



Livingston County Board of Commissioners Meeting Agenda

April 14, 2026

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>

Commissioners

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

Pages

1. **Call Meeting to Order**
2. **Roll Call**
3. **Approval of Agenda**
4. **Call to the Public**
Act 388 of 1976 offer; Act 267 of 1976
5. **Resolutions for Consideration**
 - 5.1 **2026-04-039 (Roll Call Vote)** Brendan Scheitz 3
Resolution to Adopt the 2026 County Equalization Report as Submitted with the Accompanying Statements - Equalization
 - 5.2 **2026-04-040 (Roll Call Vote)** Joe Mangan 14
Resolution to Submit the Estimated 2027 General Fund Budget to the Tax Allocation Board – Fiscal Services
6. **Accounts Payable Reports**
 - 6.1 **Claims dated: April 14, 2026**
 - 6.2 **Payables dated: March 9 through March 22, 2026**
7. **Call to the Public**
Act 388 of 1976 offer; Act 267 of 1976
8. **Closed Session**
MCL15.268(a) to Consider a Periodic Personnel Evaluation of the County Administrator

9. Adjournment

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

Resolution to Adopt the 2026 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 2026 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 \$18,639,999,758; personal property equalized at \$744,067,435; for a total County Equalized Value of \$19,384,067,193, pursuant to Section 211.34 MCL, 1948, as amended.

#

**MOVED:
SECONDED:
CARRIED:**

Memorandum



To: Livingston County Board of Commissioners

From: Brendan Scheitz

Date: 04/01/2026

Re: 2026 Equalization Report

Equalization is an annual process that analyzes property sales across different classes to determine whether assessed values should increase or decrease, ensuring uniform and equitable assessments. The current cycle began in April 2025 and concludes with the 2026 Equalization.

Two types of studies are used to establish assessment ratios: sales ratio studies and appraisal studies. Sales ratio studies are typically applied to residential properties, where verified arm's length transactions, defined by the General Property Tax Act, are compared to assessed values to calculate ratios for the class.

Appraisal studies are used for classes with limited sales data, such as agricultural, commercial, and industrial properties. After confirming arm's length transactions, appraisals are conducted using current market data, and the resulting values are compared to assessed values to determine class ratios. Approximately 800 appraisals are completed annually.


Assessment ratios are determined based on the composition of property classes within each unit. Assessors apply any necessary value adjustments, ensuring that final ratios for each class fall within the required range of 49% to 50%. For the current year, all units met this standard.

The equalization process is a collaborative effort between the local unit assessors and equalization. We could not achieve this without a good working relationship. Their professionalism and great work ethic is commendable.

Attached you will find the 2026 Livingston County Equalization Report. This report consists of seven pages listing each local unit of government in Livingston County and its corresponding assessed and county equalized values. An additional page is included for information purposes showing the tentative taxable values for each municipality.

If you have any questions, please contact the Equalization Department.

Respectfully submitted,


Brendan Scheitz,

Livingston County Equalization Director

Personal and Real Property - TOTALS

Livingston **COUNTY**

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

03/27/2026 03:01PM

Statement of acreage and valuation in the year 2026 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Brighton City	2,392.06	910,162,300	910,162,300	44,353,800	44,353,800	954,516,100	954,516,100
Brighton Township	22,091.75	2,086,920,000	2,086,920,000	45,655,300	45,655,300	2,132,575,300	2,132,575,300
Cohoctah Township	24,602.89	281,841,100	281,841,100	6,535,400	6,535,400	288,376,500	288,376,500
Conway Township	24,187.60	275,449,156	275,449,156	6,643,900	6,643,900	282,093,056	282,093,056
Deerfield Township	24,086.54	439,154,400	439,154,400	10,679,200	10,679,200	449,833,600	449,833,600
Fenton City	56.90	0	0	0	0	0	0
Genoa Township	23,134.94	2,242,843,800	2,242,843,800	76,617,500	76,617,500	2,319,461,300	2,319,461,300
Green Oak Township	23,697.12	2,133,982,500	2,133,982,500	78,748,900	78,748,900	2,212,731,400	2,212,731,400
Hamburg Township	23,085.20	2,116,096,341	2,116,096,341	33,651,560	33,651,560	2,149,747,901	2,149,747,901
Handy Township	22,781.82	641,215,376	641,215,376	42,971,454	42,971,454	684,186,830	684,186,830
Hartland Township	23,836.47	1,414,577,500	1,414,577,500	54,252,500	54,252,500	1,468,830,000	1,468,830,000
Howell City	2,386.70	687,662,200	687,662,200	29,698,300	29,698,300	717,360,500	717,360,500
Howell Township	20,501.36	723,942,647	723,942,647	61,151,998	61,151,998	785,094,645	785,094,645
Iosco Township	22,679.87	314,738,900	314,738,900	38,154,413	38,154,413	352,893,313	352,893,313
Marion Township	22,944.93	1,072,235,206	1,072,235,206	42,162,800	42,162,800	1,114,398,006	1,114,398,006
Oceola Township	23,528.95	1,214,500,900	1,214,500,900	54,289,800	54,289,800	1,268,790,700	1,268,790,700
Putnam Township	22,781.82	760,706,882	760,706,882	31,492,110	31,492,110	792,198,992	792,198,992
Tyrone Township	23,507.39	1,047,188,300	1,047,188,300	55,752,400	55,752,400	1,102,940,700	1,102,940,700
Totals for County							

Personal and Real Property - TOTALS
The instructions for completing this form are on the reverse side of page 3.

Livingston COUNTY

Statement of acreage and valuation in the year 2026 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Unadilla Township	22,223.73	276,782,250	276,782,250	31,256,100	31,256,100	308,038,350	308,038,350
Totals for County	374,508.04	18,639,999,758	18,639,999,758	744,067,435	744,067,435	19,384,067,193	19,384,067,193

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 2026 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
Brighton City		347,748,600	33,008,900	529,404,800			910,162,300
Brighton Township	236,700	169,245,900	59,343,900	1,858,093,500			2,086,920,000
Cohoctah Township	43,641,900	4,486,300	2,784,200	230,928,700			281,841,100
Conway Township	47,871,356	754,500	71,700	226,751,600			275,449,156
Deerfield Township	44,050,500	3,359,000	3,490,600	388,254,300			439,154,400
Fenton City							0
Genoa Township	9,994,700	325,664,300	64,120,600	1,843,064,200			2,242,843,800
Green Oak Township	3,353,700	198,592,300	169,189,600	1,762,846,900			2,133,982,500
Hamburg Township	2,276,360	68,455,070	9,248,570	2,036,116,341			2,116,096,341
Handy Township	42,080,096	75,442,655	81,078,924	442,613,701			641,215,376
Hartland Township	21,176,100	205,378,100	11,251,800	1,176,771,500			1,414,577,500
Howell City		211,929,800	82,972,300	392,760,100			687,662,200
Howell Township	24,508,045	124,378,650	79,140,836	495,915,116			723,942,647
Iosco Township	41,998,700	2,368,800	255,800	270,115,600			314,738,900
Marion Township	19,141,000	13,578,900	2,844,700	1,036,670,606			1,072,235,206
Oceola Township	25,061,800	80,982,900	1,997,600	1,106,458,600			1,214,500,900
Putnam Township	16,171,394	41,267,361	2,856,266	700,411,861			760,706,882
Tyrone Township	10,772,300	30,551,700	10,061,200	990,586,300		5,216,800	1,047,188,300
Totals for County							

Equalized Valuations - REAL

Livingston **COUNTY**

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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	20,744,150	3,569,700	352,050	252,116,350			276,782,250
Totals for County	373,078,801	1,907,754,536	614,069,546	15,739,880,075	0	5,216,800	18,639,999,758

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 2026 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. 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		347,748,600	33,008,900	529,404,800			910,162,300
Brighton Township	236,700	169,245,900	59,343,900	1,858,093,500			2,086,920,000
Cohoctah Township	43,641,900	4,486,300	2,784,200	230,928,700			281,841,100
Conway Township	47,871,356	754,500	71,700	226,751,600			275,449,156
Deerfield Township	44,050,500	3,359,000	3,490,600	388,254,300			439,154,400
Fenton City							0
Genoa Township	9,994,700	325,664,300	64,120,600	1,843,064,200			2,242,843,800
Green Oak Township	3,353,700	198,592,300	169,189,600	1,762,846,900			2,133,982,500
Hamburg Township	2,276,360	68,455,070	9,248,570	2,036,116,341			2,116,096,341
Handy Township	42,080,096	75,442,655	81,078,924	442,613,701			641,215,376
Hartland Township	21,176,100	205,378,100	11,251,800	1,176,771,500			1,414,577,500
Howell City		211,929,800	82,972,300	392,760,100			687,662,200
Howell Township	24,508,045	124,378,650	79,140,836	495,915,116			723,942,647
Iosco Township	41,998,700	2,368,800	255,800	270,115,600			314,738,900
Marion Township	19,141,000	13,578,900	2,844,700	1,036,670,606			1,072,235,206
Oceola Township	25,061,800	80,982,900	1,997,600	1,106,458,600			1,214,500,900
Putnam Township	16,171,394	41,267,361	2,856,266	700,411,861			760,706,882
Tyrone Township	10,772,300	30,551,700	10,061,200	990,586,300		5,216,800	1,047,188,300
Totals for County							

Assessed Valuations - REAL

Livingston **COUNTY**

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

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Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(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	20,744,150	3,569,700	352,050	252,116,350			276,782,250
Totals for County	373,078,801	1,907,754,536	614,069,546	15,739,880,075	0	5,216,800	18,639,999,758

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.

Signed this _____ day of _____, _____.

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 units 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 - 2026

TOWNSHIPS	REAL						PERSONAL				AD VALOREM
	AGR	COM	IND	RES	DEV	TOTAL REAL	COM PERS	IND PERS	UTIL PERS	TOTAL PERS	TOTAL
CONWAY	20,026,084	576,039	23,970	154,698,116	0	175,324,209	194,200	0	6,449,700	6,643,900	181,968,109
COHOCTAH	18,933,910	2,811,380	838,977	142,450,961	0	165,035,228	389,400	267,500	5,878,500	6,535,400	171,570,628
DEERFIELD	15,065,752	1,897,168	2,340,854	255,258,656	0	274,562,430	429,900	0	10,249,300	10,679,200	285,241,630
TYRONE	4,626,060	20,300,080	4,518,161	676,354,516	2,348,367	708,147,184	1,493,600	75,000	54,183,800	55,752,400	763,899,584
HANDY	17,306,399	45,775,478	52,143,967	305,582,660	0	420,808,504	6,800,716	10,384,878	25,785,860	42,971,454	463,779,958
HOWELL	12,645,998	90,262,746	51,825,838	343,422,338	0	498,156,920	15,231,673	995,514	44,924,811	61,151,998	559,308,918
OCEOLA	10,889,004	68,181,553	1,483,656	824,240,771	0	904,794,984	4,885,000	439,900	48,964,900	54,289,800	959,084,784
HARTLAND	10,908,735	151,289,142	8,088,368	857,998,093	0	1,028,284,338	16,646,400	852,100	36,754,000	54,252,500	1,082,536,838
IOSCO	16,776,418	1,763,971	113,201	186,758,423	0	205,412,013	1,523,532	0	36,630,881	38,154,413	243,566,426
MARION	9,238,712	9,538,367	2,045,165	788,175,282	0	808,997,526	4,245,300	0	37,917,500	42,162,800	851,160,326
GENOA	5,434,138	250,192,876	37,020,127	1,377,579,093	0	1,670,226,234	26,017,800	7,674,100	42,925,600	76,617,500	1,746,843,734
BRIGHTON	123,718	152,522,902	48,158,478	1,409,338,827	0	1,610,143,925	12,399,900	1,745,200	31,510,200	45,655,300	1,655,799,225
UNADILLA	8,742,109	2,658,973	144,230	166,240,961	0	177,786,273	933,300	141,100	30,181,700	31,256,100	209,042,373
PUTNAM	8,832,050	29,765,292	1,098,074	482,216,753	0	521,912,169	1,297,099	0	30,195,011	31,492,110	553,404,279
HAMBURG	797,242	43,503,737	5,806,259	1,461,638,341	0	1,511,745,579	5,748,420	246,060	27,657,080	33,651,560	1,545,397,139
GREEN OAK	1,822,539	141,026,748	81,576,272	1,298,976,589	0	1,523,402,148	34,000,300	11,500,300	33,248,300	78,748,900	1,602,151,048
TWP TOTAL:	162,168,868	1,012,066,452	297,225,597	10,730,930,380	2,348,367	12,204,739,664	132,236,540	34,321,652	503,457,143	670,015,335	12,874,754,999

CITIES	REAL						PERSONAL				AD VALOREM
	AGR	COM	IND	RES	DEV	TOTAL REAL	COM PERS	IND PERS	UTIL PERS	TOTAL PERS	TOTAL
HOWELL	0	135,559,654	37,114,821	273,726,490	0	446,400,965	8,942,600	1,761,600	18,994,100	29,698,300	476,099,265
BRIGHTON	0	240,673,793	22,081,231	396,575,287	0	659,330,311	29,723,500	497,100	14,133,200	44,353,800	703,684,111
CITY TOTAL:	0	376,233,447	59,196,052	670,301,777	0	1,105,731,276	38,666,100	2,258,700	33,127,300	74,052,100	1,179,783,376

COUNTY TOTAL:	162,168,868	1,388,299,899	356,421,649	11,401,232,157	2,348,367	13,310,470,940	170,902,640	36,580,352	536,584,443	744,067,435	14,054,538,375
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INFORMATIONAL ONLY (VILLAGE TAXABLE VALUES ARE REPORTED AS PART OF THE TAXABLE VALUE OF THEIR RESPECTIVE TOWNSHIPS)

VILLAGES	***REAL***						***PERSONAL***				AD VALOREM
	AGR	COM	IND	RES	DEV	TOTAL REAL	COM PERS	IND PERS	UTIL PERS	TOTAL PERS	TOTAL
FWLerville	143,472	31,669,160	28,065,299	57,641,252	0	117,519,183	3,930,906	3,270,100	5,157,502	12,358,508	129,877,691
PINCKNEY	0	22,520,336	310,997	86,822,320	0	109,653,653	1,152,381	0	2,902,755	4,055,136	113,708,789
VILLAGE TOTAL:	143,472	54,189,496	28,376,296	144,463,572	0	227,172,836	5,083,287	3,270,100	8,060,257	16,413,644	243,586,480

RESOLUTION

NO: 2026-04-040

LIVINGSTON COUNTY

DATE: April 14, 2026

Resolution to Submit the Estimated 2027 General Fund Budget to the Tax Allocation Board – Fiscal Services

WHEREAS, the Tax Allocation Board meets yearly to review the proposed budgets of each respective township, school district and the County; and

WHEREAS, in compliance with statutory requirement, the Tax Allocation Board will meet on Monday, April 20, 2026.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby authorizes the submission of the attached Estimated 2027 General Fund Budget for Livingston County to the Tax Allocation Board.

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**MOVED:
SECONDED:
CARRIED:**



LIVINGSTON COUNTY

Estimated 2027 General Fund Budget

	ACTUAL 2024	ACTUAL 2025 (PRE-AUDIT)	BUDGET 2026	ESTIMATED 2027
REVENUE				
Judicial	3,535,352	3,321,955	3,214,949	3,357,947
Sheriff	4,735,127	4,892,905	5,441,300	5,427,121
Other Public Safety	16,494	-	20,000	20,000
Infrastructure & Development	1,899,188	1,999,971	1,998,137	1,965,765
Health & Human Services	223,678	746,236	245,600	238,505
General Government	53,875,783	55,386,262	57,099,681	59,845,895
TOTAL REVENUE	64,285,622	66,347,328	68,019,667	70,855,233
EXPENDITURES				
Judicial	13,172,019	14,221,308	15,619,930	17,108,931
Sheriff	26,055,117	28,441,173	29,268,838	30,825,002
Other Public Safety	1,228,436	4,284,211	8,558,250	1,295,257
Infrastructure & Development	7,401,587	5,248,105	5,606,280	5,806,329
Health & Human Services	2,284,417	5,345,962	3,175,584	3,239,242
General Government	11,660,940	12,081,086	13,067,107	12,580,471
TOTAL EXPENDITURES	61,802,516	69,621,844	75,295,989	70,855,233

* This budget reflects a general forecast and not the approved annual operating budget for 2027

I hereby certify that I have received the 2027 Estimated Tax Allocation Board budget and found it to be in good order and an appropriate representation.

Wes Nakagiri

Joseph Mangan