E-5)

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) 30 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/____ <i>(one time increase only)</i>	<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.

(E-6)

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.

Defined Benefit Plan Adoption Agreement

(E-7)

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)

(APPENDIX F-1)

CHAIRPERSON
Jeffrey Dontz
VICE-CHAIRPERSON
Brook Shafer

Manistee County Board of Commissioners



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

Mark Bergstrom
Karen Goodman
Ken Hilliard
Alan Marshall
Richard Schmidt

CLERK
Jill Nowak
(231) 723-3331
CONTROLLER/ADMINISTRATOR
Thomas Kaminski
(231)398-3504

RESOLUTION #2016-26

RESOLUTION OF THE MANISTEE COUNTY BOARD OF COMMISSIONERS RESERVING FUNDS TO BE RECEIVED FROM THE RESTRUCTURING OF WEST SHORE MEDICAL CENTER

At a regular meeting of the Manistee County Board of Commissioners held in the Manistee County Courthouse & Governmental Center, 415 Third Street, Manistee, Michigan on the 25th day of October, 2016.

PRESENT:

ABSENT:

DRAFT

The following resolution was offered by _____ and seconded by _____:

WHEREAS, on Monday, July 25, 2016, the Manistee County Board of Commissioners, in a Special Meeting of the Board, approved, by resolution (#2016-24), pursuant to Section 306 of the Municipal Health Facilities Corporations Act (Act 230 of 1987), the restructuring plan of West Shore Medical Center, which results in Munson Healthcare becoming the sole member of West Shore Medical Center; and

WHEREAS, as a result of this restructuring plan, Manistee County will receive \$1.5 million in compensation; and

WHEREAS, Manistee County is negotiating the potential sale to West Shore Medical Center of approximately six (6) acres of County owned property, which is located adjacent to West Shore Medical Center;

NOW THEREFORE, BE IT RESOLVED, that upon receiving the \$1.5 million, and any proceeds from the sale of adjacent property, the Manistee County Board of Commissioners does hereby direct and authorize the County Treasurer and County Administration to use 100% of these funds to reduce the County's unfunded employee retirement liability by making payment of these funds to the Municipal Employees Retirement System (MERS) and;

BE IT FURTHER RESOLVED, that the MERS Organization be directed to deposit these funds into Division 2, Division 11, Division12, Division 13, Division 14 and Division 20 in a manner to bring all divisions listed to a level which makes all divisions as equally funded as possible.

STATE OF MICHIGAN)
)ss
COUNTY OF MANISTEE)

(F-2)

I, Jill M. Nowak, County Clerk, do hereby certify that the foregoing is a true copy of a Resolution adopted by the Manistee County Board of Commissioners at its regular monthly meeting held on October 25, 2016 by the following vote:

YEAS:

NAYS:

NOT VOTING:

I further certify that the foregoing Resolution is a true, correct and complete transcript of the original of said Resolution appearing on file and of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the County of Manistee this 25th day of October, 2016.

CLERK OF THE COUNTY COMMISSION
MANISTEE COUNTY, MICHIGAN

Jill M. Nowak, County Clerk

(APP. G-1)



Manistee County Humane Society
P.O. Box 144 736 Paws Trail
Manistee, MI 49660
(231) 723-7387

October 14, 2016

Dear Mr. Kaminski,

After reviewing the County's tentative counter-proposal submitted by email, the Manistee County Humane Society would like to counter-propose the following be included in the new three year contract for 2016-2017, 2017-2018, and 2018-2019.

1. Our original proposal was to increase rent by 3% each year of the three year contract. The County's counter-proposal included an increase of a 0% in 2016/17 (\$2,083.56 per month); a 1% increase in 2017/18 (\$2,104.40 per month); and a 2% increase in 2018/19 (\$2,146.49 per month). We would like to counter-propose that the rent be increased 0% in 2016/17; a 2% increase in 2017/18; and a 3% increase in 2018/19.

2016/17
\$0 increase

2017/18
+\$500.04

2018/19
+\$765.12

2. In the current lease, the County pays for 40 hours of on-site administrative support staffing per month at an hourly rate of \$16.50 per hour. We originally proposed an increase to \$20.00 per hour for the new three year contract. The County's counter-proposed with an offer to pay the same rate of \$16.50 per hour in 2016/17 (\$660 per month); \$16.67 per hour in 2017/18 (1%/\$666.80 per month); and \$17.00 per hour in 2017/18 (2%/\$680.00 per month). We will accept the counter-proposal but with the addition that time spent on off-site cases will be paid in addition to the 40 hours per month. In the past when the Shelter Manager has been asked to assist Animal Control on occasional off-site cases (example: Pickard-Wiggins case), it has caused the Shelter Manager to put in 60+ hours per week. With the new FSLA laws, this will have a great financial burden on the shelter if she is asked to assist in these off-site special cases.

I told her if we agree it must be pre-approved

3. In the current lease, the cleaning fee is \$30 per day for the cleaning of the Animal Control area by MCHS shelter employees. Our original proposal was to increase it to \$35 per hour for the new three year contract. Your counter-proposal is for it to remain the same at \$30 per hour. We will accept leaving the cleaning fee at \$30 per hour for the new three year contract. However, we feel that this is something that may have to be addressed in future contracts as the minimum wage continues to increase. The fact that we supply the cleaning products, do the necessary laundry, and assure that the MI Dept. of Agriculture requirements are met, should be taken into consideration in this fee.

(G-2)

4. Concerning the County's additional expense for the cremation of 30 animals in September 2016, it is our understanding that the \$600 cost for this service was for a period of 18 months and included only approximately 15 cats and stillborn kittens from the Humane Society. We appreciate the County allowing us to include our deceased animals with your cremations. Please remember that the County's expenses including cremation expense would be much higher if Humane Society did not accept the animals from Animal Control and assume the expense for their care and adoption. The County would either have to assume the cost for their continued care or pay for their euthanization.

Manistee County and the Manistee County Humane Society have a great working relationship. We value this relationship very much and the important community service that it provides. We agree that that the current arrangement between us is in the best interest of the County residents. We also believe that the County residence have come to expect this quality of community serve to continue in the future. We look forward to continuing to work with Manistee County to provide an important and valuable community service to the residents of Manistee County

Deborah Green, Vice President
Manistee County Humane Society
906 440-6770



(APP. H-1)

MAINTENANCE DEPARTMENT
231-398-3552
Fax 231-723-1795

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

LETTER OF RECOMMENDATION

Based on bids and information received from each of the three bidding contractors that bid on the storm drain repair project at the Manistee County Courthouse, I am recommending that the lowest bid from Temperature Control, Inc. will serve the County's best interest. Also the Temperature Controls plumber that will do the work is a resident of Manistee.

The Bids are as follows:

(1)- Forbes Sanitation-----\$2500.00
Add asphalt repair bid-----\$1150.00
Bid Total-----\$3650.00

(2)- Salmon Sewer and Drain Cleaning LLC. -----\$3245.00
Add asphalt repair bid-----\$1150.00
Bid Total-----\$4395.00

(3)- Temperature Control, Inc. -----\$3388.00
Asphalt repairs are included in Bid.

Bruce A. Schimke
Maintenance Supervisor
Manistee County Courthouse



Temperature Control, Inc.

(H-2)

1623 Northern Star Dr., Traverse City, MI 49686 (231) 922-1862 FAX - (231) 922-1892

PROPOSAL

Proposal Submitted To:	Phone:	Date:
Manistee County Court House	231-398-3552	09/19/2016
Street Address:	Job Name:	
415 Third Street	Strom Drain Repairs	
City, State, Zip Code:	Job Location:	
Manistee Mi. 49660	Manistee Court House South Entrance	
Attention:	FAX #	
Bruce Schimke	231-723-1795 bschimke@manisteecounty.gov	

We hereby submit specifications and estimates for:

LABOR AND MATERIALS TO PROVIDE THE FOLLOWING:

Repair Strom drain collapsed under street at south entrance, re-route to man hole in front of entrance in alley. Proposal includes removal and repairs of asphalt, hand digging of trench, core drill man hole attach 4" PVC to existing storm drain and extend to man hole.

\$3,388.00

We Propose to furnish labor and material, in accordance with above specifications, for the sum of:
As Above

Payment to be made as follows:

Net 30 days from invoice

All material is guaranteed to be as specified. All work to be completed in a workman-like manner, according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra sales charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, liability and other necessary insurance. Our workers are fully covered by Worker's Compensation insurance.

Authorized Signature

Gary Lantz

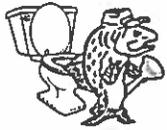
Note: This proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made as specified above.

Signature _____

Signature _____

Date of Acceptance.



Salmon Sewer & Drain Cleaning LLC.

Charles Andrew Salmon
288 8th St.
Manistee, MI 49660

(A-3)

Estimate

Date	Estimate #
9/23/2016	63

Name / Address
Manistee county Court House Bruce

P.O. No.	Terms	Due Date
Strom Drain	Net 30	10/23/2016

Description	Total
Dig up along west and south side of main entrance to the court house. Haul material out fill and haul clean sand back in, Connect to existing 4" PVC run new PVC out and around to man hole on the south side. Compact sand in lifts and install gravel to top of asphalt. Sweep and clean area. 70' of PVC SCH 40, back fill trench with clean sand and compact, 6" of 21aa gravel compacted **NOTE** will need 2 weeks notice to schedule job **NOTE** we will have to have area marked by "miss dig"	3,245.00
Signature	Total \$3,245.00

Phone #	E-mail
231-510-1393	chucksalmon83@gmail.com

Add Asphalt Bid - \$1150.00

Total \$ 4395.00

(H-4)

PROPOSAL

Forbes Sanitation & Excavation, Inc.
1878 E. Parkdale Avenue
Manistee, MI 49660 231-723-2311
State of MI License Number 2104120408

NO:
Sheet:
Date:

.....
PROPOSAL SUBMITTED TO: WORK TO BE PERFORMED AT:
.....

NAME: Manistee court house
ADD: 415 3rd St.
CITY: Manistee
STATE: Mi
TELE:

STREET:
CITY: SAME
CONTACT:
TELE:

.....
We hereby propose to furnish all the materials and perform all the labor necessary for the completion of: Install aprox. 40 feet of sho. 40 sewer line. Dig , backfill , compact trench. Work to be done on Sat. No blacktop included.

All materials guaranteed to be as specified and the above work to be completed in a workmanlike manner for the sum of: \$2500.00

With payment to be made as follows: Payment in full upon completion of job.
.....

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over & above the estimate. All agreements contingent upon strikes, delays, or accidents beyond our control.

Workmen's Comp. and Public Liability Ins. on above work to be taken out by: FORBES
.....

Respectfully submitted: *Karic W Forbes - Secretary*

Note: This proposal may be withdrawn by us if not accepted within 30 days.
.....

ACCEPTANCE OF PROPOSAL

The above prices and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted - - - - Signature: _____

Add Asphalt Bid - \$1150.00

TOTAL \$ 3650.00

(APPENDIX I-1)



EQUALIZATION DEPARTMENT

Manistee County Courthouse

415 Third Street • Manistee, Michigan 49660-1606 • 231-723-5957

Date: 10/19/16

To: Ways & Means Committee

From: Roger Elbers, Equalization Director

Re: 2016 APPORTIONMENT REPORT

As required by statute the County Board of Commissioners are required to meet each October to examine certificates and direct the spread of taxes in terms of millage rates to be spread on Taxable Valuations.

A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e.

The County Equalization Department has received and reviewed the Form L-4029's that were submitted by all of the Townships, City, County, Villages, District Library, Community College, Intermediate School Districts and School Districts within Manistee County.

All taxing jurisdictions have met the requirements for:

MCL 211.34d Headlee
MCL 211.24e Truth in Taxation

I have included for your review three reports using the information provided on the various Form L-4029's. A summary of all the millage rates broken down between summer and winter and PRE/AG and NON-PRE/AG for each Township and City, a Millage Limitation Analysis for each Township and City and a breakdown of all the millages levied in each Township or City. These reports are strictly informational and do not require any action by the Committee or Board of Commissioners.

(I-2)

The forth report is the State's required version of the apportionment report. In an attempt to reduce the duplication of work, this report will also serve as the Manistee County Apportionment Report and needs to be approved by the Board of Commissioners.

Recommendation:

To accept the Apportionment Report as prepared and presented by the Equalization Director and that the same be approved and the millage rates within the report be thereby levied on the taxable value of their respective taxing jurisdictions.

Additional information:

As I noted above, the County Board of Commissioners are required to meet each October to examine certificates and direct the spread of taxes in terms of millage rates to be spread on Taxable Valuations. The recommended action will meet that requirement. The County Board of Commissioners can also amend the Apportionment Report at a later date. I bring this up because there may be millage questions on the ballot for the November 8, 2016 election. Depending on the results of the votes, I may be bringing an Amended Apportionment Report to the Board of Commissioners for approval at the November meeting.

(I-3)

OCTOBER 25, 2016
MANISTEE COUNTY EQUALIZATION DEPARTMENT
MILLAGE RATES AS APPORTIONED BY THE BOARD OF COMMISSIONERS
PURSUANT TO 211.36, 211.24e, 211.34d & 211.34 (1), M.C.L.

TOWNSHIP OR CITY	SCHOOL DISTRICT	2016 SUMMER MILLAGE RATE		2016 WINTER MILLAGE RATE		TOTAL	TOTAL
		PRE/AG	NON PRE/AG	PRE/AG	NON PRE/AG	PRE/AG	NON PRE/AG
ARCADIA	ONEKAMA	20.9707	38.9707	6.4031	6.4031	27.3738	45.3738
BEAR LAKE	BEAR LAKE	21.0907	39.0907	6.2300	6.2300	27.3207	45.3207
	K-N-D	11.5000	11.5000	15.7707	33.7707	27.2707	45.2707
	ONEKAMA	20.9707	38.9707	6.2300	6.2300	27.2007	45.2007
BROWN	K-N-D	11.5000	11.5000	16.7153	34.7153	28.2153	46.2153
	ONEKAMA	20.9707	38.9707	7.1746	7.1746	28.1453	46.1453
CLEON	BENZIE	11.5000	11.5000	11.7149	29.7149	23.2149	41.2149
	MESICK	11.5000	11.5000	16.8454	34.8454	28.3454	46.3454
DICKSON	K-N-D	11.5000	11.5000	17.7707	35.7707	29.2707	47.2707
FILER	MANISTEE	11.5000	11.5000	14.2662	32.2662	25.7662	43.7662
MANISTEE	MANISTEE	11.5000	11.5000	12.3707	30.3707	23.8707	41.8707
	ONEKAMA	20.9707	38.9707	4.7300	4.7300	25.7007	43.7007
MAPLE GROVE	K-N-D	11.5000	11.5000	19.2705	37.2705	30.7705	48.7705
MARILLA	K-N-D	11.5000	11.5000	14.2173	32.2173	25.7173	43.7173
	BENZIE	11.5000	11.5000	9.2065	27.2065	20.7065	38.7065
	MESICK	11.5000	11.5000	14.3370	32.3370	25.8370	43.8370
NORMAN	K-N-D	11.5000	11.5000	17.2707	35.2707	28.7707	46.7707
ONEKAMA	ONEKAMA	20.9707	38.9707	6.7162	6.7162	27.6869	45.6869
PLEASANTON	BEAR LAKE	21.0907	39.0907	5.2268	5.2268	26.3175	44.3175
	K-N-D	11.5000	11.5000	14.7675	32.7675	26.2675	44.2675
	ONEKAMA	20.9707	38.9707	5.2268	5.2268	26.1975	44.1975
	BENZIE	11.5000	11.5000	9.7567	27.7567	21.2567	39.2567
SPRINGDALE	K-N-D	11.5000	11.5000	14.4038	32.4038	25.9038	43.9038
	BENZIE	11.5000	11.5000	9.3930	27.3930	20.8930	38.8930
STRONACH	K-N-D	11.5000	11.5000	15.2707	33.2707	26.7707	44.7707
	MANISTEE	11.5000	11.5000	13.3707	31.3707	24.8707	42.8707
	MASON	11.5000	11.5000	13.1488	31.1488	24.6488	42.6488
CITY OF MANISTEE	MANISTEE	35.8019	35.8019	5.4800	23.4800	41.2819	59.2819

VILLAGE OF BEAR LAKE	10.5363
VILLAGE OF COPEMISH	10.9145
VILLAGE OF EAST LAKE	7.5000
VILLAGE OF KALEVA	8.0000
VILLAGE OF ONEKAMA	7.0000

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Millage Limitation Analysis
- Non Homestead -

Unit	2016 Millage Non-PRE	2016 Excluded Millage	2016 Summer Non-PRE	2016 Winter Non-PRE	Additional Allowable Millage	I.S.D.	School Debt	Comm. College	Other
Arcadia 51060	45.3738	9.1707	38.9707	6.4031	13.7969	2.0000	4.0800	3.0907	0.0000
Bear Lake 51020	45.3207	9.2907	39.0907	6.2300	13.9700	2.0000	4.2000	3.0907	0.0000
Bear Lake 51045	45.2707	9.2407	11.5000	33.7707	13.9700	2.0000	4.1500	3.0907	0.0000
Bear Lake 51060	45.2007	9.1707	38.9707	6.2300	13.9700	2.0000	4.0800	3.0907	0.0000
Brown 51045	46.2153	9.2407	11.5000	34.7153	13.0254	2.0000	4.1500	3.0907	0.0000
Brown 51060	46.1453	9.1707	38.9707	7.1746	13.0254	2.0000	4.0800	3.0907	0.0000
Cleon 10015	41.2149	4.3326	11.5000	29.7149	13.1177	2.7326	1.6000	0.0000	0.0000
Cleon 83070	46.3454	9.3890	11.5000	34.8454	13.0436	5.8890	3.5000	0.0000	0.0000
Dickson 51045	47.2707	9.2407	11.5000	35.7707	11.9700	2.0000	4.1500	3.0907	0.0000
Filer 51070	43.7662	7.3407	11.5000	32.2662	13.5745	2.0000	2.2500	3.0907	0.0000
Manistee Twp 51070	41.8707	7.3407	11.5000	30.3707	15.4700	2.0000	2.2500	3.0907	0.0000
Manistee Twp 51060	43.7007	9.1707	38.9707	4.7300	15.4700	2.0000	4.0800	3.0907	0.0000
Maple Grove 51045	48.7705	9.2407	11.5000	37.2705	10.4702	2.0000	4.1500	3.0907	0.0000
Marilla 51045	43.7173	9.2407	11.5000	32.2173	15.5234	2.0000	4.1500	3.0907	0.0000
Marilla 10015	38.7065	4.3326	11.5000	27.2065	15.6261	2.7326	1.6000	0.0000	0.0000
Marilla 83070	43.8370	9.3890	11.5000	32.3370	15.5520	5.8890	3.5000	0.0000	0.0000
Norman 51045	46.7707	9.2407	11.5000	35.2707	12.4700	2.0000	4.1500	3.0907	0.0000
Onkama 51060	45.6869	9.1707	38.9707	6.7162	13.4838	2.0000	4.0800	3.0907	0.0000
Pleasanton 51020	44.3175	9.2907	39.0907	5.2268	14.9732	2.0000	4.2000	3.0907	0.0000
Pleasanton 51045	44.2675	9.2407	11.5000	32.7675	14.9732	2.0000	4.1500	3.0907	0.0000
Pleasanton 51060	44.1975	9.1707	38.9707	5.2268	14.9732	2.0000	4.0800	3.0907	0.0000
Pleasanton 10015	39.2567	4.3326	11.5000	27.7567	15.0759	2.7326	1.6000	0.0000	0.0000
Springdale 51045	43.9038	9.2407	11.5000	32.4038	15.3369	2.0000	4.1500	3.0907	0.0000
Springdale 10015	38.8930	4.3326	11.5000	27.3930	15.4396	2.7326	1.6000	0.0000	0.0000
Stronach 51045	44.7707	9.2407	11.5000	33.2707	14.4700	2.0000	4.1500	3.0907	0.0000
Stronach 51070	42.8707	7.3407	11.5000	31.3707	14.4700	2.0000	2.2500	3.0907	0.0000
Stronach 53021	42.6488	6.3928	11.5000	31.1488	13.7440	3.3021	0.0000	3.0907	0.0000
Manistee City 51070	59.2819	26.2519	35.8019	23.4800	16.9700	2.0000	2.2500	3.0907	18.9112

10/25/2016

REPORTS\Apport Rpts\2016\2016 APPORT.qpw

OCTOBER 25, 2016
 MANISTEE COUNTY EQUALIZATION DEPARTMENT
 MILLAGE RATES AS APPORTIONED BY THE BOARD OF COMMISSIONERS

ARCADIA TOWNSHIP
 2016 MILLAGE RATES
 PER \$1,000 OF T.V.

	SUMMER TAX LEVY	
	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000
SCHOOL DEBT	0.0000	4.0800
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907
TOWNSHIP OPERATING	1.4822	0.0000
TOWNSHIP FIRE PROTECTION VOTED	0.9947	0.0000
TOWNSHIP ROADS VOTED	0.4973	0.0000
TOWNSHIP STREET LIGHTS VOTED	0.1989	0.0000
PRE/AG TOTAL	6.4031	20.9707
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000
NON PRE/AG TOTAL	6.4031	38.9707

BEAR LAKE TOWNSHIP
 2016 MILLAGE RATES
 PER \$1,000 OF T.V.

	SUMMER TAX LEVY		SUMMER TAX LEVY		SUMMER TAX LEVY	
	BEAR LAKE (51020) SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	KND (51045) SCHOOL DIST	KND (51045) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.3000	0.3000	0.0000	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	0.0000	2.0000	2.0000	0.0000	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	0.0000	4.2000	4.1500	0.0000	0.0000	4.0800
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907	3.0907	0.0000	0.0000	3.0907
TOWNSHIP OPERATING	1.5000	0.0000	1.5000	0.0000	1.5000	0.0000
TWP FIRE RESCUE/EQUIP/VEHICLES	1.5000	0.0000	1.5000	0.0000	1.5000	0.0000
PRE/AG TOTAL	6.2300	21.0907	15.7707	11.5000	6.2300	20.9707
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000	18.0000	0.0000	0.0000	18.0000
NON PRE/AG TOTAL	6.2300	39.0907	33.7707	11.5000	6.2300	38.9707

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BROWN TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	4.1500	0.0000	0.0000	4.0800
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	3.0907
TOWNSHIP OPERATING	1.4591	0.0000	1.4591	0.0000
ROAD CONST & MAINTENANCE	1.5000	0.0000	1.5000	0.0000
TOWNSHIP FIRE & RESCUE VOTED	0.9855	0.0000	0.9855	0.0000
PRE/AG TOTAL	16.7153	11.5000	7.1746	20.9707
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	0.0000	18.0000
NON PRE/AG TOTAL	34.7153	11.5000	7.1746	38.9707

CLEON TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	BENZIE CENTRAL (10015) SCHOOL DIST	SUMMER TAX LEVY BENZIE CENTRAL (10015) SCHOOL DIST	MESICK (83070) SCHOOL DIST	SUMMER TAX LEVY MESICK (83070) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.1973	0.0000	0.2714	0.0000
INTERMEDIATE VOC. ED. VOTED	0.7326	0.0000	2.7185	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	3.1705	0.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000
SCHOOL DEBT	1.6000	0.0000	3.5000	0.0000
BETSIE VALLEY DISTRICT LIBRARY	0.3467	0.0000	0.3467	0.0000
TOWNSHIP OPERATING	1.4992	0.0000	1.4992	0.0000
TOWNSHIP FIRE DEPT. OPERATION	1.2493	0.0000	1.2493	0.0000
TOWNSHIP CEMETERY OPERATIONS	0.2498	0.0000	0.2498	0.0000
TOWNSHIP BOND	0.6100	0.0000	0.6100	0.0000
PRE/AG TOTAL	11.7149	11.5000	16.8454	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	18.0000	0.0000
NON PRE/AG TOTAL	29.7149	11.5000	34.8454	11.5000

(9-6)

DICKSON TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V

	KND (51045)	SUMMER TAX LEVY
	SCHOOL DIST	KND (51045)
		SCHOOL DIST

COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000
SCHOOL DEBT	4.1500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000
TOWNSHIP OPERATING	1.5000	0.0000
TOWNSHIP FIRE DEPT. VOTED	3.5000	0.0000
	<hr/>	
PRE/AG TOTAL	17.7707	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
	<hr/>	
NON PRE/AG TOTAL	35.7707	11.5000

FILER TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	MANISTEE	SUMMER TAX LEVY
	AREA (51070)	MANISTEE
	SCHOOL DIST	AREA (51070)
		SCHOOL DIST

COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000
SCHOOL DEBT	2.2500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000
TOWNSHIP OPERATING	1.3955	0.0000
TOWNSHIP REFUSE VOTED	1.0000	0.0000
TOWNSHIP FIRE & RESCUE VOTED	0.5000	0.0000
TOWNSHIP FIRE HALL BOND	0.5000	0.0000
	<hr/>	
PRE/AG TOTAL	14.2662	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
	<hr/>	
NON PRE/AG TOTAL	32.2662	11.5000

(L-7)

MANISTEE TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	MANISTEE AREA (51070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	2.2500	0.0000	0.0000	4.0800
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	3.0907
TOWNSHIP OPERATING	1.5000	0.0000	1.5000	0.0000
PRE/AG TOTAL	12.3707	11.5000	4.7300	20.9707
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	0.0000	18.0000
NON PRE/AG TOTAL	30.3707	11.5000	4.7300	38.9707

MAPLE GROVE TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000
SCHOOL DEBT	4.1500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000
TOWNSHIP OPERATING	1.4998	0.0000
TOWNSHIP FIRE PROTECTION VOTED	2.0000	0.0000
TOWNSHIP TRANSFER STATION VOTED	2.0000	0.0000
TOWNSHIP CEMETERY MAIN. VOTED	1.0000	0.0000
PRE/AG TOTAL	19.2705	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
NON PRE/AG TOTAL	37.2705	11.5000

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MARILLA TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	SUMMER TAX LEVY BENZIE CENTRAL (10015) SCHOOL DIST	MESICK (83070) SCHOOL DIST	SUMMER TAX LEVY MESICK (83070) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.1973	0.0000	0.2714	0.0000
INTERMEDIATE VOC. ED. VOTED	0.0000	0.0000	0.7326	0.0000	2.7185	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	2.0000	0.0000	3.1705	0.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000	0.0000	6.0000
SCHOOL DEBT	4.1500	0.0000	1.6000	0.0000	3.5000	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	0.0000	0.0000	0.0000
TOWNSHIP OPERATING	1.4466	0.0000	1.4466	0.0000	1.4466	0.0000
TOWNSHIP OPERATING VOTED	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TOWNSHIP HALL IMPROVEMENT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PRE/AG TOTAL	14.2173	11.5000	9.2065	11.5000	14.3370	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	18.0000	0.0000	18.0000	0.0000
NON PRE/AG TOTAL	32.2173	11.5000	27.2065	11.5000	32.3370	11.5000

NORMAN TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000
SCHOOL DEBT	4.1500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000
TOWNSHIP OPERATING	1.5000	0.0000
TOWNSHIP AMBULANCE VOTED	1.0000	0.0000
TOWNSHIP FIRE VOTED	2.0000	0.0000
TOWNSHIP COMMUNITY CTR VOTED	0.0000	0.0000
PRE/AG TOTAL	17.2707	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
NON PRE/AG TOTAL	35.2707	11.5000

SPECIAL ASSESSMENT (GARBAGE COLLECTION) \$59.52 PER IMPROVED PARCEL

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ONEKAMA TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	SUMMER TAX LEVY	
	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000
SCHOOL DEBT	0.0000	4.0800
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907
TOWNSHIP OPERATING	1.4917	0.0000
TOWNSHIP FIRE DEPT. VOTED	0.9945	0.0000
ROAD CONST. REPAIR/MAINTENANCE	1.0000	0.0000
PRE/AG TOTAL	6.7162	20.9707
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000
NON PRE/AG TOTAL	6.7162	38.9707

PLEASANTON TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	SUMMER TAX LEVY		SUMMER TAX LEVY		SUMMER TAX LEVY		SUMMER TAX LEVY	
	BEAR LAKE (51020) SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	KND (51045) SCHOOL DIST	KND (51045) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.3000	0.3000	0.0000	0.0000	0.3000	0.1973	0.0000
INTERMEDIATE VOC. ED. VOTED	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7326	0.0000
INTERMEDIATE SP. ED. VOTED	0.0000	2.0000	2.0000	0.0000	0.0000	2.0000	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000	0.0000	6.0000	0.0000	6.0000
BLDG & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	0.0000	4.2000	4.1500	0.0000	0.0000	4.0800	1.6000	0.0000
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907	3.0907	0.0000	0.0000	3.0907	0.0000	0.0000
TOWNSHIP OPERATING	1.4968	0.0000	1.4968	0.0000	1.4968	0.0000	1.4968	0.0000
TOWNSHIP FIRE PROTECTION	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
PRE/AG TOTAL	5.2268	21.0907	14.7675	11.5000	5.2268	20.9707	9.7567	11.5000
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000	18.0000	0.0000	0.0000	18.0000	18.0000	0.0000
NON PRE/AG TOTAL	5.2268	39.0907	32.7675	11.5000	5.2268	38.9707	27.7567	11.5000

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SPRINGDALE TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	SUMMER TAX LEVY BENZIE CENTRAL (10015) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.1973	0.0000
INTERMEDIATE VOC. EC. VOTED	0.0000	0.0000	0.7326	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	2.0000	0.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000
BETSIE VALLEY DISTRICT LIBRARY	0.3467	0.0000	0.3467	0.0000
SCHOOL DEBT	4.1500	0.0000	1.6000	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	0.0000
TOWNSHIP OPERATING	1.2864	0.0000	1.2864	0.0000
PRE/AG TOTAL	14.4038	11.5000	9.3930	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	18.0000	0.0000
NON PRE/AG TOTAL	32.4038	11.5000	27.3930	11.5000

STRONACH TOWNSHIP
2016 MILLAGE RATES
PER \$1,000 OF T.V.

	KND (51045) SCHOOL DIST	SUMMER TAX LEVY KND (51045) SCHOOL DIST	MANISTEE AREA (51070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST	MASON COUNTY EASTERN (53021) SCHOOL DIST	SUMMER TAX LEVY MASON COUNTY EASTERN (53021) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	5.5000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.3000	0.0000	0.2760	0.0000
INTERMEDIATE VOC. ED. VOTED	0.0000	0.0000	0.0000	0.0000	0.9209	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	2.0000	0.0000	2.3812	0.0000
STATE EDUCATION TAX	0.0000	6.0000	0.0000	6.0000	0.0000	6.0000
BUILDING & SITE SINKING FUND	0.0000	0.0000	0.0000	0.0000	0.7500	0.0000
SCHOOL DEBT	4.1500	0.0000	2.2500	0.0000	0.0000	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	3.0907	0.0000	3.0907	0.0000
TOWNSHIP OPERATING	1.5000	0.0000	1.5000	0.0000	1.5000	0.0000
TOWNSHIP TRASH DISPOSAL VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
TOWNSHIP FIRE PROTECTION VOTED	0.5000	0.0000	0.5000	0.0000	0.5000	0.0000
PRE/AG TOTAL	15.2707	11.5000	13.3707	11.5000	13.1488	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	18.0000	0.0000	18.0000	0.0000
NON PRE/AG TOTAL	33.2707	11.5000	31.3707	11.5000	31.1488	11.5000

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CITY OF MANISTEE
 2016 MILLAGE RATES
 PER \$1,000 OF T.V.

	MANISTEE AREA (51070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (51070) SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000
911 VOTED	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	0.0000	2.0000
STATE EDUCATION TAX	0.0000	6.0000
SCHOOL DEBT	2.2500	0.0000
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907
CITY OPERATING	0.0000	17.7612
CITY REFUSE	0.0000	1.1500
PRE/AG TOTAL	5.4800	35.8019
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
NON PRE/AG TOTAL	23.4800	35.8019

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**VILLAGES
SUMMER LEVY MILLAGE RATES 2016**

VILLAGE OF BEAR LAKE	10.5363
VILLAGE OF COPEMISH	10.9145
VILLAGE OF EASTLAKE	7.5000
VILLAGE OF KALEVA	8.0000
VILLAGE OF ONEKAMA	7.0000

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2016 SUMMER TAX LEVY

	CITY OF MANISTEE	ONEKAMA SD	KND SD MANISTEE SD BENZIE CENTRAL SD MASON CO EASTERN SD MESICK SD	BEAR LAKE SD
COUNTY OPERATING	5.5000	5.5000	5.5000	5.5000
STATE EDUCATION TAX	6.0000	6.0000	6.0000	6.0000
SCHOOL DEBT	0.0000	4.0800	0.0000	4.2000
INTERMEDIATE OPERATING	0.3000	0.3000	0.0000	0.3000
INTERMEDIATE SP ED VOTED	2.0000	2.0000	0.0000	2.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	3.0907	0.0000	3.0907
CITY OPERATING	17.7612	0.0000	0.0000	0.0000
CITY REFUSE	1.1500	0.0000	0.0000	0.0000
	<hr/>	<hr/>	<hr/>	<hr/>
PRE/AG TOTAL	35.8019	20.9707	11.5000	21.0907
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000	0.0000	18.0000
	<hr/>	<hr/>	<hr/>	<hr/>
NON PRE/AG TOTAL	35.8019	38.9707	11.5000	39.0907
VILLAGE OF BEAR LAKE	10.5363			
VILLAGE OF COPEMISH	10.9145			
VILLAGE OF EASTLAKE	7.5000			
VILLAGE OF KALEVA	8.0000			
VILLAGE OF ONEKAMA	7.0000			

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(I-14)

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of MANISTEE for the Year 2016

(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est. County Allocated / SET Tax Dollars	(E) Total County Extra Voted Operating Rate	(F) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars	(I) Total Est. County Tax Dollars	(BB) Total RenZone Taxable Value
Manistee	1,085,474,984.00	5 5000	5,970,112.41	3.2300	3,506,084.18	0.0000	0.00	9,476,196.59	4,344,900.00
STATE ED. TAX	1,069,390,164.00	6 0000	6,416,341.10	0 0000	0.00	0 0000	0.00	0.00	0.00
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating Rate	(O) Est. Local EV / GL Oper. Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars	(R) Total Est. Local Tax Dollars	(KK) Total RenZone Taxable Value
Arcadia	68,518,120.00	1.4822	101,557.56	1.6909	115,857.29	0.0000	0.00	217,414.85	0.00
Bear lake	75,217,277.00	1.5000	112,825.92	1.5000	112,825.92	0.0000	0.00	225,651.84	0.00
Brown	26,142,832.00	1.4591	38,145.01	2.4855	64,978.01	0.0000	0.00	103,123.02	0.00
Cleon	30,125,288.00	1.4992	45,163.83	1.4991	45,160.82	0.6100	18,376.43	108,701.08	0.00
Dickson	38,558,478.00	1.5000	57,837.72	3.5000	134,954.67	0.0000	0.00	192,792.39	0.00
Filer	150,927,174.00	1.3955	210,618.87	1.5000	226,390.76	0.5000	75,463.59	512,473.22	0.00
Manistee	130,923,549.00	1.5000	196,385.32	0.0000	0.00	0.0000	0.00	196,385.32	0.00
Maple Grove	31,790,506.00	1.4998	47,679.40	5.0000	158,952.53	0.0000	0.00	206,631.93	0.00
Marilla	16,303,596.00	1.4466	23,584.78	0.0000	0.00	0.0000	0.00	23,584.78	0.00
Norman	56,362,300.00	1.5000	84,543.45	3.0000	169,086.90	0.0000	0.00	253,630.35	0.00
Onekama	153,066,962.00	1.4917	228,329.99	1.9945	305,292.06	0.0000	0.00	533,622.05	0.00
Pleasanton	48,592,537.00	1.4968	72,733.31	0.5000	24,296.27	0.0000	0.00	97,029.58	0.00
Springdale	35,719,874.00	1.2864	45,950.05	0.0000	0.00	0.0000	0.00	45,950.05	0.00
Stronach	40,864,344.00	1.5000	61,296.52	1.0000	40,864.34	0.0000	0.00	102,160.86	0.00
Manistee	182,362,147.00	17.7612	3,238,970.57	1.1500	209,716.47	0.0000	0.00	3,448,687.04	4,344,900.00
BEAR LAKE	6,123,565.00	10.5363	64,519.72	0.0000	0.00	0.0000	0.00	64,519.72	0.00
COPEMISH	3,517,585.00	10.9145	38,392.68	0.0000	0.00	0.0000	0.00	38,392.68	0.00
EAST LAKE	8,808,757.00	7.5000	66,065.68	0.0000	0.00	0.0000	0.00	66,065.68	0.00
KALEVA	6,747,079.00	8.0000	53,976.63	0.0000	0.00	0.0000	0.00	53,976.63	0.00
ONEKAMA	18,443,230.00	7.0000	129,102.61	0.0000	0.00	0.0000	0.00	129,102.61	0.00

(41-17)

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of MANISTEE for the Year 2016

Township / City	Village	School Code	Local School District	Total		Total	
				Homestead Property Tax Rate	NonHomestead Property Tax Rate	Homestead Property Tax Rate w/Special Assmnt	NonHomestead Property Tax Rate w/Special Assmnt
Arcadia		51060	ONEKAMA CONSOLIDATED SCHOOLS	27.3738	45.3738	27.3738	45.3738
Bear lake		51020	BEAR LAKE SCHOOL DISTRICT	27.3207	45.3207	27.3207	45.3207
Bear lake	BEAR LAKE	51020	BEAR LAKE SCHOOL DISTRICT	37.8570	55.8570	37.8570	55.8570
Bear lake		51045	KALEVA NORMAN DICKSON SCHS	27.2707	45.2707	27.2707	45.2707
Bear lake		51060	ONEKAMA CONSOLIDATED SCHOOLS	27.2007	45.2007	27.2007	45.2007
Brown		51045	KALEVA NORMAN DICKSON SCHS	28.2153	46.2153	28.2153	46.2153
Brown		51060	ONEKAMA CONSOLIDATED SCHOOLS	28.1453	46.1453	28.1453	46.1453
Cleon		10015	BENZIE COUNTY CENTRAL SCH	23.2149	41.2149	23.2149	41.2149
Cleon	COPEMISH	10015	BENZIE COUNTY CENTRAL SCH	34.1294	52.1294	34.1294	52.1294
Cleon		83070	MESICK CONSOLIDATED SCH DIST	28.3454	46.3454	28.3454	46.3454
Dickson		51045	KALEVA NORMAN DICKSON SCHS	29.2707	47.2707	29.2707	47.2707
Filer		51070	MANISTEE AREA PUBLIC SCHOOLS	25.7662	43.7662	25.7662	43.7662
Manistee		51080	ONEKAMA CONSOLIDATED SCHOOLS	25.7007	43.7007	25.7007	43.7007
Manistee		51070	MANISTEE AREA PUBLIC SCHOOLS	23.8707	41.8707	23.8707	41.8707
Manistee	EAST LAKE	51070	MANISTEE AREA PUBLIC SCHOOLS	31.3707	49.3707	31.3707	49.3707
Maple Grove		51045	KALEVA NORMAN DICKSON SCHS	30.7705	48.7705	30.7705	48.7705
Maple Grove	KALEVA	51045	KALEVA NORMAN DICKSON SCHS	38.7705	56.7705	38.7705	56.7705
Marilla		10015	BENZIE COUNTY CENTRAL SCH	20.7065	38.7065	20.7065	38.7065
Marilla		51045	KALEVA NORMAN DICKSON SCHS	25.7173	43.7173	25.7173	43.7173
Marilla		83070	MESICK CONSOLIDATED SCH DIST	25.8370	43.8370	25.8370	43.8370
Norman		51045	KALEVA NORMAN DICKSON SCHS	28.7707	46.7707	28.7707	46.7707
Onkama		51060	ONEKAMA CONSOLIDATED SCHOOLS	27.6869	45.6869	27.6869	45.6869
Onkama	ONEKAMA	51060	ONEKAMA CONSOLIDATED SCHOOLS	34.6869	52.6869	34.6869	52.6869
Pleasanton		10015	BENZIE COUNTY CENTRAL SCH	21.2567	39.2567	21.2567	39.2567
Pleasanton		51020	BEAR LAKE SCHOOL DISTRICT	26.3175	44.3175	26.3175	44.3175
Pleasanton		51045	KALEVA NORMAN DICKSON SCHS	26.2675	44.2675	26.2675	44.2675
Pleasanton		51060	ONEKAMA CONSOLIDATED SCHOOLS	26.1975	44.1975	26.1975	44.1975
Springdale		10015	BENZIE COUNTY CENTRAL SCH	20.8930	38.8930	20.8930	38.8930
Springdale		51045	KALEVA NORMAN DICKSON SCHS	25.9038	43.9038	25.9038	43.9038
Stronach		51045	KALEVA NORMAN DICKSON SCHS	26.7707	44.7707	26.7707	44.7707
Stronach		51070	MANISTEE AREA PUBLIC SCHOOLS	24.8707	42.8707	24.8707	42.8707
Stronach		53030	MASON COUNTY EASTERN (FREESOIL DEBT)	24.6488	42.6488	24.6488	42.6488
Manistee		51070	MANISTEE AREA PUBLIC SCHOOLS	41.2819	59.2819	41.2819	59.2819