

TAX ALLOCATION BOARD

Tuesday, February 24, 2026
1:30 p.m.

Manistee County Courthouse & Government Center
Board of Commissioners Meeting Room

MINUTES

Members Present: Rachel Nelson, County Treasurer; Eric Gustad, Ways & Means Chairperson of the County Board of Commissioners; Kris Mauntler, Intermediate School District Representative; Denise Lerg, a resident of a municipality within the County who shall be selected by the Judge of Probate; Burton Parks, a member not officially connected with or employed by any local or county unit, who shall be selected by the Board of County Commissioners; Richard Mobley, a member who shall be a Township Supervisor and who shall be selected by a majority of the Township Supervisors in the County.

Members Absent: None

Others Present: Heather Vasquez, Equalization Director; Shelli Johnson, County Clerk

The meeting was called to Order at 1:30 p.m. by Shelli Johnson, County Clerk.

Pledge of Allegiance

ELECT CHAIRPERSON

Moved by Gustad, seconded by Parks to nominate Rachel Nelson as Chairperson of the Tax Allocation Board. Nomination accepted by Ms. Nelson.

YEAS: 6 Lerg, Mauntler, Nelson, Parks, Gustad, and Mobley
NAYS: 0 None

Motion Carried

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Rachel Nelson was appointed Chair of the 2026 Tax Allocation Board.

ELECT VICE-CHAIRPERSON

Moved by Parks, seconded by Gustad to nominate Kris Mauntler as the Vice-Chairman of the Tax Allocation Board. Nomination accepted by Ms. Mauntler

YEAS: 6 Lerg, Mauntler, Nelson, Parks, Gustad, and Mobley

NAYS: 0 None

Motion Carried

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Kris Mauntler was appointed Vice-Chair of the 2026 Tax Allocation Board.

TAX ALLOCATION BOARD MEETING MINUTES/FEBRUARY 23, 2024

Amend the clerk’s name to reflect the current clerk at the end of the minutes.

Mr. Parks stated that he was at the 2024 meeting, not Mr. Suchocki.

Moved by Mobley, seconded by Lerg to approve the Tax Allocation Board Minutes of February 23, 2024, with the changes pending verification of attendance.

YEAS: 6 Lerg, Mauntler, Nelson, Parks, Gustad, and Mobley

NAYS: 0 None

Motion Carried

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******2024 Tax Allocation Board Members form is attached where Mr. Parks was not a member. Minutes were not changed in that aspect.***

PUBLIC COMMENT

None.

TAX ALLOCATION DISCUSSION

The current allocation amount of the available 7.3 mills; where the County receives 5.5 mills, the Townships receive 1.5 mills, and the Intermediate School District receives .3 mill. The Board is charged with reviewing the financials of the entities. Chairperson Nelson provided the information, which was available online for all entities, to the Board. (APPENDIX A) Included in that information is the fund balance for all entities from last review until now and provided their Fund Balance Ratio to Budget. Five out of the thirteen townships have decreased, which means they are not building up excess funds and shows that their allocation is probably where it should be. With that in mind, Ms. Nelson isn't sure we want to make any changes because you have to look at the townships as a whole and not separately. Ms. Nelson noted that the township does not have to allocate the entire amount, this is just their maximum. It is up to the Township to review their financials and determine their rate up to the maximum.

Ms. Nelson had the Board review the draft ballot proposal (APPENDIX B).

Ms. Mauntler stated that she likes the 2-year period because of the Headlee rollback situation over the past several years, and she would like to recommend that we stay with the 2-years. The entities are comfortable with the amount coming in and budget for that.

Mr. Parks stated that he had previously tried finding a basis for how the percentages were determined. MSU collected data from 83 counties in the State, containing allocations by agency. All of the breakdowns are very similar across the State. It appears we are on track.

Moved by Mauntler, seconded by Parks to approve a two (2) year Renewal language as noted below, and to be placed on the August 4, 2026, Primary Election Ballot.

RENEWAL OF MANISTEE COUNTY
SEPARATE TAX LIMITATIONS
BALLOT PROPOSITION

Shall separate tax limitations be established for a period of two (2) years (2027 through 2028, inclusive) or until altered by the voters of Manistee County for the County of Manistee and the Townships and Intermediate School Districts within the County, the aggregate of which shall not exceed 7.3 mills as follows?

County of Manistee.....	5.5 mills
Townships.....	1.5 mills

Intermediate School Districts..... 0.3 mills

Yes _____

No _____

YEAS: 6 Lerg, Mauntler, Nelson, Parks, Gustad, and Mobley

NAYS: 0 None

Motion Carried

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Chairperson Nelson noted that no further meeting of the 2026 Tax Allocation Board is necessary.

The meeting was adjourned by the Call of the Chair at 1:46 p.m.

Shelli Johnson, County Clerk