

**TOWNSHIP OF PIERSON
COUNTY OF MONTCALM, MICHIGAN**

Minutes of a regular meeting of the Township Board of the Township of Pierson, Montcalm County, Michigan, held at the Township Hall in said Township on the 15th day of September, 2025, at 7:00 p.m.

PRESENT: Members: Buyze, Bergman, Burkholder, Orcutt

ABSENT: Members: Sower

The following resolution was offered by Member Bergman and supported by Member Orcutt:

RESOLUTION NO. 2025-19

SPECIAL ASSESSMENT RESOLUTION NO. 4

**CONFIRMATION OF SPECIAL ASSESSMENT ROLL; LIEN;
PAYMENT AND COLLECTION OF SPECIAL ASSESSMENT**

WHEREAS, the Township Board, pursuant to Act 188 of the Public Acts of Michigan of 1954, as amended ("Act 188") has resolved its intent to renew and make public improvements consisting of the paving and seal coating of West Hillis Road in the Township (the "Improvements"); and

WHEREAS, after notice duly given by publication on August 30, 2025, and September 6, 2025, in the *Daily News (Greenville)*, and by first-class mail on or before August 19, 2025, pursuant to Act 188, the Township Board held a public hearing to consider a proposed special assessment roll for the West Hillis Road Improvement Special Assessment District (the "District") and objections thereto for said Improvements, on September 15, 2025, at the Pierson Township Hall; 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 and objections to the District, the Township Board has determined that the District and Special Assessment Roll shall be amended in the following manner:

None

; and

WHEREAS, the Township Board has deemed said special assessment roll, as so amended, to be fair, just, and equitable, and that each of the assessments contained therein is relative 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 prepared by the Township Supervisor and reported to the Township Board for the three-year term of the District, a copy of which roll is attached hereto as Exhibit A, is hereby confirmed and shall be known and designated for the District as Special Assessment Roll No. 1 (the "Roll").

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

3. The Roll shall be divided into three annual installments, the first of which installments shall be billed on or around December 1, 2025, and due and payable on or before February 17, 2026, and all subsequent installments shall be billed on or before December 1 and due and payable on or before February 14 of each year thereafter; provided, however, that in accordance with that certain resolution adopted on July 21, 2025, by the Township Board, the amount to be assessed to each parcel shall be subject to a periodic redetermination and adjustment by resolution of the Township Board on or before September 30 based upon (1) the approximate or actual cost of the Improvements for that year, and (2) the amount of unexpended funds, including surplus special assessments from the previous year. If there are surplus special assessment collections during the term of the District, the Township Board may determine to use the surplus funds to pay the cost of the Improvements in lieu of levying an annual installment of the special assessment for that year. In such case, the determination by the Township Board shall not (a) preclude the Township from assessing properties within the District for a future installment in years following or

(b) constitute a waiver of the Township's right to levy future installments of the special assessment for the Improvements.

4. Interest, payable annually on each installment due date, shall be paid on the balance of unpaid installments at the rate of three percent (3%) per annum commencing after March 1, 2026, provided, however, that if the Township issues bonds in anticipation of the unpaid installments of the special assessments, said interest rate shall be adjusted by the Township Board to a rate not exceeding three percent (3%) above the average rate of interest borne by said bonds.

5. Future due installments of an assessment against any parcel of land may be paid to the Township Treasurer at any time in full, with interest accrued through the month in which said installments are paid.

6. If an installment of a special assessment is not paid when due, then the installment shall be considered to be delinquent and there shall be collected, in addition to the interest provided in paragraph 4, above, a penalty at the rate of three percent (3%) for each month or fraction of a month, that the installment remains unpaid before being reported to the Township Board for reassessment upon the Township tax roll.

7. All special assessments contained in the Roll, including any part thereof deferred as to payment, shall from the date of confirmation of the Roll, pursuant to Act 188, constitute a lien upon the respective parcels of land assessed.

8. 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 the Clerk's warrant attached thereto, which 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 hereto as Exhibit B.

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

10. The Township Clerk shall, as soon as possible but in no event more than seven (7) days after confirmation of the Roll, send notice of special assessment, in the form attached hereto as Exhibit C, to the person responsible for payment of the ad valorem property taxes on, the record owner of, or party in interest in, each parcel of land assessed, at the address shown for such persons upon the last township tax assessment roll for ad valorem tax purposes which was reviewed by the Township Board of Review, subject to any subsequent changes in the names and addresses of the owners or parties listed thereon.

11. All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby rescinded.

AYES: Buyze, Bergman, Burkholder, Orcutt

NAYS: None

ABSENT: Sower

RESOLUTION DECLARED ADOPTED.



Sara Burkholder, Clerk
Township of Pierson

STATE OF MICHIGAN)
) ss.
COUNTY OF MONTCALM)

I, Sara Burkholder, the duly qualified and acting Clerk of the Township of Pierson, Montcalm County, Michigan (the "Township") do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Township Board of the Township at a regular meeting thereof held on September 15, 2025, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267 of the Public Acts of Michigan of 1976, as amended, including in the case of a special or rescheduled meeting, notice by publication or posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have affixed my official signature this 15th day of September, 2025.



Sara Burkholder, Clerk
Township of Pierson

EXHIBIT A
TOWNSHIP OF PIERSON
COUNTY OF MONTCALM, MICHIGAN
WEST HILLIS ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT

Special Assessment Roll No. 1

Lots and parcels numbered:

015-019-010-20	015-750-005-00
015-019-011-10	015-750-006-00
015-019-011-20	015-750-007-00
015-019-011-30	015-750-008-00
015-019-011-51	015-750-009-00
015-019-011-52	015-750-010-00
015-019-012-00	015-750-011-00
015-019-013-00	015-750-012-00
015-019-015-00	015-750-013-00
015-019-016-10	015-750-014-00
015-019-018-00	015-750-015-00
015-019-019-00	015-750-016-00
015-019-019-10	015-750-017-00
015-019-019-20	015-752-020-00
015-019-020-20	015-752-026-00
015-750-001-00	015-752-027-00
015-750-002-00	015-752-030-01
015-750-003-00	015-752-033-00
015-750-004-00	

EXHIBIT B

WARRANT OF TOWNSHIP CLERK

I, Sara Burkholder, the Township Clerk of the Township of Pierson, Montcalm County, Michigan, hereby direct you, Lydia Orcutt Township Treasurer, to collect the assessments set forth on the attached West Hillis Road Improvement Special Assessment Roll No. 1, in accordance with the directions of the Township Board in respect thereto set forth in a Resolution adopted by the Township Board on September 15, 2025, confirming such special assessment roll of the Township.

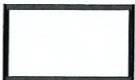
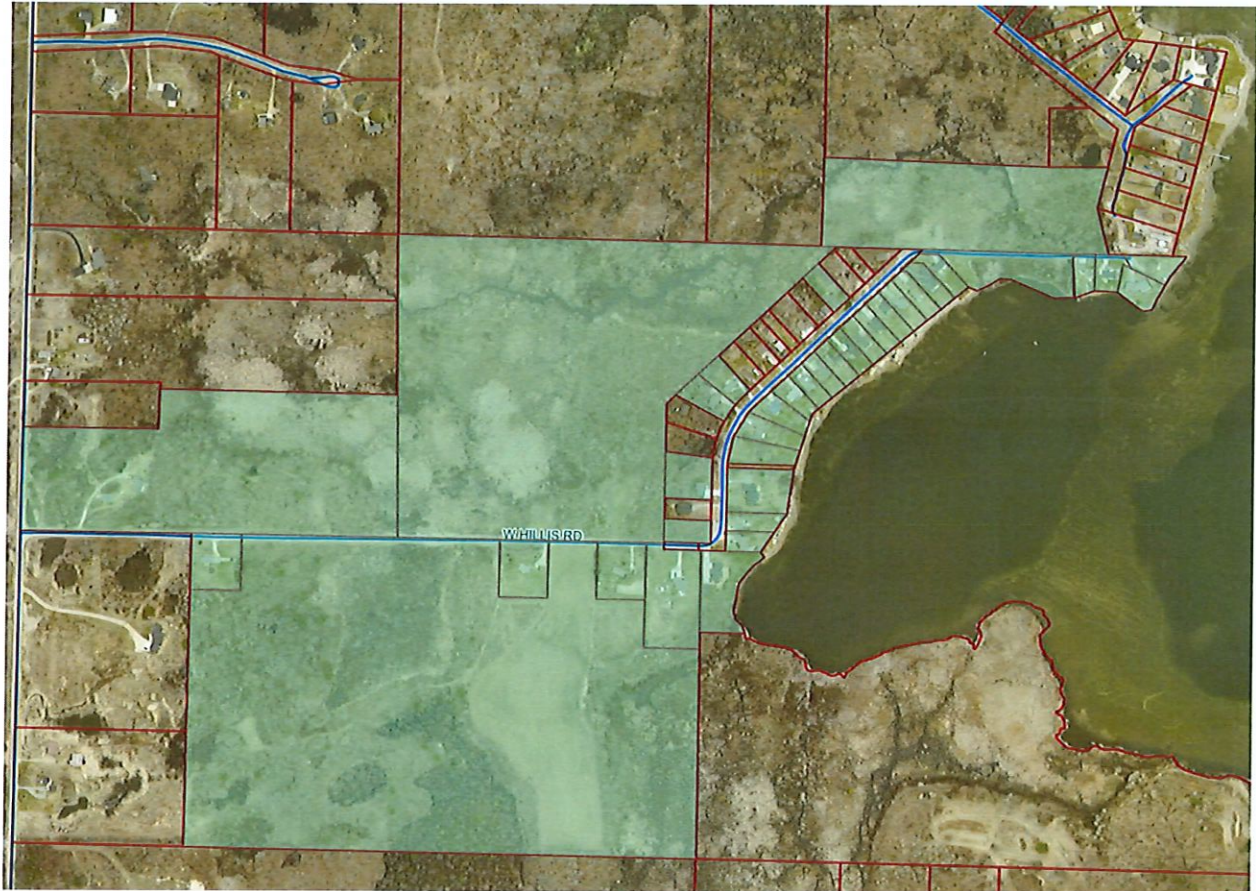
DATED: September 15, 2025

A handwritten signature in blue ink, appearing to read "Sara B", followed by a long horizontal line extending to the right.

Sara Burkholder, Clerk
Township of Pierson

MAP OF SPECIAL ASSESSMENT DISTRICT

(Includes only those parcels of land having frontage on West Hillis Road or deeded or dedicated access thereto)



Boundary of West Hillis Road Improvement Special Assessment District

EXHIBIT C

[To be retyped on Pierson Township Letterhead]

NOTICE OF SPECIAL ASSESSMENT

WEST HILLIS ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT

TO ALL PROPERTY OWNERS OR PARTIES IN INTEREST IN WEST HILLIS ROAD IMPROVEMENT SPECIAL ASSESSMENT DISTRICT (the "District"):

Following the September 15, 2025 public hearing to consider the special assessment roll, the Township Board confirmed the special assessment roll for the District on September 15, 2025.

A PROPERTY OWNER OR ANY PERSON HAVING ANY INTEREST IN THE REAL PROPERTY ASSESSED ON THE SPECIAL ASSESSMENT ROLL CONFIRMED BY THE TOWNSHIP BOARD ON SEPTEMBER 15, 2025, MAY FILE A WRITTEN APPEAL OF THE SPECIAL ASSESSMENT WITH THE MICHIGAN TAX TRIBUNAL WITHIN 30 DAYS AFTER CONFIRMATION OF THE SPECIAL ASSESSMENT ROLL, IF THE SPECIAL ASSESSMENT WAS PROTESTED AT THE HEARING ON THE CONFIRMATION OF THE SPECIAL ASSESSMENT ROLL.

You may pay your special assessment in a maximum of five annual installments, the first of which will be **added to the winter billing** is due on or before February 17, 2026, and such amount may be paid without interest or penalty up to and including February 17, 2026, after which interest and penalty will apply. At any time, the balance of your special assessment may be prepaid in full.

For additional information about the assessment, call Sara Burkholder, Township Clerk, at (616) 636-8570.

TOWNSHIP OF PIERSON

Permanent Parcel No. _____

Annual Installment (First Year only): _____