



# Livingston County Board of Commissioners Meeting Agenda

April 15, 2025

6:30 p.m. or immediately following the FAM Committee meeting, if later.

Hybrid In-Person and Virtual Meeting

304 E. Grand River Ave., Board Chambers, Howell, Michigan

Zoom Virtual Meeting ID: 399-700-0062 / Password: LCBOC

<https://us02web.zoom.us/j/3997000062>

*"The mission of Livingston County is to be an effective and efficient steward in delivering quality services within the constraints of sound fiscal policy. Our priority is to provide mandated services which may be enhanced and supplemented to improve the quality of life for all who work, reside and recreate in Livingston County."*

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**Pages**

**1. Call Meeting to Order**

**2. Roll Call**

Jay Drick - Chairman, Nick Fiani - Vice Chairman, Douglas Helzerman, Dave Domas, Frank Sample, Wes Nakagiri, Roger Deaton, Melvin Paunovich, Jay Gross

**3. Approval of Agenda**

**4. Call to the Public**

Act 388 of 1976 offer; Act 267 of 1976

**5. Resolution for Consideration**

**5.1 2025-04-047**

Sue Bostwick

2

Resolution to Adopt the 2025 County Equalization Report as Submitted with the Accompanying Statements – Equalization

**6. Accounts Payable Reports**

**6.1 Claims dated: April 15, 2025**

**6.2 Payables dated: March 14 through April 7, 2025**

**7. Call to the Public**

Act 388 of 1976 offer; Act 267 of 1976

**8. Commissioner Comments**

**9. Adjournment**

RESOLUTION

NO: 2025-04-047

LIVINGSTON COUNTY

DATE: April 15, 2025

**Resolution to Adopt the 2025 County Equalization Report as Submitted with the Accompanying Statements – Equalization**

**WHEREAS,** the Equalization Department has examined the assessment rolls of the sixteen townships and three cities within Livingston County to ascertain whether the real and personal property in the respective townships and cities have been equally and uniformly assessed at true cash value, and

**WHEREAS,** based on its studies, the Equalization Department has presented to the Board of Commissioners the 2025 data that will equalize the townships' and cities' valuations, by adding to or deducting from the valuation of said taxable property in the sixteen townships and three cities, an amount representing the true cash value, and

**WHEREAS,** the attached report is the result of the above process.

**THEREFORE, BE IT RESOLVED** by the Board of Commissioners, of the County of Livingston, that the accompanying statements be approved and adopted as the county equalized value of all taxable property, both real and personal, for each of the sixteen townships and three cities within Livingston County. The total value for all real property being equalized at \$17,683,974,724; personal property equalized at \$713,081,694; for a total County Equalized Value of \$18,397,056,418, pursuant to Section 211.34 MCL, 1948, as amended.

# # #

**MOVED:  
SECONDED:  
CARRIED:**



# Memorandum

**To: Livingston County Board of Commissioners**  
**From: Sue Bostwick**  
**Date: 04/05/2025**  
**Re: 2025 Equalization Report**

This year our reports, and the information we present to you are different than previous years. This is due to the new system from the State Tax Commission, it does streamline our work, so going forward this is what you will see. Pages 1 and 2 are the recommended county figures for both real and personal property. Pages 3 and 4 are the county equalized values by class for real property and pages 5 and 6 are the assessed values by class for real property. Page 7 is the tentative taxable value for the 2025 taxing year. As in previous years our appraisal work and the sales studies determine the level of assessment for each class of property. We review the local units work prior to March Board of Review to determine if the information is entered correctly, and they fall between the 49% and 50% of our indicated true cash value. Which all units did.

Green Oak Townships agricultural class consist of ten parcels. The township currently is with the new BS&A Cloud, in this system, it is difficult to see if the properties are frozen (this is a process where the values don't change), the assessor saw that a parcel did not change value from the previous year, so she had BS&A recalculate the agricultural class of property. When she rerun the figures, she was at 48.49, not between 49% and 50%. She then contacted the State Tax Commission, and was told she could add to the class resend the Change of Assessment Notices and extend the Board of Review to allow the people time to protest, which she did. Upon the conclusion of the Board of Review she reran the L-4023 and realized her beginning figures were off due to a split. This had to be corrected, upon correcting the split her ending figure was 50.32%. At this point of the process there is nothing the local unit can do. You, the Board of

Commissioners are required to make this class in Green Oak Township compliant with 211.34(2) (see attached) and lower the assessed value of the class \$20,770 by using a factor of .99368. For this reason, I will be asking you to approve the County Equalized Values and not the assessed. The recommended CEV is \$18,397,056,418. This is an increase of 6.22% over last year. The 2025 taxable value is \$13,379,198,444 or a 5.5% increase.

I would like to take this opportunity to thank you for your support over the years I've had this position and express my gratitude to the wonderful people I've worked with throughout the county. This is a wonderful community! Thank you so much.

Should you have any questions please contact me.

211.34 (2) The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the county board of commissioners and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for real property as equalized. Beginning December 31, 1980, the tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office.

**Personal and Real Property - TOTALS**

L-4024

Livingston COUNTY

04/02/2025 09:20AM

Statement of acreage and valuation in the year 2025 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
		Assessed Valuations (Col. 2)	Equalized Valuations (Col. 3)	Assessed Valuations (Col. 4)	Equalized Valuations (Col. 5)	Assessed Valuations (Col. 6)	Equalized Valuations (Col. 7)
Brighton City	2,392.06	859,527,100	859,527,100	37,737,700	37,737,700	897,264,800	897,264,800
Brighton Township	22,091.75	1,990,724,500	1,990,724,500	42,008,900	42,008,900	2,032,733,400	2,032,733,400
Cohoctah Township	24,602.89	275,749,127	275,749,127	6,698,900	6,698,900	282,448,027	282,448,027
Conway Township	24,187.60	262,170,689	262,170,689	6,602,390	6,602,390	268,773,079	268,773,079
Dunfield Township	24,086.54	405,350,100	405,350,100	10,339,200	10,339,200	415,689,300	415,689,300
Easton City	56.90	0	0	0	0	0	0
Genoa Township	23,134.94	2,117,710,200	2,117,710,200	74,887,300	74,887,300	2,192,597,500	2,192,597,500
Green Oak Township	23,697.12	2,025,214,128	2,025,193,358	79,462,208	79,462,208	2,104,676,336	2,104,655,566
Hamburg Township	23,085.20	2,022,538,635	2,022,538,635	30,728,600	30,728,600	2,053,267,235	2,053,267,235
Hardy Township	22,781.82	597,579,947	597,579,947	39,121,929	39,121,929	636,701,876	636,701,876
Hartland Township	23,836.47	1,358,461,700	1,358,461,700	50,020,600	50,020,600	1,408,482,300	1,408,482,300
Howell City	2,386.70	651,684,019	651,684,019	23,864,600	23,864,600	675,548,619	675,548,619
Howell Township	20,501.36	689,699,783	689,699,783	59,563,527	59,563,527	749,263,310	749,263,310
Iosco Township	22,679.87	306,653,850	306,653,850	38,470,770	38,470,770	345,124,620	345,124,620
Marion Township	22,944.93	1,029,122,100	1,029,122,100	41,042,501	41,042,501	1,070,164,601	1,070,164,601
Oscoda Township	23,528.95	1,144,366,300	1,144,366,300	52,663,200	52,663,200	1,197,029,500	1,197,029,500
Putnam Township	22,781.82	706,014,843	706,014,843	31,854,869	31,854,869	737,869,712	737,869,712
Tyrone Township	23,507.39	974,809,873	974,809,873	55,837,500	55,837,500	1,030,647,373	1,030,647,373
<b>Totals for County</b>							

Personal and Real Totals



**Equalized Valuations - REAL**

Livingston COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2025 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners							(Col. 7) Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property	
Brighton City		332,619,100	30,923,000	495,985,000				859,527,100
Brighton Township	216,300	166,190,500	57,488,200	1,766,829,500				1,990,724,500
Cohoctah Township	41,167,380	4,823,100	2,438,800	227,319,847				275,749,127
Conway Township	45,556,110	578,460	71,250	215,964,869				262,170,689
Deerfield Township	46,674,000	2,748,700	3,472,900	352,454,500				405,350,100
Anton City								0
Genoa Township	9,446,300	305,305,400	52,680,900	1,750,277,600				2,117,710,200
Green Oak Township	3,266,930	184,469,400	162,854,700	1,674,602,328				2,025,193,358
Leamburg Township	2,087,760	67,286,060	9,225,200	1,943,939,615				2,022,538,635
Handy Township	40,411,700	65,615,719	80,903,505	410,649,023				597,579,947
Hartland Township	21,130,400	189,583,600	10,279,900	1,137,467,800				1,358,461,700
Howell City		210,375,300	67,861,800	373,446,919				651,684,019
Howell Township	24,031,544	125,687,963	70,459,322	469,520,954				689,699,783
Iosco Township	40,320,450	2,993,000	250,600	263,089,800				306,653,850
Marion Township	17,325,800	14,304,900	3,064,600	994,426,800				1,029,122,100
Oceola Township	24,328,100	69,991,000	1,543,500	1,048,503,700				1,144,366,300
Putnam Township	16,078,866	41,270,691	3,006,586	645,658,700				706,014,843
Tyrone Township	10,203,100	30,515,100	10,226,600	918,708,573			5,156,500	974,809,873
<b>Totals for County</b>								



Livingston **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2025 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Unadilla Township	20,564,650	3,507,650	304,550	242,241,750			266,618,600
<b>Totals for County</b>	362,809,390	1,817,865,643	567,055,913	14,931,087,278	0	5,156,500	17,683,974,724

**Assessed Valuations - REAL**

Livingston COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2025 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review							(Col. 7) Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property	
Brighton City		332,619,100	30,923,000	495,985,000				859,527,100
Brighton Township	216,300	166,190,500	57,488,200	1,766,829,500				1,990,724,500
Cohoctah Township	41,167,380	4,823,100	2,438,800	227,319,847				275,749,127
Conway Township	45,556,110	578,460	71,250	215,964,869				262,170,689
Deerfield Township	46,674,000	2,748,700	3,472,900	352,454,500				405,350,100
Genoa Township	9,446,300	305,305,400	52,680,900	1,750,277,600				2,117,710,200
Green Oak Township	3,287,700	184,469,400	162,854,700	1,674,602,328				2,025,214,128
Hamburg Township	2,087,760	67,286,060	9,225,200	1,943,939,615				2,022,538,635
Handy Township	40,411,700	65,615,719	80,903,505	410,649,023				597,579,947
Hartland Township	21,130,400	189,583,600	10,279,900	1,137,467,800				1,358,461,700
Howell City		210,375,300	67,861,800	373,446,919				651,684,019
Howell Township	24,031,544	125,687,963	70,459,322	469,520,954				689,699,783
Iosco Township	40,320,450	2,993,000	250,600	263,089,800				306,653,850
Marion Township	17,325,800	14,304,900	3,064,600	994,426,800				1,029,122,100
Oceola Township	24,328,100	69,991,000	1,543,500	1,048,503,700				1,144,366,300
Putnam Township	16,078,866	41,270,691	3,006,586	645,658,700				706,014,843
Tyrone Township	10,203,100	30,515,100	10,226,600	918,708,573			5,156,500	974,809,873
<b>Totals for County</b>								

The instructions for completing this form are on the reverse side of page 3.

**LIVINGSTON** COUNTY

Statement of acreage and valuation in the year 2025 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review							Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7)	
Unadilla Township	20,564,650	3,507,650	304,550	242,241,750			266,618,600	
<b>Totals for County</b>	362,830,160	1,817,865,643	567,055,913	14,931,087,278	0	5,156,500	17,683,995,494	

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF \_\_\_\_\_ COUNTY**

WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in \_\_\_\_\_ County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

These certifications are made on the \_\_\_\_\_ day of April \_\_\_\_\_, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

I signed this \_\_\_\_\_ day of \_\_\_\_\_.

By \_\_\_\_\_  
Chairperson of Board of Commissioners

Equalization Director

Clerk of Board of Commissioners

**INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET**

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

# TAXABLE VALUE - AD VALOREM - 2025

TOWNSHIPS	REAL				DEV	TOTAL REAL	PERSONAL				AD VALOREM TOTAL
	AGR	COM	IND	RES			IND PERS	UTIL PERS	TOTAL PERS	TOTAL PERS	
CONWAY	19,345,942	442,570	23,340	148,073,857	0	167,885,709	344,940	0	6,257,450	6,602,390	174,488,099
COHOCTAH	18,378,422	3,022,292	816,928	135,889,173	0	158,106,815	419,300	268,800	6,010,800	6,998,900	164,805,715
DEERFIELD	15,713,035	1,847,721	2,055,484	240,219,765	0	259,836,005	351,000	0	9,988,200	10,339,200	270,175,205
TYRONE	4,494,424	19,560,622	4,399,396	641,060,341	2,786,369	672,301,152	1,300,000	70,000	54,467,500	55,837,500	728,138,652
HANDY	17,754,931	39,722,852	48,666,004	290,491,683	0	396,635,470	6,577,539	9,922,165	22,622,225	39,121,929	435,757,399
HOWELL	11,918,962	90,382,927	49,159,590	326,729,399	0	478,190,878	13,039,761	1,059,602	45,464,164	59,563,527	537,754,405
OCEOLA	10,568,912	56,110,642	1,147,185	783,986,779	0	851,823,518	4,669,300	391,600	47,602,300	52,663,200	904,486,718
HARTLAND	10,532,136	147,825,893	7,884,610	819,095,511	0	985,338,150	13,911,700	841,300	35,267,600	50,020,600	1,035,358,750
IOSCO	16,632,413	2,158,854	110,226	177,169,310	0	196,070,803	1,593,071	0	36,877,699	38,470,770	234,541,573
MARION	7,654,283	9,844,753	2,157,187	743,795,942	0	763,452,165	4,130,001	0	36,912,500	41,042,501	804,494,666
GENOA	5,265,168	239,061,839	33,880,198	1,318,235,916	0	1,596,443,121	25,437,200	8,326,800	41,123,300	74,887,300	1,671,330,421
BRIGHTON	120,466	148,149,720	46,507,919	1,347,720,809	0	1,542,498,914	10,775,500	2,214,200	29,019,200	42,008,900	1,584,507,814
UNADILLA	8,503,114	2,604,768	140,440	158,048,662	0	169,296,984	925,400	130,000	31,121,600	32,177,000	201,473,984
PUTNAM	8,734,861	27,852,674	1,082,858	455,929,345	0	493,599,738	1,396,052	0	30,458,817	31,854,869	525,454,607
HAMBURG	776,286	40,818,760	5,667,987	1,400,496,972	0	1,447,760,005	6,339,030	129,260	24,260,310	30,728,600	1,478,488,605
GREEN OAK	1,770,539	125,960,445	77,594,454	1,239,004,144	0	1,444,329,582	36,102,308	12,350,000	31,009,900	79,462,208	1,523,791,790
<b>TWP TOTAL:</b>	<b>158,163,894</b>	<b>955,367,332</b>	<b>281,293,806</b>	<b>10,225,957,608</b>	<b>2,786,369</b>	<b>11,623,569,009</b>	<b>127,312,102</b>	<b>35,703,727</b>	<b>488,463,565</b>	<b>651,479,394</b>	<b>12,275,048,403</b>

CITIES	REAL				DEV	TOTAL REAL	PERSONAL				AD VALOREM TOTAL
	AGR	COM	IND	RES			IND PERS	UTIL PERS	TOTAL PERS	TOTAL PERS	
HOWELL	0	130,518,346	36,140,848	261,180,427	0	427,839,621	8,473,000	894,200	14,497,400	23,864,600	451,704,221
BRIGHTON	0	219,188,489	21,639,061	373,880,570	0	614,708,120	21,927,700	404,300	15,405,700	37,737,700	652,445,820
<b>CITY TOTAL:</b>	<b>0</b>	<b>349,706,835</b>	<b>57,779,909</b>	<b>635,060,997</b>	<b>0</b>	<b>1,042,547,741</b>	<b>30,400,700</b>	<b>1,298,500</b>	<b>29,903,100</b>	<b>61,602,300</b>	<b>1,104,150,041</b>
<b>COUNTY TOTAL:</b>	<b>158,163,894</b>	<b>1,305,074,167</b>	<b>339,073,715</b>	<b>10,861,018,605</b>	<b>2,786,369</b>	<b>12,666,116,750</b>	<b>157,712,802</b>	<b>37,002,227</b>	<b>518,366,665</b>	<b>713,081,694</b>	<b>13,379,198,444</b>

\*\*\*INFORMATIONAL ONLY (VILLAGE TAXABLE VALUES ARE REPORTED AS PART OF THE TAXABLE VALUE OF THEIR RESPECTIVE TOWNSHIPS)\*\*

VILLAGES	***REAL***				RES	TOTAL REAL	***PERSONAL***				AD VALOREM TOTAL
	AGR	COM	IND	IND			IND PERS	UTIL PERS	TOTAL PERS	TOTAL PERS	
FOWLerville	0	27,774,091	29,315,369	55,266,487	0	112,355,947	2,958,641	2,168,523	5,126,033	10,253,197	122,609,144
PINCKNEY	0	20,674,699	303,500	83,515,234	0	104,493,433	1,363,623	2,951,908	4,315,531	8,621,062	108,808,964
<b>VILLAGE TOTAL:</b>	<b>0</b>	<b>48,448,790</b>	<b>29,618,869</b>	<b>138,781,721</b>	<b>0</b>	<b>216,849,380</b>	<b>4,322,264</b>	<b>2,168,523</b>	<b>8,077,941</b>	<b>14,568,728</b>	<b>231,418,108</b>