



# Manistee County Board of Commissioners

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

CHAIRPERSON  
Jeffrey Dontz  
VICE-CHAIRPERSON  
Brook Shafer

Mark Bergstrom  
Karen Goodman  
Ken Hilliard  
Alan Marshall  
Richard Schmidt

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

## WAYS & MEANS COMMITTEE

Wednesday, October 19, 2016  
9:00 a.m.

Manistee County Courthouse & Government Center  
Board of Commissioners Meeting Room

### MINUTES

Members Present: Mark Bergstrom, Chairperson, Ken Hilliard and Richard Schmidt

Members Absent: None

Others Present: Tom Kaminski, County Administrator/Controller; Lisa Sagala, Human Resources Manager/Assistant Administrator; Rachel Nelson, Finance Assistant; Roger Elbers, Equalization Director; Bruce Schimke, Maintenance Supervisor; Richard Wilson, WSMC Attorney; Beth Taylor, Medical Care Facility; Doug Parkes, D.H.S. Board Member; Bob Rishel, Phil Vadeboncouer; Larry Thompson; Unidentified gentleman; Jill M. Nowak, Manistee County Clerk.

The meeting was called to Order at 9:00 a.m.

**NOTE - Items requiring Board Action are indicated in BOLD**

### FINANCE REPORT

Mr. Kaminski presented the Committee with Claiming Summaries for August 31, 2016 through October 19, 2016, and a summary of the On-Demand checks for their review and approval. The totals are as follows:

101 General Fund.....\$403,246.66

201 County Road Fund .....	0.00
215 Friend of the Court Fund.....	0.00
216 Department Contingency Fund .....	0.00
225 Recycling Fund .....	18,623.85
234 Judicial Technology Fund.....	0.00
235 District Court Services Fund.....	0.00
236 Maintenance of Effort Fund.....	19,090.83
239 NF&W Foundation Grant .....	0.00
241 AIS Grant Fund.....	4,110.00
242 Bear Lake Improvement Fund .....	5,335.58
243 Brownfield Redevelopment Authority Fund .....	0.00
244 Brownfield Redevelopment-Joslin Cove .....	0.00
245 Public Improvement Fund.....	0.00
246 Township Improvement Revolving Fund .....	0.00
251 Capital Improvement Fund .....	4,022.00
252 PRE Audit Fund.....	0.00
253 Remonumentation Fund.....	0.00
254 Medical Care Depreciation Fund.....	0.00
255 Brownfield Site Assessment Fund .....	9,469.36
256 Register of Deeds Automation Fund.....	0.00
257 Budget Stabilization Fund.....	0.00
258 Mounted Search and Rescue.....	0.00
259 Legal Defense Fund .....	0.00
260 Health Insurance Fund .....	335,681.12
261 9-1-1 Service Fund.....	0.00
262 Dive Equipment Fund .....	0.00
263 Sheriff's Office Forfeited Assets Fund .....	0.00
264 Family Counseling Services Fund .....	0.00
265 Juvenile Drug Court Fund.....	0.00
266 Law Enforcement Training Fund.....	631.41
267 Concealed Pistol Licensing Fund.....	230.69
268 Homeland Security Grant Fund .....	0.00
269 Law Library Fund .....	2,506.36
270 Corrections Officer Training Fund .....	538.93
271 County Library Fund.....	0.00
272 County Library Trust Fund .....	0.00
274 OHSP Grant Funds .....	0.00
275 Dial-A-Ride Fund .....	0.00
276 Forestry Fund .....	0.00
277 Air Photo Fund.....	0.00
278 LEPC Grant Fund .....	0.00
279 Economic Development - Housing Fund.....	15,020.00
280 MSHDA Grant Fund.....	0.00
281 Law Enforcement Technology Fund .....	0.00
282 Community Wildfire Grant Fund.....	0.00
283 F.I.A. Benzie County .....	0.00

284 Community Corrections Fund .....	1,500.00
285 Drunk Driving Case Flow Fund.....	0.00
286 Juvenile Intervention Fund .....	0.00
287 Juvenile Accountability Fund .....	2,473.82
290 Department of Human Services Fund.....	0.00
292 Child Care Fund.....	40,339.67
293 Soldiers & Sailors Relief Fund .....	752.00
294 Veterans Trust Fund.....	0.00
295 Airport Authority Fund.....	70,948.09
296 Juvenile Justice Fund .....	0.00
297 Compensated Services Fund.....	93,234.68
298 County Employee Separation Fund .....	0.00
299 Unemployment Fund .....	0.00
356 Fair Board Debt Fund .....	0.00
360 9-1-1 Expansion Construction Fund.....	0.00
361 Jail Expansion Construction Fund .....	0.00
362 Jail Building Bond .....	0.00
368 Library Loan Fund.....	0.00
369 Building Authority Debt Fund.....	0.00
370 County Road Building Debt Fund .....	0.00
461 Building Authority Construction Fund.....	0.00
462 County Road Construction Fund .....	0.00
512 Medical Care Facility Fund .....	0.00
606 Tax Revolving Fund .....	0.00
609 2009 Tax Revolving Fund .....	0.00
610 2010 Tax Revolving Fund .....	0.00
611 2011 Tax Revolving Fund .....	0.00
612 Delinquent Taxes .....	0.00
613 2013 Tax Revolving Fund .....	0.00
614 2014 Tax Revolving Fund .....	0.00
615 2015 Tax Revolving Fund .....	0.00
620 Tax Revolving - State Sales.....	65,428.12
701 Trust and Agency.....	2,629.13
702 OPEB Trust Fund.....	0.00
801 Drain Fund .....	71,897.72

Total: \$1,167,710.02

On Demand checks total (included in total amount above): \$90,811.77

Payroll for the period of August 31, 2016, - October 19, 2016 + \$688,155.76  
 (Includes 3 payrolls, POLC one-time lump sum, 911 signing bonus  
 and 911 biannual insurance opt out)

Total to be Claimed and allowed October 19, 2016 \$ 1,855,865.78

**Moved by Schmidt, seconded by Hilliard to recommend the approval of the on demand checks, bills and payroll, be accepted in the amount of \$1,855,865.78, and that the same be placed on file. Ayes: All. Motion Carried.**

**WEST SHORE MEIDCAL CENTER'S REQUEST TO  
PURCHASE VACANT COUNTY PROPERTY**

Richard Wilson, Attorney for West Shore Medical Center (WSMC) appeared before the Committee to request the purchase approximately 6.53 acres of vacant land located behind the Coastline and Medical Office Buildings adjacent to West Shore Medical Center.

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 32'54" West, 382.48 feet along the center line 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.

The Appraisal (Appendix A) was completed by an appraiser hired by WSMC. WSMC is prepared to offer the appraised value of \$21,000 for this piece of land. The \$21,000 appraisal price does not include potential timber value. WSMC is agreeable to the County having the timber but WSMC would like a consulting role as to the timber cut. Mr. Kaminski has called Scott Erickson of MichiTree, Inc. to determine if there is any value of the timber and he would be able to conduct the sale on behalf of the County. Mr. Wilson indicated that the hospital would like to purchase the property soon as there are plans to build a new medical building as the property is needed for this purpose.

**Moved by Schmidt, seconded by Hilliard to recommend the conveyance of property;  
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 32'54" West, 382.48 feet along the center line 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 to West Shore Medical Center for the amount of \$21,000; the County reserves the right to cut timber within twelve (12) months in consultation with the hospital on the timber cut; and the County reserves mineral rights to the above named property. Ayes: All. Motion Carried.**

#### **EASEMENT FOR INGRESS AND EGRESS**

Richard Wilson, Attorney for West Shore Medical Center, explained that part of the Purchase Agreement for West Shore Medical Center includes a Warranty Deed and a non-perpetual non-exclusive easement for ingress and egress over the existing driveway and parking areas on the West 40 feet along the property border for the Medical Care Facility. The continued use of this easement has been a historical practice of people going to and from West Shore Medical Center. Since this easement is used by both entities, there could be separate agreement to share maintenance and/or maintenance costs between West Shore Medical Center and the Medical Care Facility. Doug Parkes, representing the Medical Care Facility, expressed concern over losing parking spaces within the easement. He was assured that would not happen and the ingress/egress would continue the same as in the past. Mr. Wilson and Eric Williams, County Attorney, will work together to write an agreement to address maintenance and/or maintenance costs of the easement. (Appendix B) The agreement can be signed at closing of the West Shore Medical Center sale.

#### **COLD STORAGE FOR MANISTEE COUNTY USE**

Tom Kaminski discussed a proposed agreement (Appendix C) between Manistee County and West Shore Medical Center to provide cold storage to Manistee County for use by the Manistee County Medical Examiner. WSMC no longer has an operating morgue and therefore Dr. Goslinoski uses Spectrum Hospital in Grand Rapids for autopsies. Transportation costs to Grand

Rapids are sometimes cost prohibited. The County has used the cold storage in the hospital in the past. Mr. Wilson, WSMC Attorney, indicated that he believes the hospital would have no problem continuing that practice. Future plans at the hospital may be to remove the old morgue but cold storage would still be available.

**Moved by Hilliard, seconded by Schmidt to recommend the approval of the Agreement to Provide Cold Storage between Manistee County and West Shore Medical Center; and authorize the Chair to sign the same. Ayes: All. Motion Carried.**

### **PROPERTY SURVEY DISCREPANCY**

Mr. Wilson, Attorney for West Shore Medical Center brought to the attention of the Committee that Craig Stapley, Surveyor, has been surveying the property for the hospital and has identified a 1.39 foot gap in legal descriptions between the Coastline Medical Building and the property that the County is going to be conveyed to the hospital. The gap is found by the driveway and then there is a 1.38 overlap on the southern end of the boundary line. Two surveys are not matching up and the hospital would like to correct this situation with possibly a quit claim deed from Manistee County to WSMC for the 1.39 feet.

### **MANISTEE COUNTY MEDICAL CARE UNFUNDED PENSION LIABILITY**

Mr. Kaminski reported that the Medical Care Facility was interested in borrowing money from the County to pay down their \$5 million unfunded pension liability with the monies the County will receive from the sale of WSMC. The Medical Care would also contribute monies to make this happen. The County would then be paid back over a four (4) year period but it was unknown what percentage would be reimbursed through Medicaid. (Appendix D) This idea had been discussed previously by the County Board and the Board was reminded of the County's \$3 million unfunded liabilities as well. Mr. Kaminski indicated that after talking with the auditors from the Medical Care Facility, contract negotiations and some retirement changes over the past month, he felt the consensus of the County Board was to use the money from the sale of WSMC to pay down the County's own unfunded pension liabilities. The Medical Care Facility understands the position. Discussion continued as to how the Medical Care Facility could pay down the liabilities whether it be through borrowing money, a bond or other options. Mr. Pomeroy, County Treasurer, will be asked to review the issue.

### **RESOLUTION TO MERGE TWO MEDICAL CARE FACILITY RETIREMENT PLANS**

The Medical Care Facility has two (2) divisions for their Retirement Plan; Division 41 (Administrators) and Division 04 (Employees). A Resolution was presented to merge the two (2) Medical Care Facility retirement plans (divisions) through the municipal Employees Retirement System. (Appendix E) This merge will not affect employees and proposed language

has been submitted to MERS to insure that the responsibility lies with the Facility and will be spread out over 25 years. MERS has accepted the language and is following up to help the Facility combine the plans as well as a supplemental evaluation on a yearly basis to separate the increased cost from the existing members of Division 04. This is another step to try and lessen unfunded liabilities.

**Moved by Schmidt, seconded by Hilliard to recommend the approval of the Defined Benefit Plan Adoption Agreement; and authorize the Chair to sign the same. Ayes: All. Motion Carried.**

**RESOLUTION #2016-26 RESERVING FUNDS TO BE RECEIVED FROM THE RESTRUCTURING OF WEST SHORE MEDICAL CENTER**

Manistee County will be receiving \$ 1.5 million for the sale of West Shore Medical Center as well as \$21,000 from the sale of an adjacent piece of property in the near future. Mr. Kaminski presented to the Committee proposed Resolution 2016-26 Reserving Funds to be Received from the Restructuring of West Shore Medical Center (Appendix F). This means upon receipt of the funds, 100% would be directly paid to Michigan Employment Retirement System (MERS) to reduce the County's Unfunded Pension Liabilities. These funds will be divided among the Divisions listed in the Resolution to a level which makes all divisions as equally funded as possible. Discussion as to using the monies for other needs like depositing it into the General Fund, the Capital Improvement Fund, new County vehicles are needed etc. However, in the long run, paying down the County's Unfunded Pension Liabilities will cause a new actuarial to be completed and pension liability costs will decrease for 2017.

**Moved by Hilliard, seconded by Schmidt to recommend the approval of Resolution #2016-16 Reserving Funds to be Received from the Restructuring of West Shore Medical Center; and authorize the Chair to sign the same. Ayes: All. Motion Carried.**

**NEW DRAIN FUND PROPOSAL**

Larry Thompson, Bob Rishel and Phil Vadeboncoeur of Stronach Township, appeared before the Committee to discuss 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. This proposed Resolution is found in the Drain Code. Discussion took place concerning the past issues with the Drain Commissioner and drainage districts. The gentleman believe that a Resolution requiring a sufficient cash deposit upon application for a new drainage district would have solved problems that they have dealt with in Stronach Township and it would help everyone in the County. Mr. Kaminski indicated that Rob Carson, County Planner, reviewed the proposed Resolution and could not find another Michigan County that has such a Resolution. The Committee was also given MCL 280.51 and 280.247 concerning the Drain Code. The proposed Resolution will be forwarded to Prosecutor Stone for review and opinion.

**LEASE AGREEMENT BETWEEN MANISTEE COUNTY AND THE MANISTEE  
COUNTY HUMANE SOCIETY**

Mr. Kaminski requested for review and consideration the renewal of the 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) Mr. Kaminski and Deb Green, Vice President of the Humane Society, had exchanged offers and counter offers to reach a tentative agreement. The Lease Agreement is the same except for the following terms:

1. The rent be increased 0% in 2016/17; 2% increase in 2017/18; and a 3% increase in 2018/19.
2. The County continues to pay for 40 hours of on-site administrative support staffing per month. The same rate of \$16.50 per hour in 2016/2017 (\$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).

**Moved by Schmidt, seconded by Hilliard to recommend approval of the Lease Agreement between Manistee County and the Manistee County Humane Society for a three-year term, beginning October 1, 2016 through September 30, 2019. All terms of the agreement remain the same except for the following changes: The rent be increased 0% in 2016/17; 2% increase in 2017/18; and a 3% increase in 2018/19; and the County pays for 40 hours of on-site administrative support staffing per month. The same rate of \$16.50 per hour in 2016/2017 (\$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). Ayes: All. Motion Carried.**

**FURTHER REPAIR OF STORM DRAIN AT THE  
MANISTEE COUNTY COURTHOUSE/GOVERNMENT CENTER**

Bruce Schimke, Maintenance Supervisor, appeared before the Committee to explain the status of the drain at the front entrance to the Courthouse and Government Center. Work was previously done on the concrete and drain as it was failing and a sink hole was created underneath the concrete. However, after the new drain was tied into the pipe, there was still a problem with storm water coming into the entrance of the building. Mr. Schimke had the line camera' d and found the line is collapsed under the parking lot. Mr. Schimke has gathered bids (Appendix H) for the repair of this line. Mr. Schimke recommends accepting the bid from Temperature Control, Inc. which includes asphalt repairs in the amount of \$3,388.00 to be paid from the Capital Improvement Fund.

**Moved by Hilliard, seconded by Schmidt to recommend the approval of the bid from Temperature Control, Inc. for repair of the Storm Drain at the Courthouse/Government Center, which includes asphalt repairs in the amount of \$3,388.00 to be paid from the Capital Improvement Fund. Ayes: All. Motion Carried.**

**2016 COUNTY APPORTIONMENT REPORT**

Roger Elbers, Equalization Director appeared before the Committee to present the 2016 County Apportionment Report. (Appendix I) Each October, the Board of Commissioners is required to approve the apportionment of the millage levied against the taxable value once they are satisfied that all taxing jurisdictions are in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, and 211.34(1) and received certifications that Truth in Taxation hearing have been held if required under MCL 211.24e. Mr. Elbers confirmed that all taxing jurisdictions have met the requirements, and recommended that Manistee County accept the Apportionment Report as prepared and presented 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; and the County Board approve the State of Michigan's form L-4402 as its Official Apportionment Report. Mr. Elbers indicated that the County Board may amend the Apportionment Report at a later date if necessary, since there could be changes after the November 2016 election.

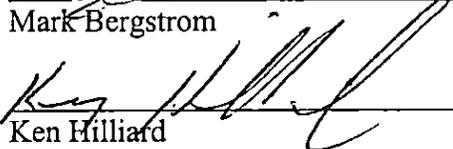
**Moved by Hilliard, seconded by Schmidt to recommend that Manistee County accept the Apportionment Report as prepared and presented by the Equalization Director and that the same be approved and the millage rates within the report be thereby levied on the taxable value of their respective taxing jurisdictions; and the County Board approve the State of Michigan's form L-4402 as its Official Apportionment Report. Ayes: All. Motion Carried. Ayes: All. Motion Carried.**

**OTHER ITEMS FROM COMMITTEE MEMBERS**

None.

The meeting was adjourned at the Call of the Chair at 11:08 a.m.

  
\_\_\_\_\_  
Mark Bergstrom

  
\_\_\_\_\_  
Ken Hilliard

  
\_\_\_\_\_  
~~Jeff Dentz~~ RICHARD SCHMITT

(APPENDIX A-1)

**G. D. ZACHRITZ MAI**  
Real Estate Appraiser Consultant

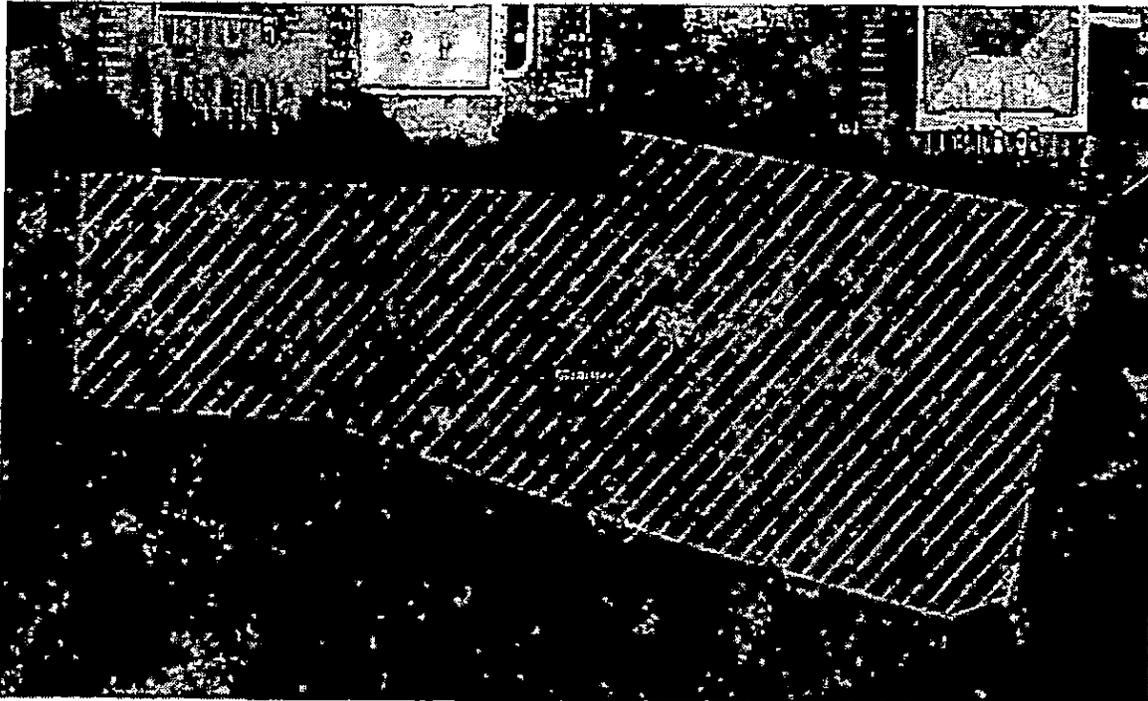
PO Box 6262 -  
Traverse City, Michigan 49686-6262  
231-922-9441 *voice*

Certified General  
Michigan



Member  
Appraisal Institute

**Complete Appraisal Report**



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

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**ADDENDA**

- Photos
- Comparable Sales
- Qualifications

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### 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.

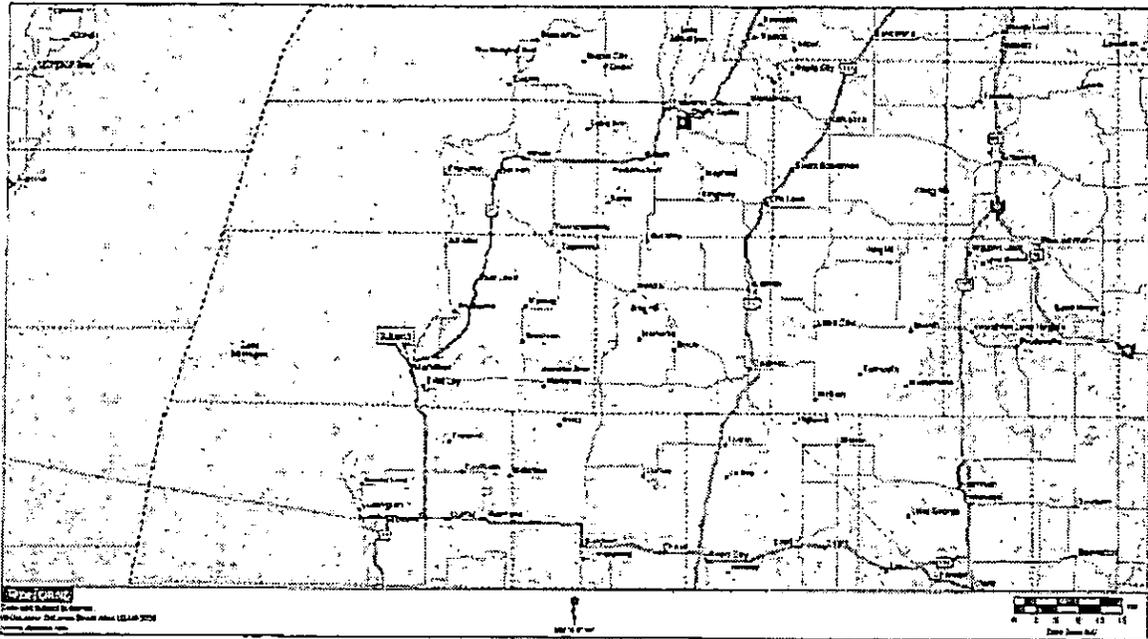
USPAP defines a report as "any communication written or oral of an appraisal...transmitted to the client upon completion of an assignment." If you are not the client you would have no way to know if this is the "report" as defined by USPAP. Any changes will result in a different report date. Any subsequent 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.

(A-8)

## REGIONAL SUMMARY



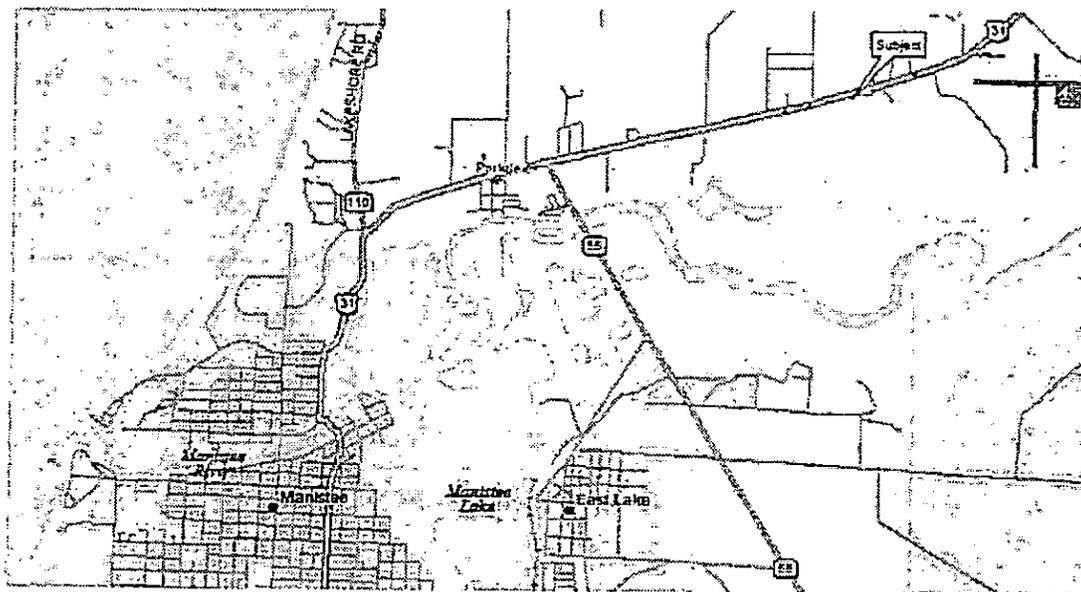
Manistee County is located 200 miles north of Chicago, 150 miles SW of Mackinaw Bridge, and 60 miles southwest of Traverse City, and about 80 miles northwest of Grand Rapids, the states, second largest city. It is a Lake Michigan shoreline community in the northwest quarter of the Lower Peninsula. Direct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



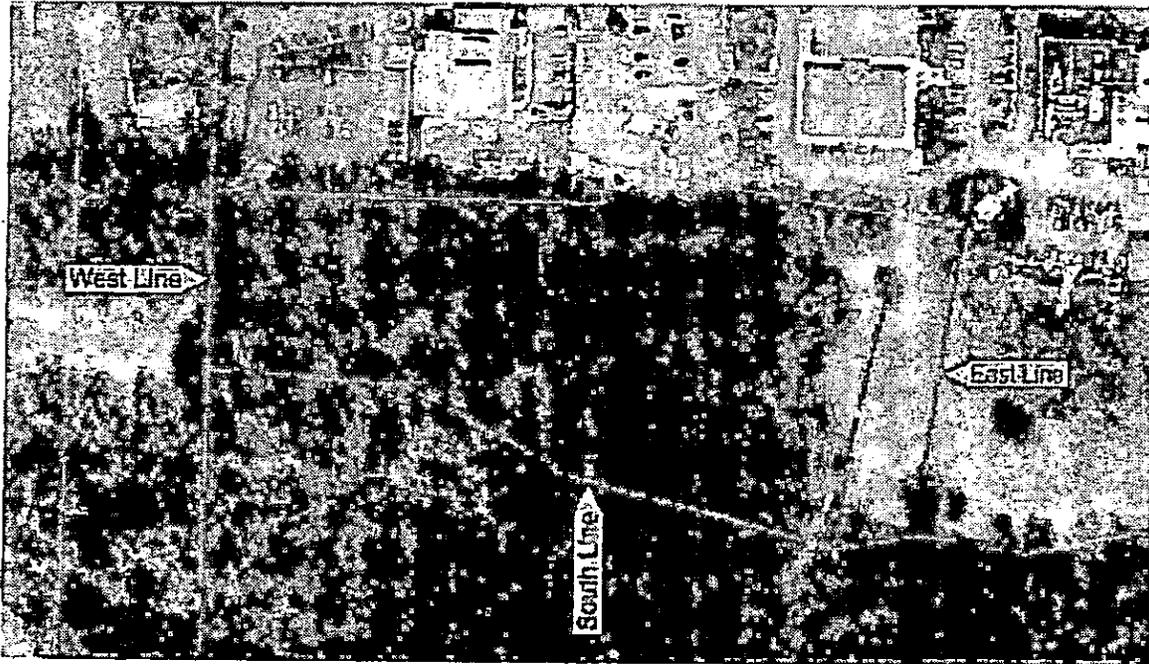
The subject is located between downtown, and the airport along U.S.31, northeast of M-55 (leading east to Cadillac). U.S.31 is a primary commercial corridor that is built up with a mix of free standing buildings, vacant lands, the hospital, a group of medical related office building's, care facility,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

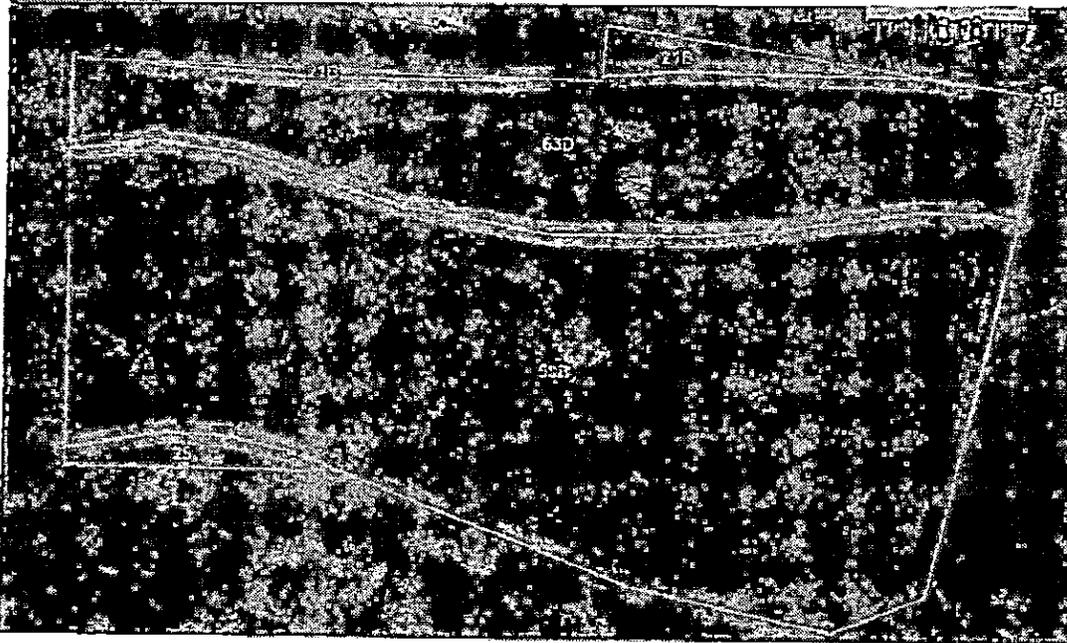
None serve the site, but could be made available.

(A-11)

**SECTION I -**

**SITE DESCRIPTION**

Soils



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

Berzto and Manistee Counties, Michigan (MIS14)			
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-Glenders 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**

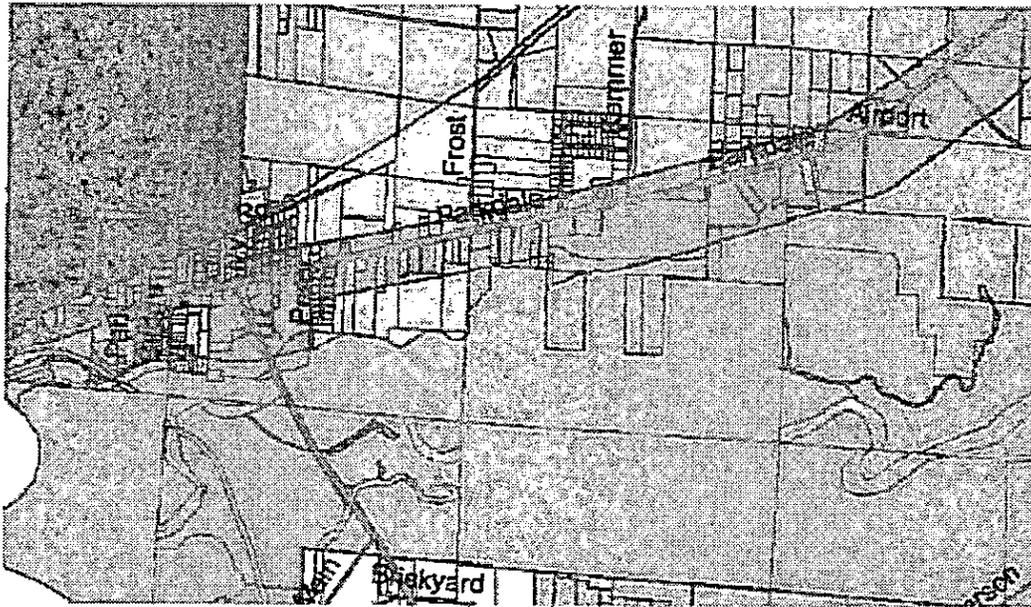
Part of the Southeast quarter of the Northwest quarter of Section 32, Township 22 North, Range 16 West, Manistee Township, Manistee County, Michigan, described as follows: Commencing at the North quarter corner of said Section 32; thence South 00°22'00" East, 1473.86 feet along the North-South quarter 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.

(A-14)

**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
Front	25
Side	20
Rear	25
Minimum lot size	15,000
Minimum lot width	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

(A-16)

## 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.

(A-18)

## 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**

<b>ITEMS CONSIDERED</b>	<b>SUBJECT</b>	<b>SALE 1</b>	<b>SALE 2</b>	<b>SALE 3</b>
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 Contract	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-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.

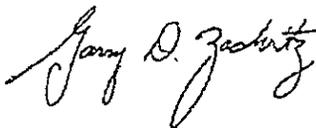
I have personally inspected the property that is the subject of this analysis.

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

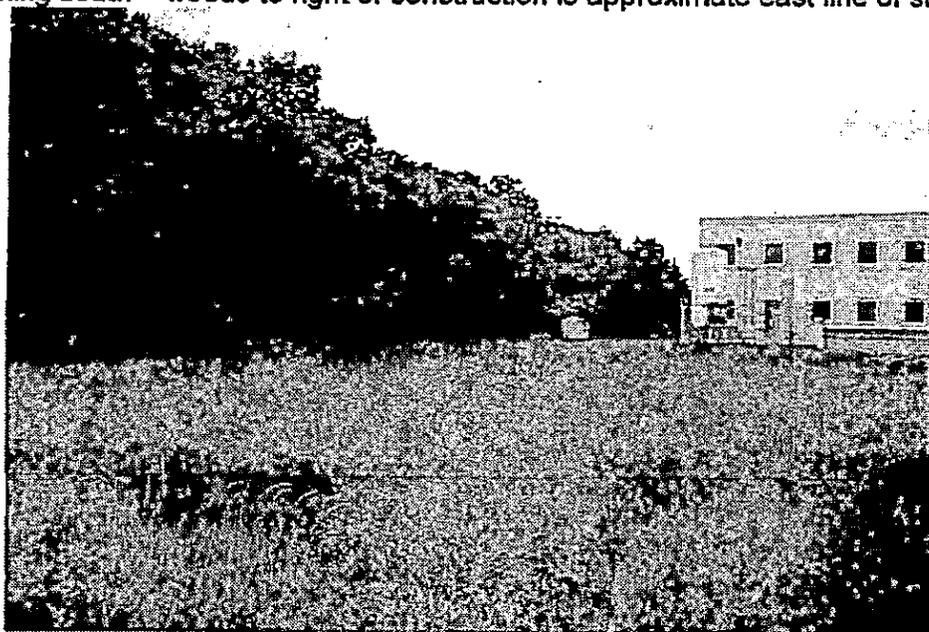
(A-25)

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.

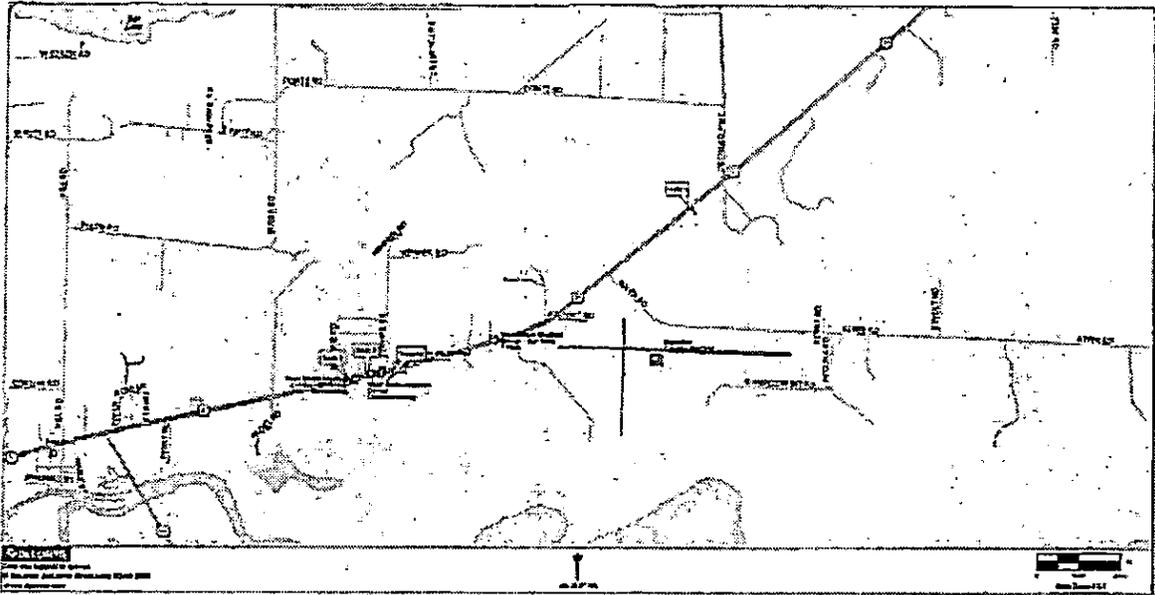


Photo depicts slope south from north property line.

(A-27)

Addenda & Exhibits

Location Map – Comparable Sales



(A-28)

Addenda & Exhibits

Comparable Sale 1



Photo Manistee County Aerial

<b><u>Location</u></b>	U.S. 31 (Chippewa Hwy.) Manistee, Michigan
<b><u>Sale Price</u></b>	\$ 143,800
<b><u>Terms of Sale</u></b>	Cash to Seller
<b><u>Date of Sale</u></b>	August 2015
<b><u>Legal Description</u></b>	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
<b><u>Site</u></b>	489' road frontage & 37.51 acres some level, most severe slope downward toward flood plain.
<b><u>Building</u></b>	None
<b><u>Utilities</u></b>	Telephone, electric
<b><u>Zoning</u></b>	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

(A-30)

**Addenda & Exhibits**

**Comparable Sale 2**



*Photo Manistee County Aerial*

<b><u>Location</u></b>	U.S. 31 (1125 Parkdale.) Manistee, Michigan
<b><u>Sale Price</u></b>	\$ 50,000
<b><u>Terms of Sale</u></b>	Land Contract
<b><u>Date of Sale</u></b>	June 10, 2016
<b><u>Legal Description</u></b>	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 724.38 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
<b><u>Site</u></b>	South side of highway. 153' road frontage. 2.43 acres
<b><u>Building</u></b>	None
<b><u>Utilities</u></b>	Telephone, electric
<b><u>Zoning</u></b>	C1

(A-31)

**Addenda & Exhibits**

**Comparable Sale 2**

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

(A-34)

## Addenda & Exhibits

### Qualifications of Garry D. Zachritz

<b>Appraisal Organization</b>	Appraisal Institute-Great Lakes Chapter
<b>Professional Designation</b>	MAI, #8214 awarded in 1989
<b>Professional Positions</b>	Admissions Committee State Level - MAI Regional Ethics & Counseling Panel
<b>State License</b>	State of Michigan Certified Real Estate Appraiser - License #1201001543
<b>Formal Education</b>	Miami University, Oxford Ohio - B.S. Business Administration
<b>Appraisal Education</b>	
Yellow Book Seminar	Report Writing SREA
Stds. 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
<b>Appraisal Experience</b>	
Penn Central Railroad	Penn Central Real Estate Division – 1973-1976. This included a multi state territory (Ohio, Indiana, Ky., & Ill). 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
<b>Lecture Experience</b>	
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.
<b>Partial Client List</b>	
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



(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**<sub>PC</sub>

Richard M. Wilson, Jr.  
Mika Meyers PLC  
414 Water Street  
Manistee, MI 49660  
Tel: 231-723-8333  
Fax: 231-723-3888  
[mikameyers.com](http://mikameyers.com)

E-mail: [rwilson@mikameyers.com](mailto:rwilson@mikameyers.com)

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**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](http://mikameyers.com)

E-mail: [rwilson@mikameyers.com](mailto: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 1,296,845 432,282 432,282 432,282 432,282

Total Reimbursement 1,550,176

Percentage of funding reimbursed 78%

Medicaid % of Total Days 65%

(APP. D)

(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.

# Defined Benefit Plan Adoption Agreement



HEM Municipal Way Lansing, MI 48907 || 800 767 MERS (6377) || Fax: 517 708 9711

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) <sup>41</sup> \_\_\_\_\_ into division(s) <sup>04</sup> \_\_\_\_\_, the effective date shall be the first of November, 2016.

# Defined Benefit Plan Adoption Agreement

(E-4)

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: \_\_\_\_\_

# 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)

(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 25<sup>th</sup> day of October, 2016.

CLERK OF THE COUNTY COMMISSION  
MANISTEE COUNTY, MICHIGAN

---

Jill M. Nowak, County Clerk

(APPENDIX F-1)



**Manistee County Board of Commissioners**  
Manistee County Courthouse • 415 Third Street • Manistee, Michigan 49660

CHAIRPERSON  
Jeffrey Dentz  
VICE-CHAIRPERSON  
Brook Shafer

Mark Bergstrom  
Karen Goodman  
Ken Hilliard  
Alan Marshall  
Richard Schmidt

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

**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 25<sup>th</sup> 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, Division 12, 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 )

(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



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

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

(APP. H-1)

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.

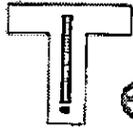
The Bids are as follows:

(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
<p>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.</p> <p>70' of PVC SCH 40, back fill trench with clean sand and compact, 6" of 21aa gravel compacted</p> <p><b>**NOTE**</b> will need 2 weeks notice to schedule job <b>**NOTE**</b> we will have to have area marked by "miss dig"</p>	3,245.00
Signature	<b>Total</b> \$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

NO:  
Sheet:  
Date:

State of MI License Number 2104120408

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

NAME: Manistee court house  
ADD: 415 3<sup>rd</sup> 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 PRE/AG	TOTAL 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	10.5353
VILLAGE OF COPEMISH	10.9145
VILLAGE OF EAST LAKE	7.5000
VILLAGE OF KALEVA	8.0000
VILLAGE OF ONEKAMA	7.0000

(I-4)

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

(I-5)

OCTOBER 26, 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.

	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY
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	0.8947	0.0000	
TOWNSHIP ROADS VOTED	0.4973	0.0000	
TOWNSHIP STREET LIGHTS VOTED	0.1889	0.0000	
PRE/AG TOTAL	6.4031	20.9707	
SCHOOL OPERATING NON PRE/AG	0.0000	10.0000	
NON PRE/AG TOTAL	6.4031	30.9707	

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

	BEAR LAKE (51020) SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	SUMMER TAX LEVY
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	4.2000	
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907	
TOWNSHIP OPERATING	1.5000	0.0000	
TWP FIRE RESCUE/EQUIP/VEHICLES	1.5000	0.0000	
PRE/AG TOTAL	6.2300	21.0907	
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000	
NON PRE/AG TOTAL	6.2300	39.0907	

	ONEKAMA (51060) SCHOOL DIST	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY	ONEKAMA (51060) SCHOOL DIST	SUMMER TAX LEVY
	0.0000	0.0000	5.5000	0.0000	5.5000
	1.0000	1.0000	0.0000	1.0000	0.0000
	0.5000	0.5000	0.0000	0.5000	0.0000
	1.0000	1.0000	0.0000	1.0000	0.0000
	0.3300	0.3300	0.0000	0.3300	0.0000
	0.3000	0.3000	0.0000	0.3000	0.0000
	0.1000	0.1000	0.0000	0.1000	0.0000
	0.3000	0.3000	0.0000	0.3000	0.0000
	2.0000	2.0000	0.0000	2.0000	0.0000
	6.0000	6.0000	0.0000	6.0000	0.0000
	0.0000	0.0000	0.0000	0.0000	0.0000
	4.1500	4.1500	0.0000	4.1500	0.0000
	3.0907	3.0907	0.0000	3.0907	0.0000
	1.5000	1.5000	0.0000	1.5000	0.0000
	1.5000	1.5000	0.0000	1.5000	0.0000
	15.7707	15.7707	11.5000	6.2300	20.9707
	18.0000	18.0000	0.0000	0.0000	18.0000
	33.7707	33.7707	11.5000	6.2300	38.9707

(I-6)

BROWN TOWNSHIP 2016 MILLAGE RATES PER \$1,000 OF T. V.	SUMMER TAX LEVY		SUMMER TAX LEVY	
	KND (51045) SCHOOL DIST	KND (51045) SCHOOL DIST	ONEKOMA (61060) SCHOOL DIST	DREKAMA (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
<b>PRE/AG TOTAL</b>	<b>16.7153</b>	<b>11.5000</b>	<b>7.1746</b>	<b>20.9707</b>
<b>SCHOOL OPERATING NON PRE/AG</b>	<b>18.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>18.0000</b>
<b>NON PRE/AG TOTAL</b>	<b>34.7153</b>	<b>11.5000</b>	<b>7.1746</b>	<b>38.9707</b>

CLEON TOWNSHIP 2016 MILLAGE RATES PER \$1,000 OF T. V.	SUMMER TAX LEVY		SUMMER TAX LEVY	
	BENZIE CENTRAL (10016) SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	MESICK (03070) SCHOOL DIST	MESICK (03070) 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	0.7320	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	0.8100	0.0000	0.8100	0.0000
<b>PRE/AG TOTAL</b>	<b>11.7149</b>	<b>11.5000</b>	<b>16.8454</b>	<b>11.5000</b>
<b>SCHOOL OPERATING NON PRE/AG</b>	<b>18.0000</b>	<b>0.0000</b>	<b>18.0000</b>	<b>0.0000</b>
<b>NON PRE/AG TOTAL</b>	<b>29.7149</b>	<b>11.5000</b>	<b>34.8454</b>	<b>11.5000</b>

(I-7)

DICKSON TOWNSHIP  
2015 MILLAGE RATES  
PER \$1,000 OF T.V.

	KIND (\$1045) SCHOOL DIST	SUMMER TAX LEVY KIND (\$1045) 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	0.0000
SCHOOL DEBT	4.1500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.8907	0.0000
TOWNSHIP OPERATING	1.5000	0.0000
TOWNSHIP FIRE DEPT. VOTED	3.5000	0.0000
PRE/AG TOTAL	17.7707	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
NON PRE/AG TOTAL	35.7707	11.5000

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

	MANISTEE AREA (\$1070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (\$1070) 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	0.0000
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
PRE/AG TOTAL	14.2862	11.5000
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
NON PRE/AG TOTAL	32.2862	11.5000

(I-8)

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	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	0.0000	4.0800
TOWNSHIP OPERATING	1.5000	0.0000	1.5000	3.0907
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	30.9707

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

	MND (51045) SCHOOL DIST	SUMMER TAX LEVY MND (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	1.4888	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

(I-9)

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

	SUMMER TAX LEVY KND (51045)		BENZIE CENTRAL (10015) SCHOOL DIST		SUMMER TAX LEVY BENZIE CENTRAL (10015) SCHOOL DIST		SUMMER TAX LEVY MESICK (83070) SCHOOL DIST	
	KND (51045) SCHOOL DIST	SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	SCHOOL DIST	BENZIE CENTRAL (10015) SCHOOL DIST	SCHOOL DIST	MESICK (83070) SCHOOL DIST	SCHOOL DIST
COUNTY OPERATING	0.0000	5.5000	0.0000	0.0000	5.5000	0.0000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.0000	0.0000	0.5000	0.0000	0.0000
911 VOTED	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.0000	0.0000	0.3300	0.0000	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.0000	0.0000	0.3000	0.0000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.0000	0.0000	0.1000	0.0000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.1973	0.0000	0.0000	0.2714	0.0000	0.0000
INTERMEDIATE VOC. ED. VOTED	0.0000	0.0000	0.7326	0.0000	0.0000	2.7165	0.0000	0.0000
INTERMEDIATE SP. ED. VOTED	2.0000	0.0000	2.0000	0.0000	0.0000	3.1705	0.0000	0.0000
STATE EDUCATION TAX	4.1500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCHOOL DEBT	3.0907	0.0000	1.6000	0.0000	0.0000	3.5000	0.0000	0.0000
WEST SHORE COMM. COLLEGE VOTED	1.4466	0.0000	1.4466	0.0000	0.0000	0.0000	0.0000	0.0000
TOWNSHIP OPERATING	0.0000	0.0000	0.0000	0.0000	0.0000	1.4466	0.0000	0.0000
TOWNSHIP OPERATING VOTED	0.0000	0.0000	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	0.0000	0.0000
<b>PRE/AG TOTAL</b>	<b>14.2173</b>	<b>11.5000</b>	<b>9.2085</b>	<b>11.5000</b>	<b>11.5000</b>	<b>14.3370</b>	<b>11.5000</b>	<b>11.5000</b>
SCHOOL OPERATING NON PRE/AG	10.0000	0.0000	18.0000	0.0000	0.0000	19.0000	0.0000	0.0000
<b>NON PRE/AG TOTAL</b>	<b>32.2173</b>	<b>11.5000</b>	<b>27.2085</b>	<b>11.5000</b>	<b>11.5000</b>	<b>32.3370</b>	<b>11.5000</b>	<b>11.5000</b>

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

	SUMMER TAX LEVY KND (51045)	
	KND (51045) SCHOOL DIST	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	0.0000
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
<b>PRE/AG TOTAL</b>	<b>17.2707</b>	<b>11.5000</b>
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000
<b>NON PRE/AG TOTAL</b>	<b>35.2707</b>	<b>11.5000</b>

\*\*SPECIAL ASSESSMENT (GARBAGE COLLECTION) \$89.52 PER IMPROVED PARCEL\*\*  
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	ONEKAMA (91066)		SUMMER TAX LEVY	
	SCHOOL DIST	ONEKAMA (91066) SCHOOL DIST	ONEKAMA (91066) SCHOOL DIST	ONEKAMA (91066) SCHOOL DIST
ONEKAMA TOWNSHIP				
2016 MILLAGE RATES				
PER \$1,000 OF T.V.				
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	4.0000		
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		

	BEAR LAKE (51020)		SUMMER TAX LEVY		KID (51045)		SUMMER TAX LEVY		ONEKAMA (51066)		BERZIE CENTRAL (10015)		SUMMER TAX LEVY	
	SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	BEAR LAKE (51020) SCHOOL DIST	KID (51045) SCHOOL DIST	KID (51045) SCHOOL DIST	ONEKAMA (51066) SCHOOL DIST	ONEKAMA (51066) SCHOOL DIST	BERZIE CENTRAL (10015) SCHOOL DIST					
PLEASANTON TOWNSHIP														
2016 MILLAGE RATES														
PER \$1,000 OF T.V.														
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	0.0000												
INTERMEDIATE VOC. ED. VOTED	0.0000	3.0000												
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	4.2000												
WEST SHORE COMM. COLLEGE VOTED	0.0000	3.0907												
TOWNSHIP OPERATING	1.4968	0.0000												
TOWNSHIP FIRE PROTECTION	0.5000	0.0000												
PRE/AG TOTAL	5.2268	21.0907												
SCHOOL OPERATING NON PRE/AG	0.0000	18.0000												
NON PRE/AG TOTAL	5.2268	39.0907												

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

	KNO (51045) SCHOOL DIST	SUMMER TAX LEVY KNO (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	0.0000	0.0000	0.0000
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	1.2884	0.0000	1.2884	0.0000
<b>PRE/AG TOTAL</b>	<b>14.4038</b>	<b>11.5000</b>	<b>9.3930</b>	<b>11.5000</b>
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	10.0000	0.0000
<b>NON PRE/AG TOTAL</b>	<b>32.4038</b>	<b>11.5000</b>	<b>27.3930</b>	<b>11.5000</b>

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

	KNO (51045) SCHOOL DIST	SUMMER TAX LEVY KNO (51045) SCHOOL DIST	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	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	0.0000	1.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.0000	0.5000	0.5000	0.0000
911 VOTED	1.0000	0.0000	1.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.0000	0.3300	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.0000	0.3000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.0000	0.1000	0.1000	0.0000
INTERMEDIATE OPERATING	0.3000	0.0000	0.3000	0.2760	0.0000
INTERMEDIATE VOC. EC. VOTED	0.0000	0.0000	0.0000	0.9209	0.0000
INTERMEDIATE SP. ED VOTED	2.0000	0.0000	2.0000	2.3012	0.0000
STATE EDUCATION TAX	0.0000	0.0000	0.0000	0.0000	0.0000
BUILDING & SITE SINKING FUND	0.0000	6.0000	0.0000	0.0000	6.0000
SCHOOL DEBT	4.1500	0.0000	0.0000	0.7500	0.0000
WEST SHORE COMM. COLLEGE VOTED	3.0907	0.0000	3.0907	0.0000	0.0000
TOWNSHIP OPERATING	1.5000	0.0000	1.5000	3.0907	0.0000
TOWNSHIP TRASH DISPOSAL VOTED	0.5000	0.0000	0.5000	1.5000	0.0000
TOWNSHIP FIRE PROTECTION VOTED	0.5000	0.0000	0.5000	0.5000	0.0000
<b>PRE/AG TOTAL</b>	<b>15.2707</b>	<b>11.5000</b>	<b>13.3707</b>	<b>13.1480</b>	<b>11.5000</b>
SCHOOL OPERATING NON PRE/AG	18.0000	0.0000	18.0000	18.0000	0.0000
<b>NON PRE/AG TOTAL</b>	<b>33.2707</b>	<b>11.5000</b>	<b>31.3707</b>	<b>31.1480</b>	<b>11.5000</b>

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

	MANISTEE AREA (\$1070) SCHOOL DIST	MANISTEE AREA (\$1070) SCHOOL DIST	SUMMER TAX LEVY MANISTEE AREA (\$1070) SCHOOL DIST
COUNTY OPERATING	0.0000	0.0000	5.5000
COUNTY LIBRARY VOTED	1.0000	1.0000	0.0000
MEDICAL CARE VOTED	0.5000	0.5000	0.0000
911 VOTED	1.0000	1.0000	0.0000
DIAL-A-RIDE VOTED	0.3300	0.3300	0.0000
COUNCIL ON AGING VOTED	0.3000	0.3000	0.0000
CONSERVATION DISTRICT VOTED	0.1000	0.1000	0.0000
INTERMEDIATE OPERATING	0.0000	0.0000	0.3000
INTERMEDIATE SP. ED. VOTED	0.0000	0.0000	2.0000
STATE EDUCATION TAX	0.0000	0.0000	6.0000
SCHOOL DEBT	2.2500	2.2500	0.0000
WEST SHORE COMM. COLLEGE VOTED	0.0000	0.0000	3.0907
CITY OPERATING	0.0000	0.0000	17.7612
CITY REFUSE	0.0000	0.0000	1.1500
PRE/AG TOTAL	5.4800	5.4800	35.0019
SCHOOL OPERATING NON PRE/AG	18.0000	18.0000	0.0000
NON PRE/AG TOTAL	23.4800	23.4800	35.0019

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VILLAGES  
SUMMER LEVY MILLAGE RATES 2016

VILLAGE OF BEAR LAKE  
VILLAGE OF COPEMISH  
VILLAGE OF EASTLAKE  
VILLAGE OF KALEVA  
VILLAGE OF ONEKAMA

10.5363  
10.9145  
7.5000  
8.0000  
7.0000

PAGE 0

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	3.0807	0.0000	3.0907
CITY OPERATING	17.7612	0.0000	0.0000	0.0000
CITY REFUSE	1.1500	0.0000	0.0000	0.0000
PREJAG TOTAL	35.8019	20.9707	11.5000	21.0907
SCHOOL OPERATING NON PREJAG	0.0000	18.0000	0.0000	18.0000
NON PREJAG TOTAL	35.8019	38.9707	11.5000	39.0907

VILLAGE OF BEAR LAKE  
VILLAGE OF COPEMISH  
VILLAGE OF EASTLAKE  
VILLAGE OF KALEVA  
VILLAGE OF ONEKAMA

10.5363  
10.9145  
7.5000  
8.0000  
7.0000

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 RentZone Taxable Value
Manistee	1,085,474,984.00	5.5000	5,970,112.41	3.2300	3,505,084.48	0.0000	0.00	9,476,196.89	4,344,800.00
STATE ED. TAX	1,089,390,184.00	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 RentZone Taxable Value
Atcudia	66,518,120.00	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	225,851.84	0.00
Brown	26,142,832.00	1.4591	38,145.01	2.4855	64,078.01	0.0000	0.00	103,123.02	0.00
Cleon	30,123,288.00	1.4882	45,163.81	1.4881	45,169.82	0.6100	10,376.43	188,792.38	0.00
Dickson	38,558,478.00	1.5000	57,837.72	3.5000	134,954.67	0.0000	0.00	512,473.22	0.00
Filer	150,927,174.00	1.3955	210,618.87	1.5000	220,388.78	0.5000	75,463.59	195,385.32	0.00
Manistee	130,923,549.00	1.5000	196,385.32	0.0000	0.00	0.0000	0.00	206,631.93	0.00
Rapier Grove	31,790,508.00	1.4998	47,678.40	5.0000	158,952.53	0.0000	0.00	23,584.78	0.00
Manila	16,303,598.00	1.4866	23,584.78	0.0000	0.00	0.0000	0.00	253,630.35	0.00
Norman	55,362,300.00	1.5000	84,543.45	3.0000	169,088.90	0.0000	0.00	533,622.05	0.00
Onekama	153,066,982.00	1.4917	228,329.99	1.9945	365,282.08	0.0000	0.00	97,029.58	0.00
Pleasanton	48,592,537.00	1.4968	72,333.31	0.5000	24,286.27	0.0000	0.00	45,950.05	0.00
Springdale	35,719,874.00	1.2964	45,950.05	0.0000	0.00	0.0000	0.00	102,160.88	0.00
Stronach	40,864,344.00	1.5000	61,296.52	1.0000	40,864.34	0.0000	0.00	3,448,687.04	0.00
Manistee	182,362,147.00	17.7612	3,238,970.57	1.1500	208,716.47	0.0000	0.00	64,519.72	4,344,900.00
BEAR LAKE	6,123,565.00	10.5363	64,519.72	0.0000	0.00	0.0000	0.00	38,382.88	0.00
COPEMISH	3,517,985.00	10.9145	38,382.88	0.0000	0.00	0.0000	0.00	66,065.60	0.00
EAST LAKE	8,808,797.00	7.5000	66,065.68	0.0000	0.00	0.0000	0.00	53,976.63	0.00
KALEVA	6,747,079.00	8.0000	53,976.63	0.0000	0.00	0.0000	0.00	129,102.61	0.00
ONEKAMA	18,443,230.00	7.0000	129,102.61	0.0000	0.00	0.0000	0.00		0.00

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

(A) Local K12 School District Name	(B) Total Taxable Value	(C) Total Non-Commercial Taxable Value	(D) Total Commercial Personal Taxable Value	(E) Supplemental Rate (H)	(F) Ext. Mill / Supplemental Tax Dollars	(G) Non Homestead Operating Rate	(H) Ext. Mill Operating Tax Dollars	(I) Total Debt / Bonding Rate	(J) Ext. Debt / Bonding Tax Dollars	(K) Total Reversionary Rate	(L) Ext. Reversionary Tax Dollars	(M) Total Ext. Local Mill School Tax Dollars	(N) Total Taxable Value	(O) Non Homestead Comm Pers. Operating Rate
BEAUFORT SCHOOL DISTRICT	59,281,173.00	59,281,173.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	59,281,173.00	0.0000
BRUCE COUNTY SCHOOL DISTRICT	15,245,193.00	15,245,193.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	15,245,193.00	0.0000
CLARK COUNTY SCHOOL DISTRICT	15,245,193.00	15,245,193.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	15,245,193.00	0.0000
CLATSOP COUNTY SCHOOL DISTRICT	455,043,139.00	455,043,139.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	455,043,139.00	0.0000
CLATSOP COUNTY EASTERN FEDERAL TRUST	19,029,144.00	19,029,144.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	19,029,144.00	0.0000
CLATSOP COUNTY WESTERN FEDERAL TRUST	19,029,144.00	19,029,144.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	19,029,144.00	0.0000
CLATSOP COUNTY CONSOLIDATED DISTRICTS	787,409,937.00	787,409,937.00	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.00	787,409,937.00	0.0000



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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 Homestead		Total Non-Homestead		Total	
				Property Tax Rate	Property Tax Rate w/Special Assmnt	Property Tax Rate	Property Tax Rate w/Special Assmnt	Property Tax Rate	Property Tax Rate w/Special Assmnt
Arcadia		51080	ONEKAMA CONSOLIDATED SCHOOLS	27.3738	27.3738	45.3738	45.3738	45.3738	45.3738
Bear lake		51020	BEAR LAKE SCHOOL DISTRICT	27.3207	27.3207	45.3207	45.3207	45.3207	45.3207
Bear lake	BEAR LAKE	51020	BEAR LAKE SCHOOL DISTRICT	37.8570	37.8570	55.8570	55.8570	55.8570	55.8570
Bear lake		51045	KALEVA NORMAN DICKSON SCHS	27.2707	27.2707	45.2707	45.2707	45.2707	45.2707
Bear lake		51060	ONEKAMA CONSOLIDATED SCHOOLS	27.2007	27.2007	45.2007	45.2007	45.2007	45.2007
Brown		51045	KALEVA NORMAN DICKSON SCHS	28.2153	28.2153	46.2153	46.2153	46.2153	46.2153
Brown		51060	ONEKAMA CONSOLIDATED SCHOOLS	28.1453	28.1453	46.1453	46.1453	46.1453	46.1453
Cleon		10015	BENZIE COUNTY CENTRAL SCH	23.2149	23.2149	41.2149	41.2149	41.2149	41.2149
Cleon	COPEMISH	10015	BENZIE COUNTY CENTRAL SCH	34.1294	34.1294	52.1294	52.1294	52.1294	52.1294
Cleon		83070	MESICK CONSOLIDATED SCH DIST	28.3454	28.3454	46.3454	46.3454	46.3454	46.3454
Dickson		51045	KALEVA NORMAN DICKSON SCHS	28.2707	28.2707	47.2707	47.2707	47.2707	47.2707
Filer		51070	MANISTEE AREA PUBLIC SCHOOLS	25.7682	25.7682	43.7682	43.7682	43.7682	43.7682
Manistee		51060	ONEKAMA CONSOLIDATED SCHOOLS	25.7007	25.7007	43.7007	43.7007	43.7007	43.7007
Manistee		51070	MANISTEE AREA PUBLIC SCHOOLS	23.8707	23.8707	41.8707	41.8707	41.8707	41.8707
Maple Grove	EAST LAKE	51045	MANISTEE AREA PUBLIC SCHOOLS	31.3707	31.3707	49.3707	49.3707	49.3707	49.3707
Maple Grove		51045	KALEVA NORMAN DICKSON SCHS	30.7705	30.7705	48.7705	48.7705	48.7705	48.7705
Manila	KALEVA	51045	KALEVA NORMAN DICKSON SCHS	30.7705	30.7705	48.7705	48.7705	48.7705	48.7705
Manila		10015	BENZIE COUNTY CENTRAL SCH	20.7085	20.7085	38.7085	38.7085	38.7085	38.7085
Manila		51045	KALEVA NORMAN DICKSON SCHS	25.7173	25.7173	43.7173	43.7173	43.7173	43.7173
Manila		83070	MESICK CONSOLIDATED SCH DIST	25.8370	25.8370	43.8370	43.8370	43.8370	43.8370
Norman		51045	KALEVA NORMAN DICKSON SCHS	28.7707	28.7707	46.7707	46.7707	46.7707	46.7707
Onekama		51060	ONEKAMA CONSOLIDATED SCHOOLS	27.0869	27.0869	45.0869	45.0869	45.0869	45.0869
Onekama	ONEKAMA	51060	ONEKAMA CONSOLIDATED SCHOOLS	34.0669	34.0669	52.0669	52.0669	52.0669	52.0669
Pleasanton		10015	BENZIE COUNTY CENTRAL SCH	21.2567	21.2567	39.2567	39.2567	39.2567	39.2567
Pleasanton		51020	BEAR LAKE SCHOOL DISTRICT	20.3175	20.3175	38.3175	38.3175	38.3175	38.3175
Pleasanton		51045	KALEVA NORMAN DICKSON SCHS	26.2875	26.2875	44.2875	44.2875	44.2875	44.2875
Pleasanton		51060	ONEKAMA CONSOLIDATED SCHOOLS	20.1975	20.1975	38.1975	38.1975	38.1975	38.1975
Springdale		10015	BENZIE COUNTY CENTRAL SCH	20.8930	20.8930	38.8930	38.8930	38.8930	38.8930
Springdale		51045	KALEVA NORMAN DICKSON SCHS	25.8038	25.8038	43.8038	43.8038	43.8038	43.8038
Stonach		51045	KALEVA NORMAN DICKSON SCHS	26.7707	26.7707	44.7707	44.7707	44.7707	44.7707
Stonach		51070	MANISTEE AREA PUBLIC SCHOOLS	24.8707	24.8707	42.8707	42.8707	42.8707	42.8707
Stonach		53030	MASON COUNTY EASTERN (FREESOIL DEBT)	24.6488	24.6488	42.6488	42.6488	42.6488	42.6488
Manistee		51070	MANISTEE AREA PUBLIC SCHOOLS	41.2818	41.2818	59.2818	59.2818	59.2818	59.2818