PIERSON TOWNSHIP
MONTCALM COUNTY

EMERGENCY SERVICES SPECIAL ASSESSMENT
NORTH DISTRICT & SOUTH DISTRICT

2026 - 16
RESOLUTION NO. 4
CONFIRMATION OF SPECIAL ASSESSMENT ROLL

At a regular meeting of the Township Board of Pierson Township, Montcalm County, Michigan, held at the Township Hall, 21156 W. Cannonsville Rd, Pierson, MI 49339, on the 19th day of October, 2026, at 7:00 p.m.

PRESENT: Maioho, Bergman, Burkholder, Orcutt, Sower

ABSENT: None

The following Resolution was offered by Burkholder and seconded by Orcutt.

WHEREAS, pursuant to Act 33 of 1951, MCL 41.801 *et seq*, and Act 368 of 1978, as amended, being MCL 333.20948, the Township may defray the cost of providing emergency services, including fire service, ambulance service, and police protection through a special assessment, which assessment is to be spread across the taxable value of the parcels in the districts; and

WHEREAS, the Township currently receives fire protection and emergency services from the Nelson Township Fire Department (also known as the Sand Lake Fire Department) and the Howard City Fire Department, as authorized by law; and

WHEREAS, the Township wishes to defray the costs of providing fire services, emergency services, and police protection, including the costs and expenses of fire and emergency services motor vehicles, apparatus, equipment, housing, operations, and protection services, during the term of the special assessment and defray the costs therefor through a special assessment under Act 33 of 1951 and Act 368 of 1978, as amended; and

WHEREAS, the Township Board has resolved its intention to proceed with establishing the special assessment districts and set September 21, 2026, for a public hearing; and

WHEREAS, after notice was duly given by publication and by first class mail, the Township Board held a public hearing on September 21, 2026, at which the Township Board heard and considered objections to the proposed special assessment districts and all other matters related to the special assessment districts; and

WHEREAS, following the public hearing, the Township resolved to determine the special assessment districts known as the Pierson Township Emergency Services District North (the "North District") and the Pierson Township Emergency Services District South (the "South District") (together, the "Districts"), and directed the Township Supervisor to prepare a special assessment roll for the Districts; and

WHEREAS, the Township Supervisor has prepared and certified a special assessment roll for the parcels located in the Districts and has reported the special assessment roll to the Township Board; and

WHEREAS, after giving proper notice, the Township Board held a public hearing on October 19, 2026, to consider the proposed special assessment roll for the Districts and objections thereto; and

WHEREAS, after hearing all persons interested therein, giving due consideration to all written objections to said special assessment roll filed with the Township Clerk and after reviewing said special assessment roll, the Township Board deems said special assessment roll to be fair, just and equitable, and that each of the assessments contained therein is proportionate to the benefits to be derived by the parcel of land assessed.

NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:

1. The special assessment roll for the Districts (the "Special Assessment Roll"), as reported to the Township Board by the Township Supervisor, attached hereto as **Exhibit A**, is hereby confirmed and shall be known and designated for each District as Special Assessment Roll No. 1 (the "Roll"), which includes parcels with no assessment, in the event those parcels become taxable during the 5-year assessment period.

2. The Township Clerk shall endorse on the Roll the date of this meeting as the date of confirmation of said Roll.

3. The Districts will remain in effect for a period of five (5) years. The Township will annually determine the amount to be assessed in the Districts and hold a public hearing in the manner required by Act 33.

4. Each annual assessment pursuant to the Roll shall be levied on December 1 and shall be due and payable in February, in the same manner as general property taxes. The first assessment shall be levied on December 1, 2026.

5. If an annual assessment is not paid when due, then the assessment shall be considered to be delinquent and there shall be collected a penalty at the rate of one percent (1%) for each month or fraction of a month, that the assessment remains unpaid before being reported to the Township Board for reassessment upon the Township tax roll.

6. All special assessments contained in the Roll shall, from the date of confirmation of the Roll, constitute a lien upon the respective parcels of land assessed. Such lien shall be of the same character and effect as the lien created for Township taxes and shall include accrued penalties.

7. The special assessments made in the Roll are hereby ordered and directed to be collected and the Township Clerk shall deliver the Roll to the Township Treasurer with her warrant

attached thereto, which said warrant shall command the Township Treasurer to collect the special assessments in the Roll in accordance with the direction of the Township Board in respect thereto and which warrant shall further require the Township Treasurer to include as a delinquent tax any unpaid special assessment which is delinquent on the last day of February, and the delinquent taxes returned to the County Treasurer the next day pursuant to Section 55 of the General Property Tax Act, MCL 211.55. The form of said warrant is attached as **Exhibit B.**

8. Upon receiving the Roll and warrant, the Township Treasurer shall proceed to collect the several amounts assessed therein as the same shall become due.

9. All actions taken by Township officials, employees, and agents with respect to the special assessment are hereby ratified and confirmed.

10. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

ADOPTED:

YEAS: Maioho, Bergman, Burkholder, Orcutt, Sower

NAYS: None

STATE OF MICHIGAN)
)
COUNTY OF MONTCALM)

I, Sara Burkholder, the duly qualified and acting Township Clerk of the Township of Pierson, Montcalm County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said Township at a regular meeting held on the 19th day of October, 2026, at 7:00 p.m.

Sara B

Sara Burkholder, Township Clerk

EXHIBIT B

WARRANT OF TOWNSHIP CLERK

I, Sara Burkholder, the Township Clerk of the Township of Pierson, Montcalm County, Michigan, hereby direct and command you, Lydia Orcutt, Township Treasurer, to collect the assessments set forth on the attached Special Assessment Roll for the Pierson Township Emergency Services District North (the "North District") and the Pierson Township Emergency Services District South (the "South District"), in accordance with the directions of the Township Board with respect thereto set forth in a Resolution adopted by the Township Board on October 19, 2026, confirming such special assessment roll of the Township. In particular, you shall include as a delinquent tax any unpaid special assessment which is delinquent on the last day of February, and the delinquent taxes returned to the County Treasurer the next day, pursuant to Section 55 of the General Property Tax Act, MCL 211.55.

Date: October 19, 2026

Sara B

Sara Burkholder, Township Clerk