

**WAYS AND MEANS PERSONNEL/HUMAN SERVICES
COMMITTEE OF THE WHOLE
AGENDA**

TUESDAY, APRIL 14, 2026

4:00 p.m.

COMMISSION CHAMBERS, FOURTH FLOOR, BAY COUNTY BUILDING

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PLEDGE OF ALLEGIANCE**
- IV. CHANGES TO AGENDA**
- V. APPROVAL OF AGENDA**
- VI. MINUTES (4/7/2026)**
- VII. PUBLIC INPUT (3 Minute Maximum Per Person)**
- VIII. PETITIONS AND COMMUNICATIONS**
 - A. Presentations (4:00 p.m.)**
 - 1. Recognizing Zander Walraven’s Academic Achievement (Proposed resolution attached)**
 - 2. Bay County Library System Update Presented by Kirsten Wellnitz and Kevin Ayala (Receive)**
 - B. Board of Commissioners: Authorize Land Lease Agreement – TAG Towers LLC (Bay City State Park/Water & Sewer Site) (Seeking Board authorization of execution of a Land Lease Agreement, and the associated Memorandum of Land Lease Agreement, with TAG Towers LLC for the use of Bay County-owned property located at 2701 North Euclid Avenue, Bay City, Michigan; authorization for Board Chair to sign; approval for revenues generated under this agreement to be allocated to the Bay County Department of Water & Sewer; approval of required budget adjustments – proposed resolution attached)**

- C. Director of 911 Central Dispatch: CORE Technology Annual Maintenance Agreement 2026 (Seeking Board approval of Agreement for the period of January 1, 2026, through December 31, 2026; authorization for Board Chair to sign; approval of required budget adjustments – proposed resolution attached)**

- D. Equalization Director: 2026 Equalization Report (Seeking Board approval of the attached Bay County Equalization Report for 2026; authorization for Board Chair to sign – proposed resolution attached)**

- E. Bay County Courts:**
 - 1. Court Administrator: Tyler Technologies-Jury Payments Agreement 2026 (Seeking Board approval of amendment to the Agreement with Tyler Technologies to extend the Jury Payment Contract for a period of three (3) years; authorization for Board Chair to sign; approval of required budget adjustments – proposed resolution attached)**

 - 2. Court Administrator: BJA FY25 Edward Byrne Memorial Justice Assistance Grant (Seeking Board authorization to apply for and, if awarded, acceptance of grant; authorization for Board Chair to sign; approval of required budget adjustments – proposed resolution attached)**

 - 3. Director of the Friend of the Court: FOC Office Reorganization 2026 (Seeking Board approval of Friend of the Court office reorganization, including the creation of a Domestic Relations Attorney Referee (PC10) position and the reclassification of a Senior Enforcement Specialist (TF08) to Chief Enforcement Officer (MC06); approval for use of funds from the Friend of the Court 215 Fund to cover the remaining costs associated with this reorganization, not to exceed \$19,302.40; approval of required budget adjustments – proposed resolution attached)**

 - 4. Director of the Friend of the Court: FOC Office Reconstruction 2026 (Seeking Board approval for budget adjustment and the allocation of remaining funds within the Bay County Friend of the Court’s 215 Fund for the continuation and completion of the Friend of the Court hearing room construction, in an amount not to exceed \$37,000; approval of required budget adjustments – proposed resolution attached)**

- F. Personnel Director: Brown & Brown Agreement 2026 (Seeking Board approval for renewal Agreement with Brown and Brown as Bay County’s Insurance Broker for Workers’ Compensation and Excess Liability Insurance Coverage for 2026; authorization for Board Chair to sign; approval of required budget adjustments – proposed resolution attached)**

- IX. REFERRALS
- X. UNFINISHED BUSINESS
- XI. NEW BUSINESS
- XII. CLOSED SESSION (IF REQUIRED)
- XIII. MISCELLANEOUS
- XIV. ANNOUNCEMENTS
- XV. ADJOURNMENT

PLEASE NOTE THE CHANGE: The Committee Chair has requested that any Elected Official or Department/Division Head placing an item on the agenda be present or have a representative present to speak to their request and answer any questions posed by Committee members. **Attending the Full Board meeting is unnecessary if the request is approved unanimously at the Committee meeting, unless otherwise directed.**

If any participants plan to be present via Zoom, please contact Nick Paige prior to the meeting (paigen@baycountymi.gov).

Join Zoom Meeting

<https://us02web.zoom.us/j/81694266170>

Meeting ID: 816 9426 6170

Passcode: 547697

One tap mobile

+13126266799,,81694266170#,,,,*547697# US (Chicago)

+19292056099,,81694266170#,,,,*547697# US (New York)

The County of Bay will provide necessary and reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials to individuals with disabilities upon 10 days' notice to the County of Bay. Individuals with disabilities requiring auxiliary aids or services should contact the County of Bay by writing or calling:

Amber Davis-Johnson, ADA Coordinator

Corporation Counsel

515 Center Avenue

Fourth Floor, Bay County Building

Bay City, MI 48708

989-895-4130

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

BY: COMMITTEE OF THE WHOLE (4/14/2026)

WHEREAS, Zander Walraven, a resident of Essexville, Michigan, is a seventh-grade student at Saginaw Arts and Science Academy in the Math and Science concentration; and

WHEREAS, Zander is the son of Brett and Shawna Walraven and the proud brother of Harper Walraven; and

WHEREAS, Zander has shown remarkable compassion and leadership through his dedication to community service, serving as an active fundraiser for the Angelman Syndrome Foundation in honor of his sister; and

WHEREAS, Zander recently participated in the 2025 LAOH Irish History Contest, sponsored by the Ladies Ancient Order of Hibernians, on the topic “How the Irish Impacted the Outcome of the American Revolution”; and

WHEREAS, His essay highlighted the often underrecognized but critical contributions of Irish-descended figures such as Commodore John Barry, Major General John Sullivan, and Dr. James McHenry, arguing that the influence and service of the Irish people played a decisive role in shaping the outcome of the American Revolution; and

WHEREAS, Through his thoughtful research, historical analysis, and articulate writing, Zander won the Local Division of the 2025 LAOH Irish History Contest and has advanced to the National Competition, bringing honor and distinction to himself, his family, his school, and the Bay County community; Therefore, Be It

RESOLVED That the Bay County Board of Commissioners and Bay County Executive hereby recognizes and honors Zander Walraven for his outstanding academic achievement, community leadership, and commitment to service; Be It Further

RESOLVED That the Board and Executive commend Zander for exemplifying the very best qualities of scholarship, compassion, and civic engagement, and wishes him continued success as he advances to the National Competition and in all his future endeavors.

JEROME CRETE, CHAIR
AND COMMITTEE

Board of Commissioners - Recognizing Zander Walraven’s Academic Achievement

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___

VOICE: YEAS ___ NAYS ___ EXCUSED ___

DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___

AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___



BAY COUNTY BOARD OF COMMISSIONERS

515 Center Avenue, Suite 405, Bay City, MI 48708-5125

Tel: (989) 895-4136 | Fax: (989) 895-4226

TIM BANASZAK
CHAIRMAN
2ND DISTRICT

To: Bay County Board of Commissioners
From: Alex Poirier, Board Advisor
Date: April 7, 2026
RE: Memo to Authorize Land Lease Agreement – TAG Towers LLC
(Bay City State Park / Water & Sewer Site)

VAUGHN J. BEGICK
VICE CHAIRMAN
3RD DISTRICT

REQUEST:

This memo requests Board authorization to execute a Land Lease Agreement with TAG Towers LLC, a Delaware limited liability company, for a portion of County-owned property located at 2701 North Euclid Avenue, Bay City, Michigan (Parcel No. 010-032-100-100-00) in Bangor Township.

CHRISTOPHER T. RUPP
SERGEANT AT ARMS
5TH DISTRICT

BACKGROUND:

TAG Towers LLC has proposed leasing approximately 9,100 square feet (0.209 acres) of County-owned land for the purpose of constructing and operating a communications tower. The site is identified by TAG Towers as Site ID MI-2015. The leased premises would include a 30-foot-wide access and utility easement running from Euclid Avenue (M-247) to the lease parcel. The duration of the contact is proposed as a 5-year term with five additional 5-year renewal terms (maximum potential duration is 30 years).

KATHY NIEMIEC
1ST DISTRICT

LARRY BESON
4TH DISTRICT

FINANCE:

The proposed Land Lease Agreement will result in additional revenue to the County through the placement of telecommunications equipment on the tower. Lease payments are anticipated to be approximately \$800 per month for a single carrier, with the potential to increase to \$1,000 per month for two carriers, \$1,250 per month for three carriers, and up to \$1,550 per month for four carriers. It is proposed that all revenues generated under the agreement be retained by the Bay County Department of Water & Sewer.

JESSE DOCKETT
6TH DISTRICT

JEROME CRETE
7TH DISTRICT

RECOMMENDATION:

The Administration recommends that the Board adopt a resolution authorizing the Board Chair to execute the Land Lease Agreement and the associated Memorandum of Land Lease Agreement with TAG Towers LLC on behalf of Bay County, subject to review and approval of form by Corporation Counsel.

ALEX POIRIER
BOARD ADVISOR
Poiriera@baycountymi.gov

LINDSEY ARSENAULT
BOARD COORDINATOR
Arsenaultl@baycountymi.gov

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

- BY:** COMMITTEE OF THE WHOLE (4/14/2026)
- WHEREAS,** The Bay County Department of Water & Sewer has received a proposal from TAG Towers LLC, a Delaware limited liability company, to lease a portion of County-owned property located at 2701 North Euclid Avenue, Bay City, Michigan (Parcel No. 010-032-100-100-00) in Bangor Township; and
- WHEREAS,** The proposed lease consists of approximately 9,100 square feet (0.209 acres) for the construction and operation of a communications tower, identified as Site ID MI-2015, together with a 30-foot-wide access and utility easement extending from Euclid Avenue (M-247) to the lease parcel; and
- WHEREAS,** The proposed Land Lease Agreement provides for an initial term of five (5) years with five (5) additional five (5) year renewal options, for a maximum potential term of thirty (30) years; and
- WHEREAS,** The Land Lease Agreement is anticipated to generate revenue to the County beginning at approximately \$800 per month for a single carrier, with potential increases to \$1,000 per month for two carriers, \$1,250 per month for three carriers, and up to \$1,550 per month for four carriers; and
- WHEREAS,** It is proposed that all revenues generated under the Land Lease Agreement be retained by the Bay County Department of Water & Sewer; and
- WHEREAS,** The Bay County Administration recommends approval of the Land Lease Agreement with TAG Towers LLC; Therefore, Be It
- RESOLVED** That the Bay County Board of Commissioners authorizes the execution of a Land Lease Agreement, and the associated Memorandum of Land Lease Agreement, with TAG Towers LLC for the use of Bay County-owned property located at 2701 North Euclid Avenue, Bay City, Michigan, as described herein; Be It Further
- RESOLVED** That the Chairman of the Board is authorized to execute all necessary documents on behalf of Bay County, following Corporation Counsel review and approval; Be It Further
- RESOLVED** That all revenues generated under this agreement shall be allocated to the Bay County Department of Water & Sewer; Be It Further
- RESOLVED** That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

BOC- Authorize Land Lease Agreement – TAG Towers LLC - Bay City State Park/Water & Sewer Site

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___

VOICE: YEAS ___ NAYS ___ EXCUSED ___

DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___

AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___



BAY COUNTY

(989) 895-4051 • FAX (989) 892-3744

911 Central Dispatch

1228 Washington Ave., Bay City MI 48708

Ryan Gale
Director

Brent Rubis
Assistant Director

Ryan Manz
Emergency Management Coordinator
989-895-4112

James A Barcia
Bay County Executive

To: Jerome Crete, Chair, Committee of the Whole

From: Ryan Gale, 911 Central Dispatch Director

Date: April 7, 2026

Subject: CORE Technology Annual Maintenance Renewal

Request: 911 Central Dispatch is requesting approval to renew the annual maintenance agreement with CORE Technology Corporation for the CORE system. The renewal term is January 1, 2026 through December 31, 2026.

Background: The CORE system supports law enforcement operations throughout Bay County, including records management, mobile data access, crime bulletin functionality, MultiBridge integration for LEIN connectivity, and TalonPoint data sharing.

The annual maintenance agreement provides ongoing software updates, technical support, and system reliability necessary to ensure uninterrupted operations. These services are critical to maintaining compliance with state reporting requirements, ensuring secure data exchange, and supporting daily law enforcement and dispatch functions.

Failure to maintain this agreement would result in loss of vendor support, system updates, and potential degradation of system performance and interoperability.

Finance/Economics: The total cost for the 2026 annual maintenance renewal is \$27,736.50. This amount is budgeted within the approved 911 Central Dispatch operational budget for Fiscal Year 2026.

Recommendation: 911 Central Dispatch recommends approval of the annual maintenance renewal with CORE Technology Corporation, upon favorable review of the contract by Corporation Counsel and approval by the Board Chair.

Cc: Jim Barcia, Amber Johnson, Alex Poirier, Scott Trepkowski, Kim Priessnitz, Nicole Putt, Troy Cunningham

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

BY: COMMITTEE OF THE WHOLE (4/14/2026)

WHEREAS, Bay County 911 Central Dispatch utilizes the CORE system provided by CORE Technology Corporation to support law enforcement operations throughout Bay County, including records management, mobile data access, crime bulletin functionality, MultiBridge integration for LEIN connectivity, and TalonPoint data sharing; and

WHEREAS, The current annual maintenance agreement with CORE Technology Corporation is set to expire, and renewal is necessary to ensure continued system functionality and support; and

WHEREAS, The annual maintenance agreement provides ongoing software updates, technical support, and system reliability necessary to ensure uninterrupted operations. These services are critical to maintaining compliance with state reporting requirements, ensuring secure data exchange, and supporting daily law enforcement and dispatch functions; and

WHEREAS, Failure to maintain this agreement would result in loss of vendor support, system updates, and potential degradation of system performance and interoperability; and

WHEREAS, The total cost for the 2026 annual maintenance renewal is \$27,736.50. This amount is budgeted within the approved 911 Central Dispatch operational budget for Fiscal Year 2026; Therefore, Be It

RESOLVED That the Bay County Board of Commissioners approves the renewal of the annual maintenance agreement with CORE Technology Corporation for the CORE system for the period of January 1, 2026, through December 31, 2026; Be It Further

RESOLVED That the Chairman of the Board is authorized to execute any documents related to this Agreement following Corporation Counsel review and approval; Be It Finally

RESOLVED That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

911 Central Dispatch - CORE Technology Annual Maintenance Agreement 2026

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___

VOICE: YEAS ___ NAYS ___ EXCUSED ___

DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___

AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

BY: COMMITTEE OF THE WHOLE (4/14/2026)
RESOLVED By the Bay County Board of Commissioners that the Bay County Equalization Report for 2026 (attached) is approved and the Chairman of the Board is authorized to execute required documents related to the 2026 Bay County Equalization Report on behalf of Bay County.

JEROME CRETE, CHAIR
 AND COMMITTEE

2026 Equalization Report

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS _____ NAYS _____ EXCUSED _____

VOICE: YEAS _____ NAYS _____ EXCUSED _____

DISPOSITION: ADOPTED _____ DEFEATED _____ WITHDRAWN _____

AMENDED _____ CORRECTED _____ REFERRED _____ NO ACTION TAKEN _____



2026 Equalization Report

*Bay County
Equalization Department*

*Keegan Bengel
Equalization Director*

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**BAY COUNTY
EQUALIZATION DEPARTMENT**

James A. Barcia
County Executive

Keegan Bengel
Director
bengelk@baycountymi.gov

April 14, 2026

To: Bay County Board of Commissioners
From: Equalization Department
RE: 2026 Equalization Report

The Bay County Equalization Department has completed its review of the 2026 Assessment rolls of the fourteen (14) Townships and five (5) Cities of Bay County. The 2026 Bay County Equalization Report prepared by the Bay County Equalization Department is submitted for approval and adoption.

The recommended County Equalized Value for 2026 is \$5,696,942,922. This is a combination of \$5,374,021,072 of Real Property and \$322,921,850 of Personal Property.

Respectfully Submitted,

Keegan Bengel, MMAO (4)
Equalization Director

Local Assessors & Equalization Department

Assessment Jurisdiction

010 Bangor Township
020 Beaver Township
030 Frankenlust Township
040 Fraser Township
050 Garfield Township
060 Gibson Township
070 Hampton Township
080 Kawkawlin Township
090 Merritt Township
100 Monitor Township
110 Mt. Forest Township
120 Pinconning Township
130 Portsmouth Township
140 Williams Township
150 City of Auburn
160 City of Bay City
170 City of Essexville
180 City of Pinconning
190 City of Midland

Assessing Officer

Karie Wardynski
Joan Fackler
Anissa Zaucha
Steve Coucke
Anissa Zaucha
Elijah Burkhardt
Ronda Parks
David McArthur
Anissa Zaucha
Beth Patterson
Brandon Murphy
Brandon Murphy
Ronda Parks
Tod Fackler
Beth Patterson
Wade Slivik
Ronda Parks
Brandon Murphy
Kayla Ripley

Equalization Department

Jennifer Delorge, MCAO (2)
Senior Appraiser/GIS Specialist

Jeff Wenglikowski, MCAO (2)
Senior Appraiser

Keegan Bengel, MMAO (4)
Director

Bay County
Previous and Current Values

AGRICULTURAL								
Unit #	Unit Name	Number of		AV		TV		% Change
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	
010	BANGOR	0	0	0	N/A	0	0	N/A
020	BEAVER	381	55,969,350	59,341,200	6.02%	26,275,902	27,723,271	5.51%
030	FRANKENLUST	233	32,988,315	35,262,900	6.90%	17,212,840	17,606,588	2.29%
040	FRASER	386	46,142,703	49,278,700	6.80%	24,425,730	25,047,667	2.55%
050	GARFIELD	278	38,370,950	39,818,732	3.77%	14,123,665	14,599,906	3.37%
060	GIBSON	289	43,781,100	50,327,900	14.95%	14,475,927	15,114,323	4.41%
070	HAMPTON	403	39,087,600	42,177,000	7.90%	22,841,249	23,362,493	2.28%
080	KAWKAWLIN	395	46,822,000	49,998,300	6.78%	21,653,623	22,087,689	2.00%
090	MERRITT	510	63,867,150	74,151,287	16.10%	35,163,840	35,960,799	2.27%
100	MONITOR	470	67,330,500	72,872,600	8.23%	34,754,907	36,104,557	3.88%
110	MT FOREST	228	33,884,900	37,724,800	11.33%	14,277,083	14,906,447	4.41%
120	PINCONNING	383	51,963,500	53,852,800	3.64%	22,653,456	22,814,790	0.71%
130	PORTSMOUTH	327	36,082,000	38,040,100	5.43%	20,154,995	20,705,561	2.73%
140	WILLIAMS	359	53,987,100	57,786,050	7.04%	26,770,129	27,520,510	2.80%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
Bay County Total		4,642	610,277,168	660,632,369	8.25%	294,783,346	303,554,601	2.98%

COMMERCIAL								
Unit #	Unit Name	Number of		AV		TV		% Change
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	
010	BANGOR	403	168,628,150	228,085,850	35.26%	110,918,974	119,003,810	7.29%
020	BEAVER	21	2,515,550	3,038,500	20.79%	1,557,073	1,880,080	20.74%
030	FRANKENLUST	85	19,207,258	17,099,400	-10.97%	16,819,445	15,653,881	-6.93%
040	FRASER	75	11,187,000	11,675,200	4.36%	8,265,801	8,758,829	5.96%
050	GARFIELD	19	1,347,950	1,380,150	2.39%	924,109	957,771	3.64%
060	GIBSON	12	1,064,800	1,004,900	-5.63%	880,866	893,606	1.45%
070	HAMPTON	202	84,737,900	83,519,700	-1.44%	60,352,145	63,780,799	5.68%
080	KAWKAWLIN	179	18,583,100	18,348,200	-1.26%	16,174,141	16,210,156	0.22%
090	MERRITT	25	1,537,650	1,488,000	-3.23%	1,261,791	1,255,298	-0.51%
100	MONITOR	169	49,654,300	53,945,500	8.64%	45,796,816	49,392,920	7.85%
110	MT FOREST	7	364,700	477,600	30.96%	191,172	342,853	79.34%
120	PINCONNING	88	7,587,630	8,747,500	15.29%	6,008,406	6,177,004	2.81%
130	PORTSMOUTH	82	5,863,900	7,147,100	21.88%	5,302,486	5,220,381	-1.55%
140	WILLIAMS	84	18,988,400	18,970,500	-0.09%	16,004,322	16,252,293	1.55%
150	CITY OF AUBURN	105	13,124,300	13,749,800	4.77%	10,932,129	11,841,829	8.32%
160	CITY OF BAY CITY	1165	208,690,150	220,770,050	5.79%	170,634,256	176,090,748	3.20%
170	CITY OF ESSEXVILLE	62	2,741,100	2,610,400	-4.77%	2,041,020	2,015,695	-1.24%
180	CITY OF PINCONNING	106	9,984,900	10,049,800	0.65%	7,850,570	8,162,966	3.98%
190	CITY OF MIDLAND	28	7,765,800	8,007,600	3.11%	4,730,765	4,539,956	-4.03%
Bay County Total		2,917	633,574,538	710,115,750	12.08%	486,646,287	508,430,875	4.48%

Bay County
Previous and Current Values

INDUSTRIAL								
Unit #	Unit Name	Number of Parcels	AV			TV		
			2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	92	18,872,350	20,132,550	6.68%	12,353,995	13,459,436	8.95%
020	BEAVER	9	760,500	790,000	3.88%	344,946	354,254	2.70%
030	FRANKENLUST	11	831,550	818,750	-1.54%	337,160	346,257	2.70%
040	FRASER	5	791,800	287,800	-63.65%	544,585	273,339	-49.81%
050	GARFIELD	6	510,300	519,200	1.74%	152,963	157,088	2.70%
060	GIBSON	7	551,400	627,400	13.78%	147,048	151,015	2.70%
070	HAMPTON	12	17,256,400	16,931,600	-1.88%	12,514,851	12,224,452	-2.32%
080	KAWKAWLIN	27	3,544,600	3,402,800	-4.00%	2,717,378	2,789,755	2.66%
090	MERRITT	29	2,673,700	2,657,650	-0.60%	1,539,348	1,544,672	0.35%
100	MONITOR	92	38,837,600	39,378,500	1.39%	32,176,046	32,851,889	2.10%
110	MT FOREST	11	696,900	638,600	-8.37%	237,670	244,081	2.70%
120	PINCONNING	24	3,536,100	4,025,700	13.85%	2,860,582	3,611,272	26.24%
130	PORTSMOUTH	38	3,476,100	3,782,400	8.81%	2,234,411	1,800,370	-19.43%
140	WILLIAMS	44	38,450,300	41,837,350	8.81%	33,027,267	36,757,766	11.30%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	218	48,294,150	51,110,300	5.83%	40,970,889	45,079,181	10.03%
170	CITY OF ESSEXVILLE	22	2,988,200	2,896,200	-3.08%	2,682,333	2,583,594	-3.68%
180	CITY OF PINCONNING	11	3,118,600	2,993,000	-4.03%	2,734,245	2,768,721	1.26%
190	CITY OF MIDLAND	0	2,600	0	-100.00%	2,474	0	-100.00%
Bay County Total		658	185,193,150	192,829,800	4.12%	147,578,191	156,997,142	6.38%

RESIDENTIAL								
Unit #	Unit Name	Number of Parcels	AV			TV		
			2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	5605	568,882,200	614,648,433	8.04%	399,661,696	418,269,603	4.66%
020	BEAVER	1148	123,679,900	142,831,700	15.48%	82,497,581	87,431,172	5.98%
030	FRANKENLUST	1598	204,578,900	211,863,208	3.56%	143,927,340	151,862,520	5.51%
040	FRASER	1686	129,372,200	138,313,200	6.91%	85,950,559	89,804,051	4.48%
050	GARFIELD	823	76,487,900	79,453,006	3.88%	44,900,009	46,476,706	3.51%
060	GIBSON	572	44,761,000	45,786,600	2.29%	22,990,375	24,130,630	4.96%
070	HAMPTON	2837	304,799,400	304,139,800	-0.22%	210,512,954	218,585,442	3.83%
080	KAWKAWLIN	2191	222,935,900	221,469,200	-0.66%	137,424,696	143,722,029	4.58%
090	MERRITT	537	46,474,484	52,717,556	13.43%	30,123,878	32,149,915	6.73%
100	MONITOR	4210	464,593,600	492,983,100	6.11%	341,575,042	356,080,493	4.25%
110	MT FOREST	761	60,030,200	63,715,500	6.14%	35,908,975	37,652,200	4.85%
120	PINCONNING	1210	91,926,600	89,686,400	-2.44%	54,629,209	56,702,739	3.80%
130	PORTSMOUTH	1447	127,741,300	139,007,700	8.82%	89,769,484	93,723,517	4.40%
140	WILLIAMS	1932	202,499,250	222,575,450	9.91%	144,376,522	151,935,168	5.24%
150	CITY OF AUBURN	772	70,041,250	70,464,140	0.60%	52,098,872	54,041,461	3.73%
160	CITY OF BAY CITY	12998	719,539,900	766,113,275	6.47%	511,292,532	537,122,497	5.05%
170	CITY OF ESSEXVILLE	1516	115,572,600	127,116,200	9.99%	84,434,977	88,221,898	4.49%
180	CITY OF PINCONNING	504	24,531,500	27,404,800	11.71%	16,804,747	17,784,805	5.83%
190	CITY OF MIDLAND	46	146,300	153,885	5.18%	114,971	117,207	1.94%
Bay County Total		42,393	3,598,594,384	3,810,443,153	5.89%	2,488,994,419	2,605,814,053	4.69%

**Bay County
Previous and Current Values**

DEVELOPMENTAL									
Unit #	Unit Name	Number of		AV		TV			
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change	
010	BANGOR	0	0	0	N/A	0	0	N/A	
020	BEAVER	0	0	0	N/A	0	0	N/A	
030	FRANKENLUST	0	0	0	N/A	0	0	N/A	
040	FRASER	0	0	0	N/A	0	0	N/A	
050	GARFIELD	0	0	0	N/A	0	0	N/A	
060	GIBSON	0	0	0	N/A	0	0	N/A	
070	HAMPTON	0	0	0	N/A	0	0	N/A	
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A	
090	MERRITT	0	0	0	N/A	0	0	N/A	
100	MONITOR	0	0	0	N/A	0	0	N/A	
110	MT FOREST	0	0	0	N/A	0	0	N/A	
120	PINCONNING	0	0	0	N/A	0	0	N/A	
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A	
140	WILLIAMS	0	0	0	N/A	0	0	N/A	
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A	
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A	
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A	
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A	
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A	
Bay County Total		0	0	0	N/A	0	0	N/A	

AGRICULTURAL PERSONAL									
Unit #	Unit Name	Number of		AV		TV			
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change	
010	BANGOR	0	0	0	N/A	0	0	N/A	
020	BEAVER	0	0	0	N/A	0	0	N/A	
030	FRANKENLUST	0	0	0	N/A	0	0	N/A	
040	FRASER	0	0	0	N/A	0	0	N/A	
050	GARFIELD	0	0	0	N/A	0	0	N/A	
060	GIBSON	0	0	0	N/A	0	0	N/A	
070	HAMPTON	0	0	0	N/A	0	0	N/A	
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A	
090	MERRITT	0	0	0	N/A	0	0	N/A	
100	MONITOR	0	0	0	N/A	0	0	N/A	
110	MT FOREST	0	0	0	N/A	0	0	N/A	
120	PINCONNING	0	0	0	N/A	0	0	N/A	
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A	
140	WILLIAMS	0	0	0	N/A	0	0	N/A	
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A	
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A	
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A	
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A	
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A	
Bay County Total		0	0	0	N/A	0	0	N/A	

Bay County
Previous and Current Values

COMMERCIAL PERSONAL								
Unit #	Unit Name	Number of Parcels	AV			TV		
			2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	520	13,078,600	14,633,850	11.89%	13,078,600	14,633,850	11.89%
020	BEAVER	28	169,600	514,200	203.18%	169,600	514,200	203.18%
030	FRANKENLUST	124	2,209,600	2,252,800	1.96%	2,209,600	2,252,800	1.96%
040	FRASER	92	1,894,400	1,865,800	-1.51%	1,894,400	1,865,800	-1.51%
050	GARFIELD	30	96,850	88,700	-8.42%	96,850	88,700	-8.42%
060	GIBSON	36	699,000	589,350	-15.69%	699,000	589,350	-15.69%
070	HAMPTON	285	6,167,000	5,709,100	-7.43%	6,225,000	5,767,100	-7.36%
080	KAWKAWLIN	160	2,798,300	3,259,700	16.49%	2,798,300	3,259,700	16.49%
090	MERRITT	36	2,606,800	2,499,200	-4.13%	2,606,800	2,499,200	-4.13%
100	MONITOR	313	22,952,400	21,366,100	-6.91%	22,952,400	21,366,100	-6.91%
110	MT FOREST	15	358,540	282,200	-21.29%	358,540	282,200	-21.29%
120	PINCONNING	88	3,428,825	2,946,600	-14.06%	3,428,825	2,946,600	-14.06%
130	PORTSMOUTH	71	876,100	893,800	2.02%	876,100	893,800	2.02%
140	WILLIAMS	120	3,163,000	3,850,450	21.73%	3,163,000	3,850,450	21.73%
150	CITY OF AUBURN	98	499,000	872,300	74.81%	499,000	872,300	74.81%
160	CITY OF BAY CITY	1140	18,922,100	20,158,200	6.53%	18,922,100	20,158,200	6.53%
170	CITY OF ESSEXVILLE	64	361,800	472,900	30.71%	361,800	472,900	30.71%
180	CITY OF PINCONNING	113	671,500	716,400	6.69%	671,500	716,400	6.69%
190	CITY OF MIDLAND	11	113,000	68,000	-39.82%	113,000	68,000	-39.82%
Bay County Total		3,344	81,066,415	83,039,650	2.43%	81,124,415	83,097,650	2.43%

INDUSTRIAL PERSONAL								
Unit #	Unit Name	Number of Parcels	AV			TV		
			2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	28	972,100	579,350	-40.40%	972,100	579,350	-40.40%
020	BEAVER	1	0	0	N/A	0	0	N/A
030	FRANKENLUST	0	0	0	N/A	0	0	N/A
040	FRASER	0	0	0	N/A	0	0	N/A
050	GARFIELD	0	0	0	N/A	0	0	N/A
060	GIBSON	0	0	0	N/A	0	0	N/A
070	HAMPTON	5	27,965,000	23,375,000	-16.41%	27,965,000	23,375,000	-16.41%
080	KAWKAWLIN	12	779,500	677,300	-13.11%	779,500	677,300	-13.11%
090	MERRITT	2	713,200	421,200	-40.94%	713,200	421,200	-40.94%
100	MONITOR	8	0	0	N/A	0	0	N/A
110	MT FOREST	0	0	0	N/A	0	0	N/A
120	PINCONNING	1	476,300	448,200	-5.90%	476,300	448,200	-5.90%
130	PORTSMOUTH	2	0	0	N/A	0	0	N/A
140	WILLIAMS	14	3,700	1,500	-59.46%	3,700	1,500	-59.46%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	65	9,188,800	11,580,350	26.03%	9,188,800	11,580,350	26.03%
170	CITY OF ESSEXVILLE	11	2,634,700	2,594,300	-1.53%	2,634,700	2,594,300	-1.53%
180	CITY OF PINCONNING	1	48,100	44,600	-7.28%	48,100	44,600	-7.28%
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
Bay County Total		150	42,781,400	39,721,800	-7.15%	42,781,400	39,721,800	-7.15%

Bay County
Previous and Current Values

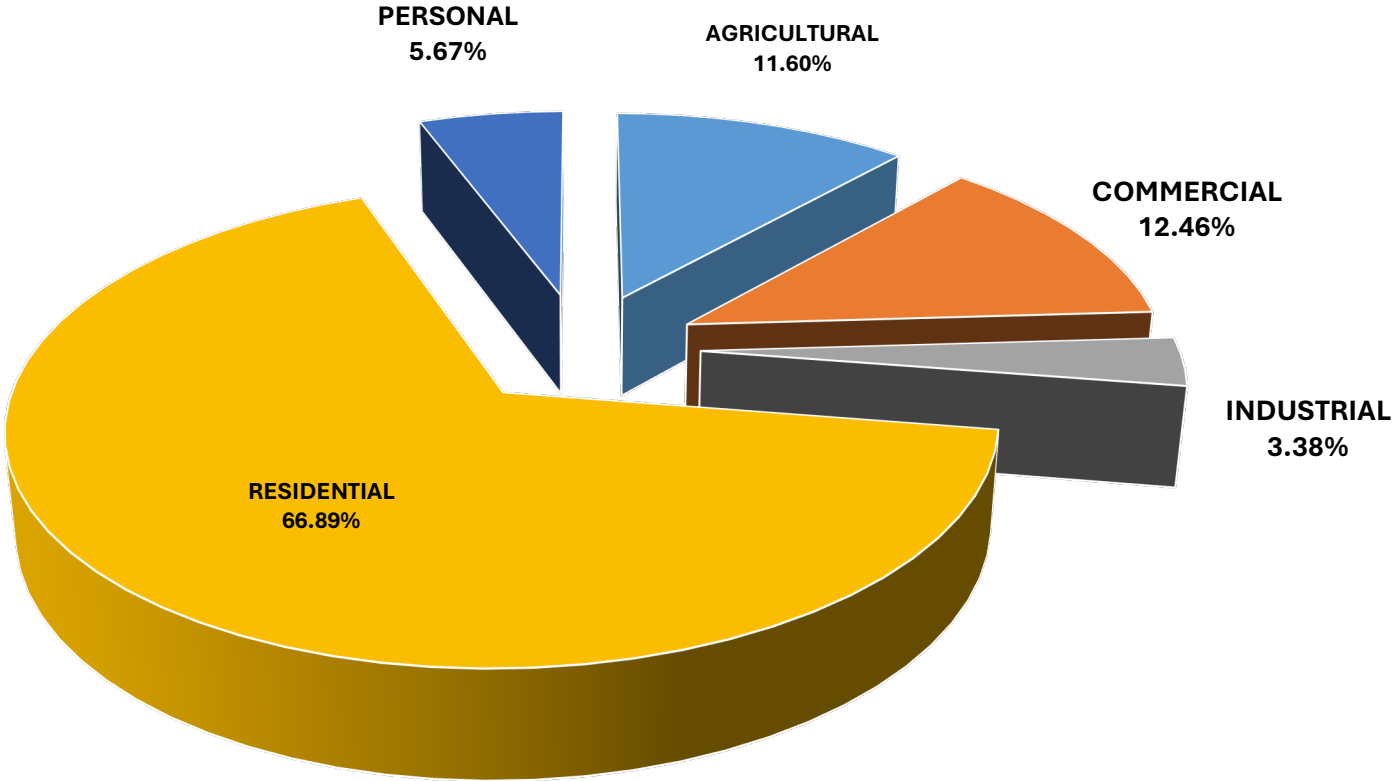
RESIDENTIAL PERSONAL								
Unit #	Unit Name	Number of			AV			TV
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	0	0	0	N/A	0	0	N/A
020	BEAVER	0	0	0	N/A	0	0	N/A
030	FRANKENLUST	0	0	0	N/A	0	0	N/A
040	FRASER	0	0	0	N/A	0	0	N/A
050	GARFIELD	0	0	0	N/A	0	0	N/A
060	GIBSON	0	0	0	N/A	0	0	N/A
070	HAMPTON	0	0	0	N/A	0	0	N/A
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A
090	MERRITT	0	0	0	N/A	0	0	N/A
100	MONITOR	0	0	0	N/A	0	0	N/A
110	MT FOREST	0	0	0	N/A	0	0	N/A
120	PINCONNING	0	0	0	N/A	0	0	N/A
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A
140	WILLIAMS	0	0	0	N/A	0	0	N/A
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
Bay County Total		0	0	0	N/A	0	0	N/A

UTILITY PERSONAL								
Unit #	Unit Name	Number of			AV			TV
		Parcels	2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	9	16,487,100	17,762,450	7.74%	16,487,100	17,762,450	7.74%
020	BEAVER	3	4,874,800	4,681,000	-3.98%	4,874,800	4,681,000	-3.98%
030	FRANKENLUST	4	6,204,900	7,380,350	18.94%	5,965,840	7,142,625	19.73%
040	FRASER	4	7,818,800	8,050,800	2.97%	7,645,019	7,886,242	3.16%
050	GARFIELD	2	2,619,750	2,813,600	7.40%	2,593,871	2,813,600	8.47%
060	GIBSON	7	3,229,300	3,147,950	-2.52%	3,052,216	2,974,383	-2.55%
070	HAMPTON	10	22,133,400	26,136,300	18.09%	22,133,400	26,136,300	18.09%
080	KAWKAWLIN	14	11,052,500	11,284,900	2.10%	10,601,265	10,861,476	2.45%
090	MERRITT	8	5,734,000	5,981,600	4.32%	5,385,878	5,636,468	4.65%
100	MONITOR	7	40,644,500	41,360,500	1.76%	40,644,500	41,360,500	1.76%
110	MT FOREST	4	3,031,700	3,488,300	15.06%	3,031,700	3,488,300	15.06%
120	PINCONNING	6	11,713,900	11,893,700	1.53%	11,713,900	11,893,700	1.53%
130	PORTSMOUTH	4	5,568,400	6,024,400	8.19%	4,877,912	5,316,816	9.00%
140	WILLIAMS	5	8,623,800	9,838,450	14.08%	8,623,800	9,838,450	14.08%
150	CITY OF AUBURN	2	1,694,200	1,780,700	5.11%	1,694,200	1,780,700	5.11%
160	CITY OF BAY CITY	6	31,839,800	34,234,300	7.52%	31,839,800	34,234,300	7.52%
170	CITY OF ESSEXVILLE	3	2,813,900	2,866,900	1.88%	2,813,900	2,866,900	1.88%
180	CITY OF PINCONNING	1	772,600	751,400	-2.74%	772,600	751,400	-2.74%
190	CITY OF MIDLAND	1	449,000	682,800	52.07%	449,000	682,800	52.07%
Bay County Total		100	187,306,350	200,160,400	6.86%	185,200,701	198,108,410	6.97%

Bay County Previous and Current Values

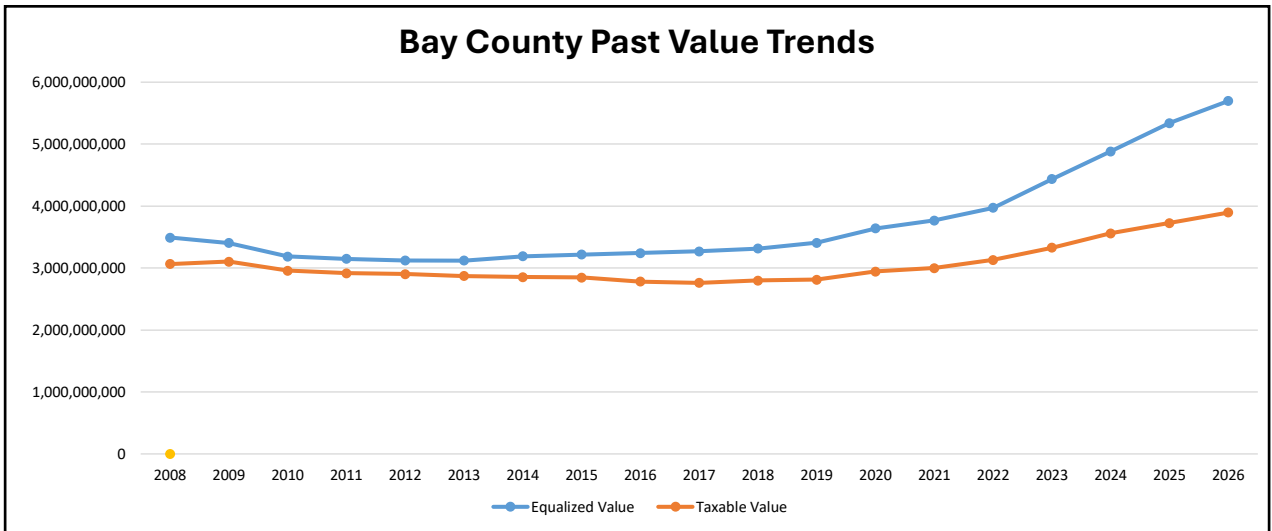
Unit #	Unit Name	Number of Parcels	Total Values			AV		TV
			2025 Assessed Value	2026 Assessed Value	% Change	2025 Taxable Value	2026 Taxable Value	% Change
010	BANGOR	6,657	786,920,500	895,842,483	13.84%	553,472,465	583,708,499	5.46%
020	BEAVER	1,591	187,969,700	211,196,600	12.36%	115,719,902	122,583,977	5.93%
030	FRANKENLUST	2,055	266,020,523	274,677,408	3.25%	186,472,225	194,864,671	4.50%
040	FRASER	2,248	197,206,903	209,471,500	6.22%	128,726,094	133,635,928	3.81%
050	GARFIELD	1,158	119,433,700	124,073,388	3.88%	62,791,467	65,093,771	3.67%
060	GIBSON	923	94,086,600	101,484,100	7.86%	42,245,432	43,853,307	3.81%
070	HAMPTON	3,754	502,146,700	501,988,500	-0.03%	362,544,599	373,231,586	2.95%
080	KAWKAWLIN	2,978	306,515,900	308,440,400	0.63%	192,148,903	199,608,105	3.88%
090	MERRITT	1,147	123,606,984	139,916,493	13.19%	76,794,735	79,467,552	3.48%
100	MONITOR	5,269	684,012,900	721,906,300	5.54%	517,899,711	537,156,459	3.72%
110	MT FOREST	1,026	98,366,940	106,327,000	8.09%	54,005,140	56,916,081	5.39%
120	PINCONNING	1,800	170,632,855	171,600,900	0.57%	101,770,678	104,594,305	2.77%
130	PORTSMOUTH	1,971	179,607,800	194,895,500	8.51%	123,215,388	127,660,445	3.61%
140	WILLIAMS	2,558	325,715,550	354,859,750	8.95%	231,968,740	246,156,137	6.12%
150	CITY OF AUBURN	977	85,358,750	86,866,940	1.77%	65,224,201	68,536,290	5.08%
160	CITY OF BAY CITY	15,592	1,036,474,900	1,103,966,475	6.51%	782,848,377	824,265,276	5.29%
170	CITY OF ESSEXVILLE	1,678	127,112,300	138,556,900	9.00%	94,968,730	98,755,287	3.99%
180	CITY OF PINCONNING	736	39,127,200	41,960,000	7.24%	28,881,762	30,228,892	4.66%
190	CITY OF MIDLAND	86	8,476,700	8,912,285	5.14%	5,410,210	5,407,963	-0.04%
Bay County Total		54,204	5,338,793,405	5,696,942,922	6.71%	3,727,108,759	3,895,724,531	4.52%

Bay County Equalized Value Segmented by Property Class



Bay County Past Value Trends

Year	Equalized Value	% Change	Taxable Value	% Change
2008	3,493,256,286	Base Year	3,065,311,658	Base Year
2009	3,405,043,404	-2.53%	3,105,175,515	1.30%
2010	3,186,569,603	-6.42%	2,958,552,650	-4.72%
2011	3,149,205,876	-1.17%	2,916,647,488	-1.42%
2012	3,122,001,314	-0.86%	2,901,967,896	-0.50%
2013	3,122,878,288	0.03%	2,870,408,411	-1.09%
2014	3,191,992,772	2.21%	2,853,948,154	-0.57%
2015	3,217,301,156	0.79%	2,847,034,923	-0.24%
2016	3,240,875,362	0.73%	2,781,650,950	-2.30%
2017	3,269,885,174	0.90%	2,760,381,937	-0.76%
2018	3,315,567,832	1.40%	2,797,648,685	1.35%
2019	3,408,075,691	2.79%	2,812,091,092	0.52%
2020	3,641,836,075	6.86%	2,946,153,607	4.77%
2021	3,769,332,477	3.50%	2,999,644,472	1.82%
2022	3,972,052,687	5.38%	3,133,133,979	4.45%
2023	4,437,716,787	11.72%	3,327,395,672	6.20%
2024	4,882,960,853	10.03%	3,559,698,950	6.98%
2025	5,338,793,405	9.34%	3,727,108,759	4.70%
2026	5,696,942,922	6.71%	3,895,724,531	4.52%



Current Year Tax Levy Estimate & Millage Reduction Fraction

Year	Taxable Value	Year	Operating millage	Library	Mosquito Control	Senior Citizen	Medical Care Facility	Historical Preservation	911/County Dispatch	Veterans	Forest Sustain Program	Medical Care Facility	Animal Service	Pool
2026	3,845,369,956	2026	21,794,787.84	6,660,949.84	2,099,572.00	3,245,107.71	2,854,418.12	361,464.78	4,008,798.18	379,922.55	379,922.55	3,806,531.72	2,672,532.12	1,335,881.52

Estimated Operating Millage Revenue	\$ 21,794,787.84
2025 Estimated Operating Millage Revenue	\$ 21,019,361.00

Year to Year Change (Operating Only)	\$ 775,426.84
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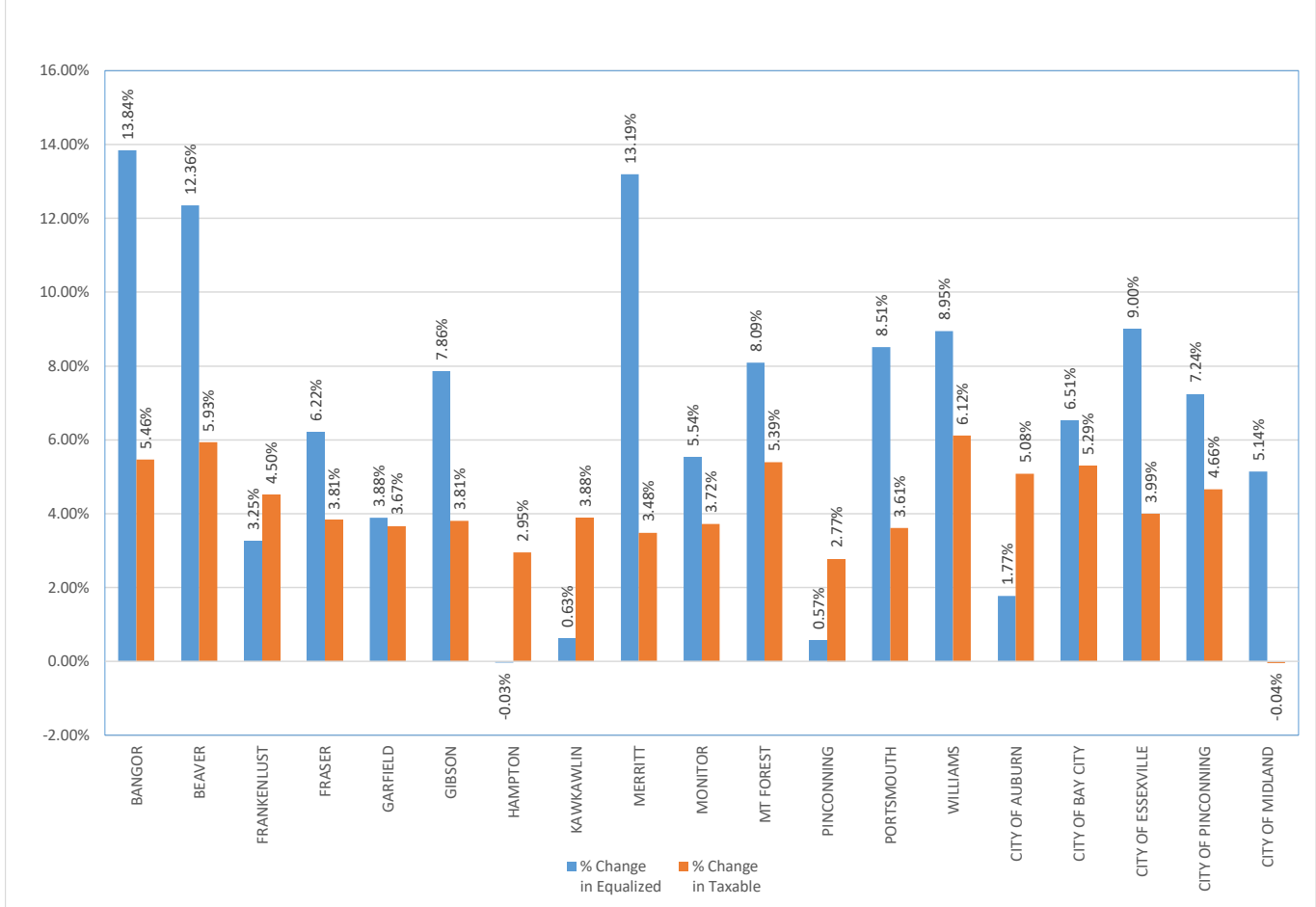
<u>\$3,679,198,755.00</u>	-	<u>\$27,377,913.00</u>	x 1.027	=	<u>\$3,750,420,005.00</u>	=	0.9956
\$3,845,369,956.00	-	\$78,293,096.00			\$3,767,076,860.00		Millage Reduction Fraction (Estimated)

Tax levy estimates do not include any Payment in Lieu of Taxes (PLT) programs or special acts. All conclusions are estimates, and are subject to change.

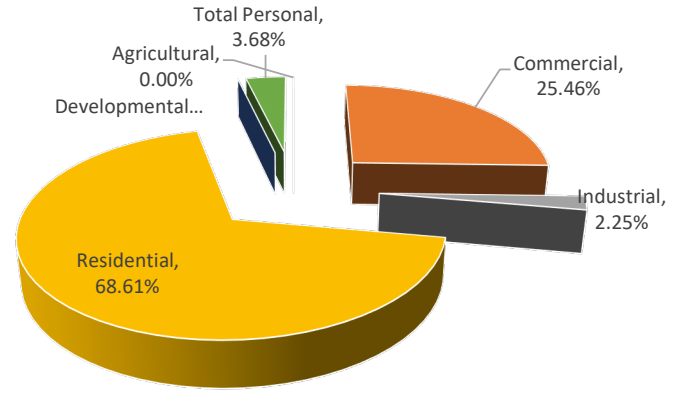
Bay County Percentage Change in SEV and Taxable Value 2025 - 2026

Unit of Gov't	2025 Assessed Value	2026 Assessed Value	% Change in Equalized	2025 Taxable Value	2026 Taxable Value	% Change in Taxable
BANGOR	786,920,500	895,842,483	13.84%	553,472,465	583,708,499	5.46%
BEAVER	187,969,700	211,196,600	12.36%	115,719,902	122,583,977	5.93%
FRANKENLUST	266,020,523	274,677,408	3.25%	186,472,225	194,864,671	4.50%
FRASER	197,206,903	209,471,500	6.22%	128,726,094	133,635,928	3.81%
GARFIELD	119,433,700	124,073,388	3.88%	62,791,467	65,093,771	3.67%
GIBSON	94,086,600	101,484,100	7.86%	42,245,432	43,853,307	3.81%
HAMPTON	502,146,700	501,988,500	-0.03%	362,544,599	373,231,586	2.95%
KAWKAWLIN	306,515,900	308,440,400	0.63%	192,148,903	199,608,105	3.88%
MERRITT	123,606,984	139,916,493	13.19%	76,794,735	79,467,552	3.48%
MONITOR	684,012,900	721,906,300	5.54%	517,899,711	537,156,459	3.72%
MT FOREST	98,366,940	106,327,000	8.09%	54,005,140	56,916,081	5.39%
PINCONNING	170,632,855	171,600,900	0.57%	101,770,678	104,594,305	2.77%
PORTSMOUTH	179,607,800	194,895,500	8.51%	123,215,388	127,660,445	3.61%
WILLIAMS	325,715,550	354,859,750	8.95%	231,968,740	246,156,137	6.12%
CITY OF AUBURN	85,358,750	86,866,940	1.77%	65,224,201	68,536,290	5.08%
CITY OF BAY CITY	1,036,474,900	1,103,966,475	6.51%	782,848,377	824,265,276	5.29%
CITY OF ESSEXVILLE	127,112,300	138,556,900	9.00%	94,968,730	98,755,287	3.99%
CITY OF PINCONNING	39,127,200	41,960,000	7.24%	28,881,762	30,228,892	4.66%
CITY OF MIDLAND	8,476,700	8,912,285	5.14%	5,410,210	5,407,963	-0.04%
BAY COUNTY	5,338,793,405	5,696,942,922	6.71%	3,727,108,759	3,895,724,531	4.52%

Local Unit Change in SEV and Taxable Value

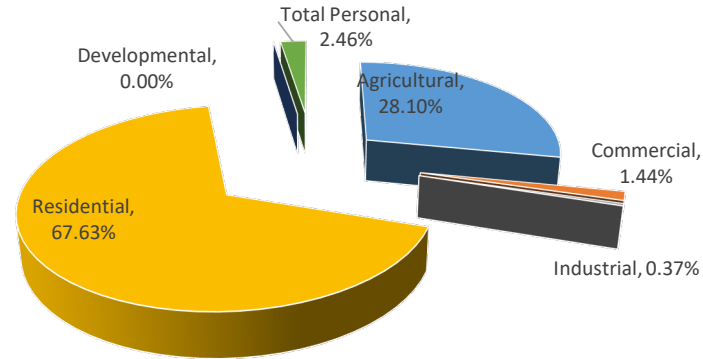


**Bay County
Bangor Township
Summary of Recommended
County Equalized Values and Trends**



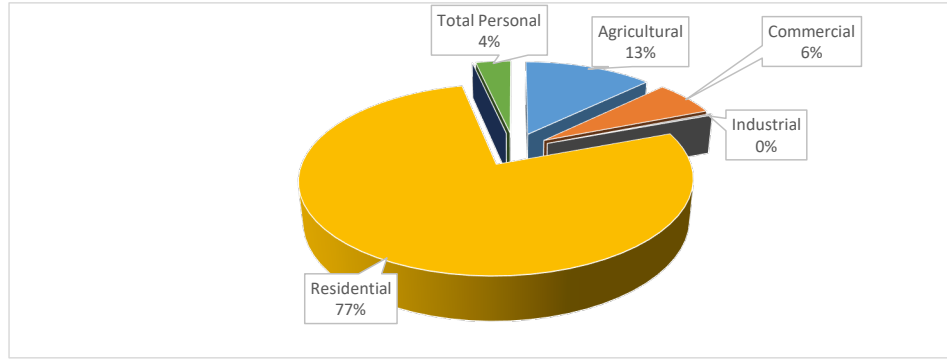
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	403	\$168,628,150	\$228,085,850	1.00000	\$228,085,850	35.26%	25.46%	\$110,918,974	\$119,003,810	7.29%
Industrial	92	\$18,872,350	\$20,132,550	1.00000	\$20,132,550	6.68%	2.25%	\$12,353,995	\$13,459,436	8.95%
Residential	5605	\$568,882,200	\$614,648,433	1.00000	\$614,648,433	8.04%	68.61%	\$399,661,696	\$418,269,603	4.66%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	6100	\$756,382,700	\$862,866,833		\$862,866,833	14.08%	96.32%	\$522,934,665	\$550,732,849	5.32%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	520	\$13,078,600	\$14,633,850	1.00000	\$14,633,850	11.89%	1.63%	\$13,078,600	\$14,633,850	11.89%
Industrial	28	\$972,100	\$579,350	1.00000	\$579,350	-40.40%	0.06%	\$972,100	\$579,350	-40.40%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	9	\$16,487,100	\$17,762,450	1.00000	\$17,762,450	7.74%	1.98%	\$16,487,100	\$17,762,450	7.74%
Total Personal	557	\$30,537,800	\$32,975,650		\$32,975,650	7.98%	3.68%	\$30,537,800	\$32,975,650	7.98%
Exempt										
Grand Total	6657	\$786,920,500	\$895,842,483		\$895,842,483	13.84%		\$553,472,465	\$583,708,499	5.46%

**Bay County
Beaver Township
Summary of Recommended
County Equalized Values and Trends**



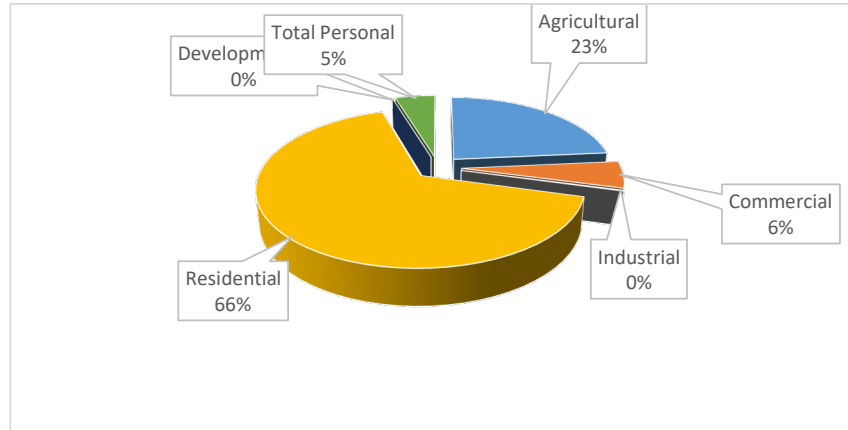
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	2026 Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	381	\$55,969,350	\$59,341,200	1.00000	\$59,341,200	6.02%	28.10%	\$26,275,902	\$27,723,271	5.51%
Commercial	21	\$2,515,550	\$3,038,500	1.00000	\$3,038,500	20.79%	1.44%	\$1,557,073	\$1,880,080	20.74%
Industrial	9	\$760,500	\$790,000	1.00000	\$790,000	3.88%	0.37%	\$344,946	\$354,254	2.70%
Residential	1148	\$123,679,900	\$142,831,700	1.00000	\$142,831,700	15.48%	67.63%	\$82,497,581	\$87,431,172	5.98%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1559	\$182,925,300	\$206,001,400		\$206,001,400	12.62%	97.54%	\$110,675,502	\$117,388,777	6.07%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	28	\$169,600	\$514,200	1.00000	\$514,200	203.18%	0.24%	\$169,600	\$514,200	203.18%
Industrial	1	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	3	\$4,874,800	\$4,681,000	1.00000	\$4,681,000	-3.98%	2.22%	\$4,874,800	\$4,681,000	-3.98%
Total Personal	32	\$5,044,400	\$5,195,200		\$5,195,200	2.99%	2.46%	\$5,044,400	\$5,195,200	2.99%
exempt										
Grand Total	1591	\$187,969,700	\$211,196,600		\$211,196,600	12.36%		\$115,719,902	\$122,583,977	5.93%

**Bay County
Frankenlust Township
Summary of Recommended
County Equalized Values and Trends**



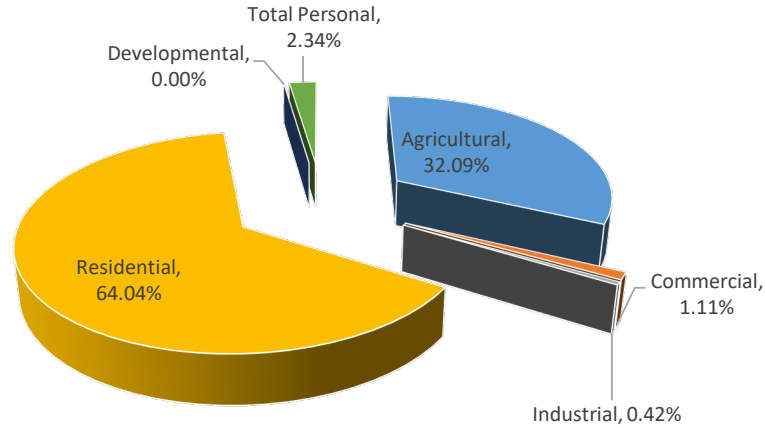
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	233	\$32,988,315	\$35,262,900	1.00000	\$35,262,900	6.90%	12.84%	\$17,212,840	\$17,606,588	2.29%
Commercial	85	\$19,207,258	\$17,099,400	1.00000	\$17,099,400	-10.97%	6.23%	\$16,819,445	\$15,653,881	-6.93%
Industrial	11	\$831,550	\$818,750	1.00000	\$818,750	-1.54%	0.30%	\$337,160	\$346,257	2.70%
Residential	1598	\$204,578,900	\$211,863,208	1.00000	\$211,863,208	3.56%	77.13%	\$143,927,340	\$151,862,520	5.51%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1927	\$257,606,023	\$265,044,258		\$265,044,258	2.89%	96.49%	\$178,296,785	\$185,469,246	4.02%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	124	\$2,209,600	\$2,252,800	1.00000	\$2,252,800	1.96%	0.82%	\$2,209,600	\$2,252,800	1.96%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$6,204,900	\$7,380,350	1.00000	\$7,380,350	18.94%	2.69%	\$5,965,840	\$7,142,625	19.73%
Total Personal	128	\$8,414,500	\$9,633,150		\$9,633,150	14.48%	3.51%	\$8,175,440	\$9,395,425	14.92%
exempt										
Grand Total	2055	\$266,020,523	\$274,677,408		\$274,677,408	3.25%		\$186,472,225	\$194,864,671	4.50%

**Bay County
Fraser Township
Summary of Recommended
County Equalized Values and Trends**



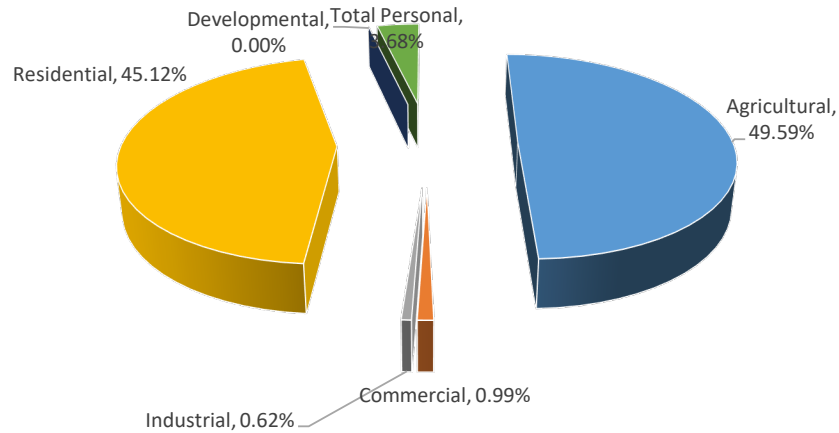
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	386	\$46,142,703	\$49,278,700	1.00000	\$49,278,700	6.80%	23.53%	\$24,425,730	\$25,047,667	2.55%
Commercial	75	\$11,187,000	\$11,675,200	1.00000	\$11,675,200	4.36%	5.57%	\$8,265,801	\$8,758,829	5.96%
Industrial	5	\$791,800	\$287,800	1.00000	\$287,800	-63.65%	0.14%	\$544,585	\$273,339	-49.81%
Residential	1686	\$129,372,200	\$138,313,200	1.00000	\$138,313,200	6.91%	66.03%	\$85,950,559	\$89,804,051	4.48%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2152	\$187,493,703	\$199,554,900		\$199,554,900	6.43%	95.27%	\$119,186,675	\$123,883,886	3.94%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	92	\$1,894,400	\$1,865,800	1.00000	\$1,865,800	-1.51%	0.89%	\$1,894,400	\$1,865,800	-1.51%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$7,818,800	\$8,050,800	1.00000	\$8,050,800	2.97%	3.84%	\$7,645,019	\$7,886,242	3.16%
Total Personal	96	\$9,713,200	\$9,916,600		\$9,916,600	2.09%	4.73%	\$9,539,419	\$9,752,042	2.23%
exempt										
Grand Total	2248	\$197,206,903	\$209,471,500		\$209,471,500	6.22%		\$128,726,094	\$133,635,928	3.81%

**Bay County
Garfield Township
Summary of Recommended
County Equalized Values and Trends**



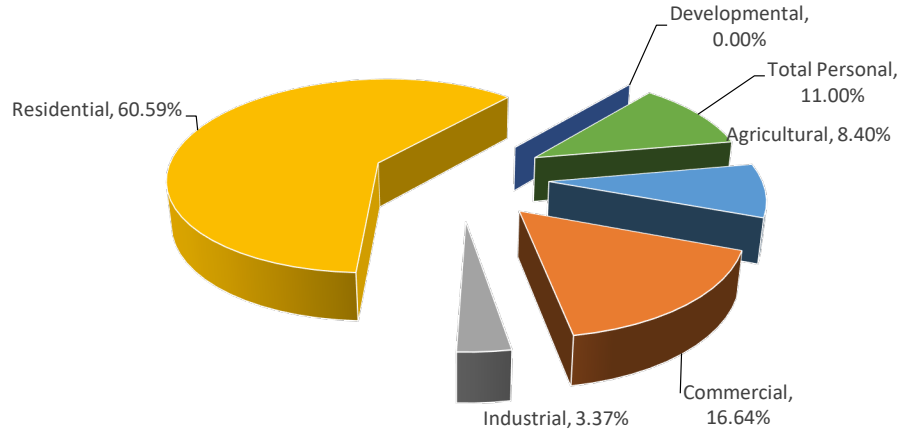
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	278	\$38,370,950	\$39,818,732	1.00000	\$39,818,732	3.77%	32.09%	\$14,123,665	\$14,599,906	3.37%
Commercial	19	\$1,347,950	\$1,380,150	1.00000	\$1,380,150	2.39%	1.11%	\$924,109	\$957,771	3.64%
Industrial	6	\$510,300	\$519,200	1.00000	\$519,200	1.74%	0.42%	\$152,963	\$157,088	2.70%
Residential	823	\$76,487,900	\$79,453,006	1.00000	\$79,453,006	3.88%	64.04%	\$44,900,009	\$46,476,706	3.51%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1126	\$116,717,100	\$121,171,088		\$121,171,088	3.82%	97.66%	\$60,100,746	\$62,191,471	3.48%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	30	\$96,850	\$88,700	1.00000	\$88,700	-8.42%	0.07%	\$96,850	\$88,700	-8.42%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	2	\$2,619,750	\$2,813,600	1.00000	\$2,813,600	7.40%	2.27%	\$2,593,871	\$2,813,600	8.47%
Total Personal	32	\$2,716,600	\$2,902,300		\$2,902,300	6.84%	2.34%	\$2,690,721	\$2,902,300	7.86%
exempt										
Grand Total	1158	\$119,433,700	\$124,073,388		\$124,073,388	3.88%		\$62,791,467	\$65,093,771	3.67%

**Bay County
Gibson Township
Summary of Recommended
County Equalized Values and Trends**



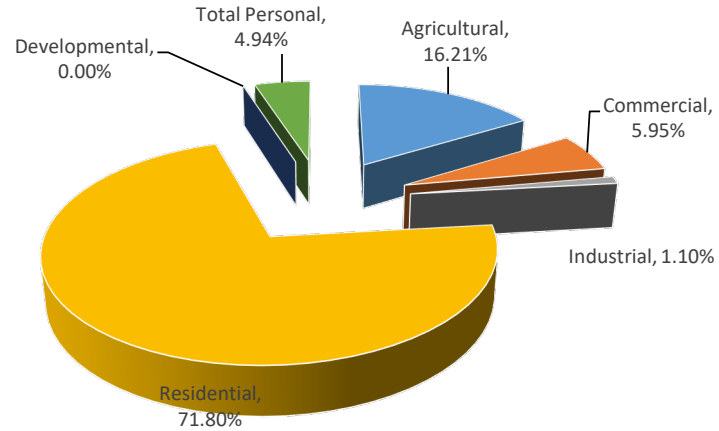
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	289	\$43,781,100	\$50,327,900	1.00000	\$50,327,900	14.95%	49.59%	\$14,475,927	\$15,114,323	4.41%
Commercial	12	\$1,064,800	\$1,004,900	1.00000	\$1,004,900	-5.63%	0.99%	\$880,866	\$893,606	1.45%
Industrial	7	\$551,400	\$627,400	1.00000	\$627,400	13.78%	0.62%	\$147,048	\$151,015	2.70%
Residential	572	\$44,761,000	\$45,786,600	1.00000	\$45,786,600	2.29%	45.12%	\$22,990,375	\$24,130,630	4.96%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	880	\$90,158,300	\$97,746,800		\$97,746,800	8.42%	96.32%	\$38,494,216	\$40,289,574	4.66%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	36	\$699,000	\$589,350	1.00000	\$589,350	-15.69%	0.58%	\$699,000	\$589,350	-15.69%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	7	\$3,229,300	\$3,147,950	1.00000	\$3,147,950	-2.52%	3.10%	\$3,052,216	\$2,974,383	-2.55%
Total Personal	43	\$3,928,300	\$3,737,300		\$3,737,300	-4.86%	3.68%	\$3,751,216	\$3,563,733	-5.00%
exempt										
Grand Total	923	\$94,086,600	\$101,484,100		\$101,484,100	7.86%		\$42,245,432	\$43,853,307	3.81%

**Bay County
Hampton Township
Summary of Recommended
County Equalized Values and Trends**



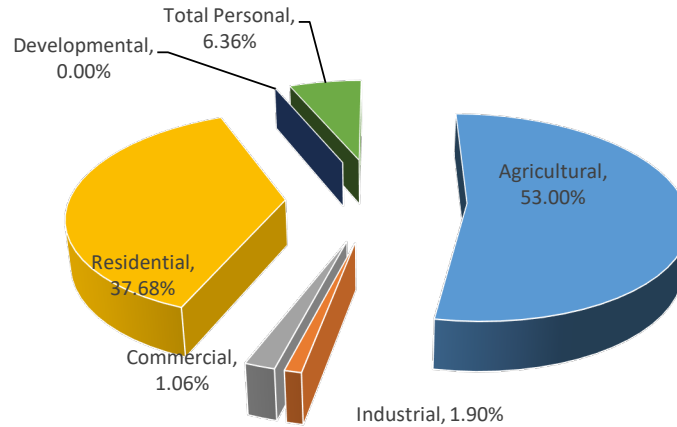
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	2026 Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	403	\$39,087,600	\$42,177,000	1.00000	\$42,177,000	7.90%	8.40%	\$22,841,249	\$23,362,493	2.28%
Commercial	202	\$84,737,900	\$83,519,700	1.00000	\$83,519,700	-1.44%	16.64%	\$60,352,145	\$63,780,799	5.68%
Industrial	12	\$17,256,400	\$16,931,600	1.00000	\$16,931,600	-1.88%	3.37%	\$12,514,851	\$12,224,452	-2.32%
Residential	2837	\$304,799,400	\$304,139,800	1.00000	\$304,139,800	-0.22%	60.59%	\$210,512,954	\$218,585,442	3.83%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	3454	\$445,881,300	\$446,768,100		\$446,768,100	0.20%	89.00%	\$306,221,199	\$317,953,186	3.83%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	285	\$6,167,000	\$5,709,100	1.00000	\$5,709,100	-7.43%	1.14%	\$6,225,000	\$5,767,100	-7.36%
Industrial	5	\$27,965,000	\$23,375,000	1.00000	\$23,375,000	-16.41%	4.66%	\$27,965,000	\$23,375,000	-16.41%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	10	\$22,133,400	\$26,136,300	1.00000	\$26,136,300	18.09%	5.21%	\$22,133,400	\$26,136,300	18.09%
Total Personal	300	\$56,265,400	\$55,220,400		\$55,220,400	-1.86%	11.00%	\$56,323,400	\$55,278,400	-1.86%
exempt										
Grand Total	3754	\$502,146,700	\$501,988,500		\$501,988,500	-0.03%		\$362,544,599	\$373,231,586	2.95%

**Bay County
Kawkawlin Township
Summary of Recommended
County Equalized Values and Trends**



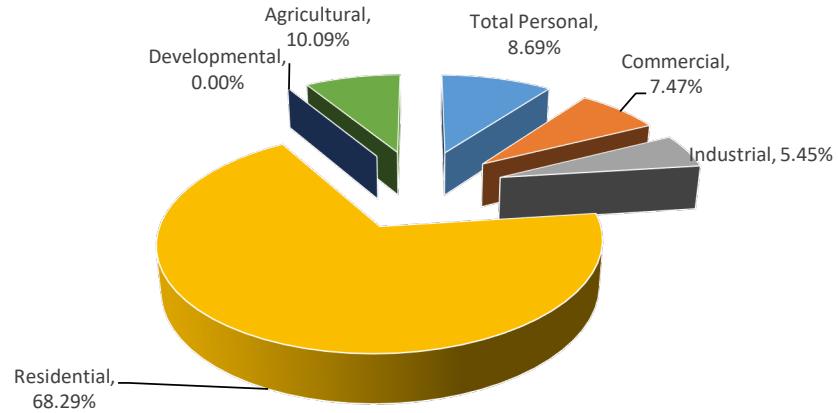
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	395	\$46,822,000	\$49,998,300	1.00000	\$49,998,300	6.78%	16.21%	\$21,653,623	\$22,087,689	2.00%
Commercial	179	\$18,583,100	\$18,348,200	1.00000	\$18,348,200	-1.26%	5.95%	\$16,174,141	\$16,210,156	0.22%
Industrial	27	\$3,544,600	\$3,402,800	1.00000	\$3,402,800	-4.00%	1.10%	\$2,717,378	\$2,789,755	2.66%
Residential	2191	\$222,935,900	\$221,469,200	1.00000	\$221,469,200	-0.66%	71.80%	\$137,424,696	\$143,722,029	4.58%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2792	\$291,885,600	\$293,218,500		\$293,218,500	0.46%	95.06%	\$177,969,838	\$184,809,629	3.84%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	160	\$2,798,300	\$3,259,700	1.00000	\$3,259,700	16.49%	1.06%	\$2,798,300	\$3,259,700	16.49%
Industrial	12	\$779,500	\$677,300	1.00000	\$677,300	-13.11%	0.22%	\$779,500	\$677,300	-13.11%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	14	\$11,052,500	\$11,284,900	1.00000	\$11,284,900	2.10%	3.66%	\$10,601,265	\$10,861,476	2.45%
Total Personal	186	\$14,630,300	\$15,221,900		\$15,221,900	4.04%	4.94%	\$14,179,065	\$14,798,476	4.37%
exempt										
Grand Total	2978	\$306,515,900	\$308,440,400		\$308,440,400	0.63%		\$192,148,903	\$199,608,105	3.88%

**Bay County
Merritt Township
Summary of Recommended
County Equalized Values and Trends**



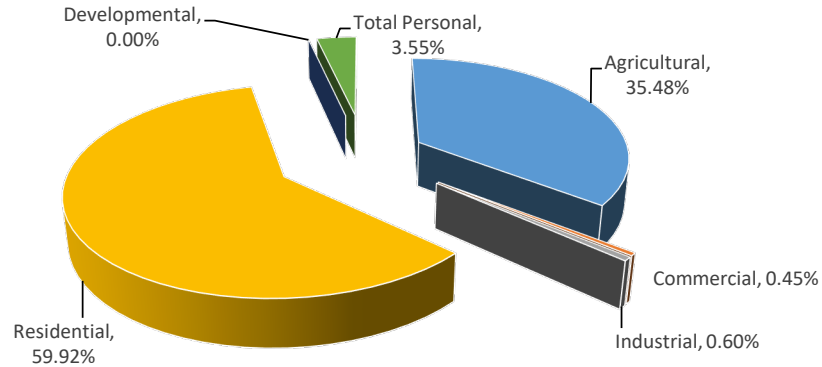
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	510	\$63,867,150	\$74,151,287	1.00000	\$74,151,287	16.10%	53.00%	\$35,163,840	\$35,960,799	2.27%
Commercial	25	\$1,537,650	\$1,488,000	1.00000	\$1,488,000	-3.23%	1.06%	\$1,261,791	\$1,255,298	-0.51%
Industrial	29	\$2,673,700	\$2,657,650	1.00000	\$2,657,650	-0.60%	1.90%	\$1,539,348	\$1,544,672	0.35%
Residential	537	\$46,474,484	\$52,717,556	1.00000	\$52,717,556	13.43%	37.68%	\$30,123,878	\$32,149,915	6.73%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1101	\$114,552,984	\$131,014,493		\$131,014,493	14.37%	93.64%	\$68,088,857	\$70,910,684	4.14%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	36	\$2,606,800	\$2,499,200	1.00000	\$2,499,200	-4.13%	1.79%	\$2,606,800	\$2,499,200	-4.13%
Industrial	2	\$713,200	\$421,200	1.00000	\$421,200	-40.94%	0.30%	\$713,200	\$421,200	-40.94%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	8	\$5,734,000	\$5,981,600	1.00000	\$5,981,600	4.32%	4.28%	\$5,385,878	\$5,636,468	4.65%
Total Personal	46	\$9,054,000	\$8,902,000		\$8,902,000	-1.68%	6.36%	\$8,705,878	\$8,556,868	-1.71%
exempt										
Grand Total	1147	\$123,606,984	\$139,916,493		\$139,916,493	13.19%		\$76,794,735	\$79,467,552	3.48%

**Bay County
Monitor Township
Summary of Recommended
County Equalized Values and Trends**



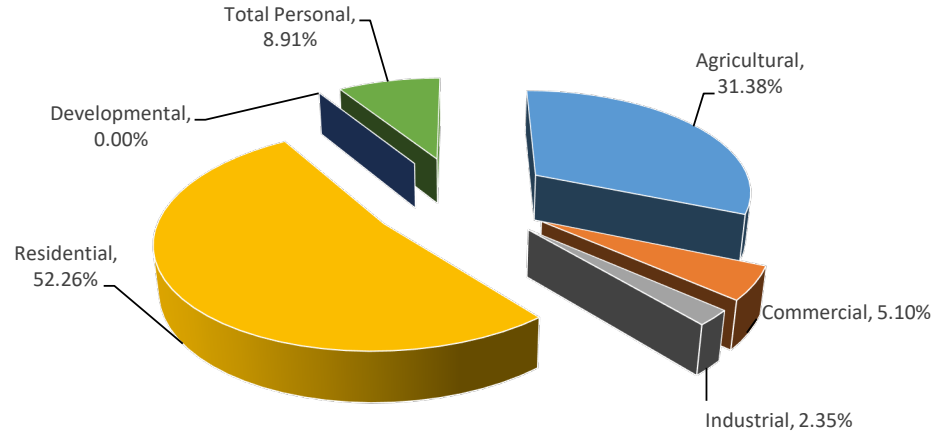
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	470	\$67,330,500	\$72,872,600	1.00000	\$72,872,600	8.23%	10.09%	\$34,754,907	\$36,104,557	3.88%
Commercial	169	\$49,654,300	\$53,945,500	1.00000	\$53,945,500	8.64%	7.47%	\$45,796,816	\$49,392,920	7.85%
Industrial	92	\$38,837,600	\$39,378,500	1.00000	\$39,378,500	1.39%	5.45%	\$32,176,046	\$32,851,889	2.10%
Residential	4210	\$464,593,600	\$492,983,100	1.00000	\$492,983,100	6.11%	68.29%	\$341,575,042	\$356,080,493	4.25%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	4941	\$620,416,000	\$659,179,700		\$659,179,700	6.25%	91.31%	\$454,302,811	\$474,429,859	4.43%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	313	\$22,952,400	\$21,366,100	1.00000	\$21,366,100	-6.91%	2.96%	\$22,952,400	\$21,366,100	-6.91%
Industrial	8	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	7	\$40,644,500	\$41,360,500	1.00000	\$41,360,500	1.76%	5.73%	\$40,644,500	\$41,360,500	1.76%
Total Personal	328	\$63,596,900	\$62,726,600		\$62,726,600	-1.37%	8.69%	\$63,596,900	\$62,726,600	-1.37%
exempt										
Grand Total	5269	\$684,012,900	\$721,906,300		\$721,906,300	5.54%		\$517,899,711	\$537,156,459	3.72%

**Bay County
Mt. Forest Township
Summary of Recommended
County Equalized Values and Trends**



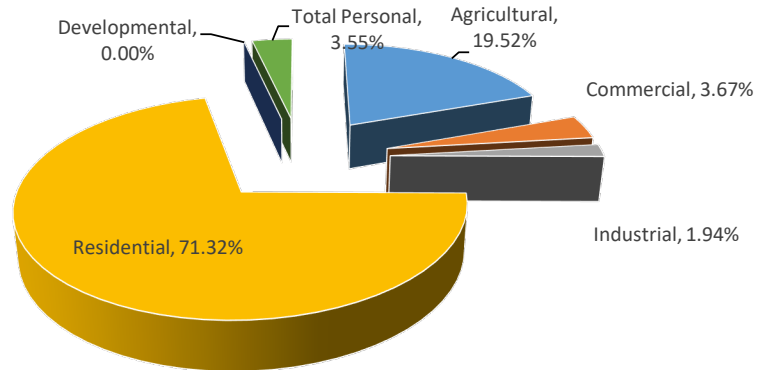
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	228	\$33,884,900	\$37,724,800	1.00000	\$37,724,800	11.33%	35.48%	\$14,277,083	\$14,906,447	4.41%
Commercial	7	\$364,700	\$477,600	1.00000	\$477,600	30.96%	0.45%	\$191,172	\$342,853	79.34%
Industrial	11	\$696,900	\$638,600	1.00000	\$638,600	-8.37%	0.60%	\$237,670	\$244,081	2.70%
Residential	761	\$60,030,200	\$63,715,500	1.00000	\$63,715,500	6.14%	59.92%	\$35,908,975	\$37,652,200	4.85%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1007	\$94,976,700	\$102,556,500		\$102,556,500	7.98%	96.45%	\$50,614,900	\$53,145,581	5.00%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	15	\$358,540	\$282,200	1.00000	\$282,200	-21.29%	0.27%	\$358,540	\$282,200	-21.29%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$3,031,700	\$3,488,300	1.00000	\$3,488,300	15.06%	3.28%	\$3,031,700	\$3,488,300	15.06%
Total Personal	19	\$3,390,240	\$3,770,500		\$3,770,500	11.22%	3.55%	\$3,390,240	\$3,770,500	11.22%
exempt										
Grand Total	1026	\$98,366,940	\$106,327,000		\$106,327,000	8.09%		\$54,005,140	\$56,916,081	5.39%

**Bay County
Pinconning Township
Summary of Recommended
County Equalized Values and Trends**



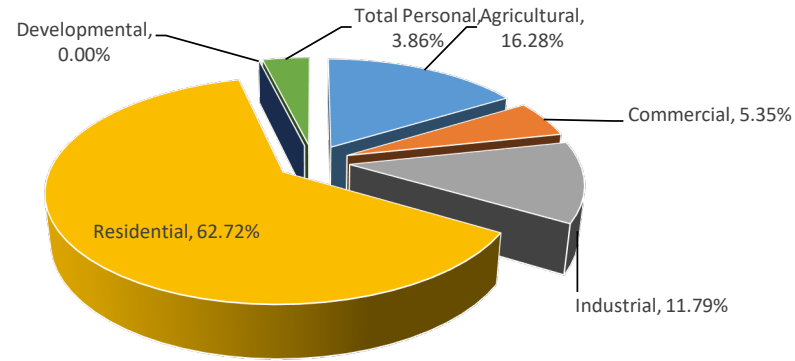
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	383	\$51,963,500	\$53,852,800	1.00000	\$53,852,800	3.64%	31.38%	\$22,653,456	\$22,814,790	0.71%
Commercial	88	\$7,587,630	\$8,747,500	1.00000	\$8,747,500	15.29%	5.10%	\$6,008,406	\$6,177,004	2.81%
Industrial	24	\$3,536,100	\$4,025,700	1.00000	\$4,025,700	13.85%	2.35%	\$2,860,582	\$3,611,272	26.24%
Residential	1210	\$91,926,600	\$89,686,400	1.00000	\$89,686,400	-2.44%	52.26%	\$54,629,209	\$56,702,739	3.80%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1705	\$155,013,830	\$156,312,400		\$156,312,400	0.84%	91.09%	\$86,151,653	\$89,305,805	3.66%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	88	\$3,428,825	\$2,946,600	1.00000	\$2,946,600	-14.06%	1.72%	\$3,428,825	\$2,946,600	-14.06%
Industrial	1	\$476,300	\$448,200	1.00000	\$448,200	-5.90%	0.26%	\$476,300	\$448,200	-5.90%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	6	\$11,713,900	\$11,893,700	1.00000	\$11,893,700	1.53%	6.93%	\$11,713,900	\$11,893,700	1.53%
Total Personal	95	\$15,619,025	\$15,288,500		\$15,288,500	-2.12%	8.91%	\$15,619,025	\$15,288,500	-2.12%
exempt										
Grand Total	1800	\$170,632,855	\$171,600,900		\$171,600,900	0.57%		\$101,770,678	\$104,594,305	2.77%

**Bay County
Portsmouth Township
Summary of Recommended
County Equalized Values and Trends**



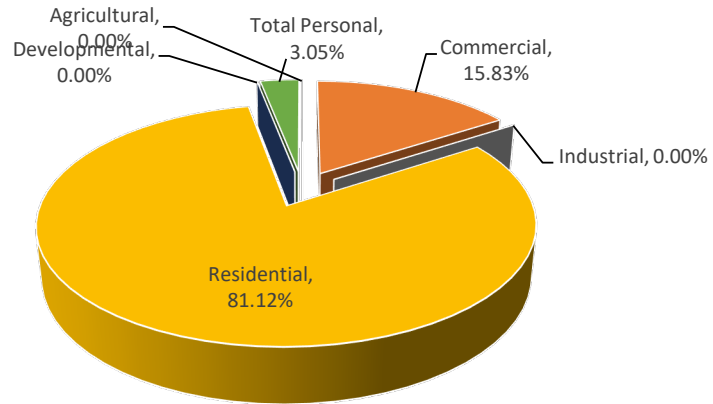
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	327	\$36,082,000	\$38,040,100	1.00000	\$38,040,100	5.43%	19.52%	\$20,154,995	\$20,705,561	2.73%
Commercial	82	\$5,863,900	\$7,147,100	1.00000	\$7,147,100	21.88%	3.67%	\$5,302,486	\$5,220,381	-1.55%
Industrial	38	\$3,476,100	\$3,782,400	1.00000	\$3,782,400	8.81%	1.94%	\$2,234,411	\$1,800,370	-19.43%
Residential	1447	\$127,741,300	\$139,007,700	1.00000	\$139,007,700	8.82%	71.32%	\$89,769,484	\$93,723,517	4.40%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1894	\$173,163,300	\$187,977,300		\$187,977,300	8.55%	96.45%	\$117,461,376	\$121,449,829	3.40%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	71	\$876,100	\$893,800	1.00000	\$893,800	2.02%	0.46%	\$876,100	\$893,800	2.02%
Industrial	2	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$5,568,400	\$6,024,400	1.00000	\$6,024,400	8.19%	3.09%	\$4,877,912	\$5,316,816	9.00%
Total Personal	77	\$6,444,500	\$6,918,200		\$6,918,200	7.35%	3.55%	\$5,754,012	\$6,210,616	7.94%
exempt										
Grand Total	1971	\$179,607,800	\$194,895,500		\$194,895,500	8.51%		\$123,215,388	\$127,660,445	3.61%

**Bay County
Williams Township
Summary of Recommended
County Equalized Values and Trends**



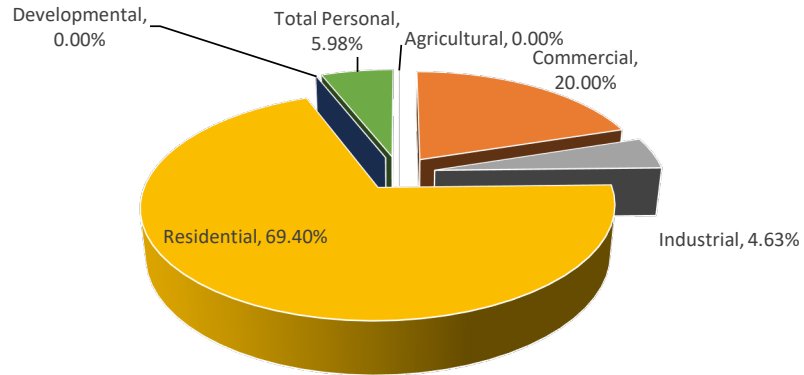
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	359	\$53,987,100	\$57,786,050	1.00000	\$57,786,050	7.04%	16.28%	\$26,770,129	\$27,520,510	2.80%
Commercial	84	\$18,988,400	\$18,970,500	1.00000	\$18,970,500	-0.09%	5.35%	\$16,004,322	\$16,252,293	1.55%
Industrial	44	\$38,450,300	\$41,837,350	1.00000	\$41,837,350	8.81%	11.79%	\$33,027,267	\$36,757,766	11.30%
Residential	1932	\$202,499,250	\$222,575,450	1.00000	\$222,575,450	9.91%	62.72%	\$144,376,522	\$151,935,168	5.24%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2419	\$313,925,050	\$341,169,350		\$341,169,350	8.68%	96.14%	\$220,178,240	\$232,465,737	5.58%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	120	\$3,163,000	\$3,850,450	1.00000	\$3,850,450	21.73%	1.09%	\$3,163,000	\$3,850,450	21.73%
Industrial	14	\$3,700	\$1,500	1.00000	\$1,500	-59.46%	0.00%	\$3,700	\$1,500	-59.46%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	5	\$8,623,800	\$9,838,450	1.00000	\$9,838,450	14.08%	2.77%	\$8,623,800	\$9,838,450	14.08%
Total Personal	139	\$11,790,500	\$13,690,400		\$13,690,400	16.11%	3.86%	\$11,790,500	\$13,690,400	16.11%
exempt										
Grand Total	2558	\$325,715,550	\$354,859,750		\$354,859,750	8.95%		\$231,968,740	\$246,156,137	6.12%

**Bay County
City of Auburn
Summary of Recommended
County Equalized Values and Trends**



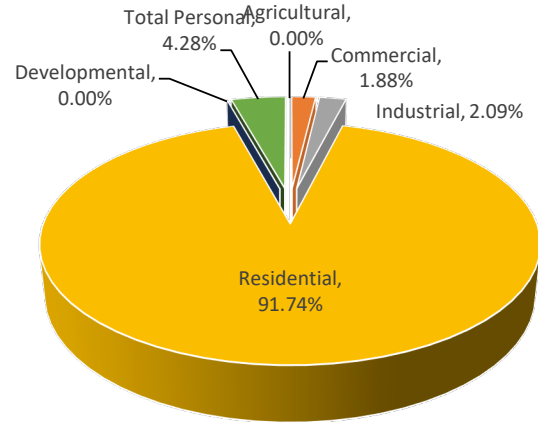
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	105	\$13,124,300	\$13,749,800	1.00000	\$13,749,800	4.77%	15.83%	\$10,932,129	\$11,841,829	8.32%
Industrial	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Residential	772	\$70,041,250	\$70,464,140	1.00000	\$70,464,140	0.60%	81.12%	\$52,098,872	\$54,041,461	3.73%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	877	\$83,165,550	\$84,213,940		\$84,213,940	1.26%	96.95%	\$63,031,001	\$65,883,290	4.53%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	98	\$499,000	\$872,300	1.00000	\$872,300	74.81%	1.00%	\$499,000	\$872,300	74.81%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	2	\$1,694,200	\$1,780,700	1.00000	\$1,780,700	5.11%	2.05%	\$1,694,200	\$1,780,700	5.11%
Total Personal	100	\$2,193,200	\$2,653,000		\$2,653,000	20.96%	3.05%	\$2,193,200	\$2,653,000	20.96%
exempt										
Grand Total	977	\$85,358,750	\$86,866,940		\$86,866,940	1.77%		\$65,224,201	\$68,536,290	5.08%

**Bay County
City of Bay City
Summary of Recommended
County Equalized Values and Trends**



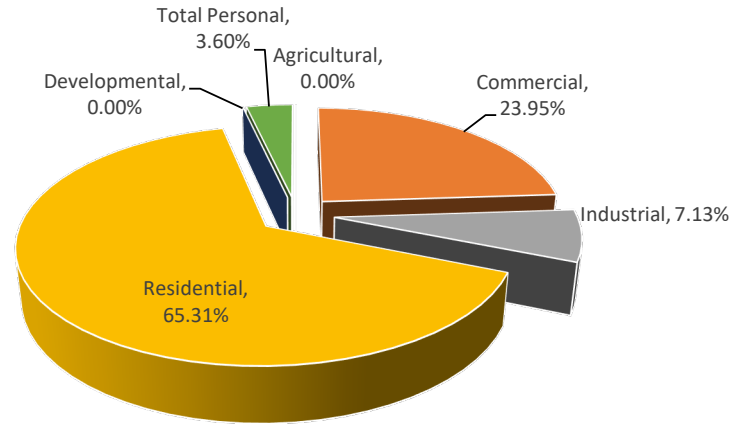
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	1165	\$208,690,150	\$220,770,050	1.00000	\$220,770,050	5.79%	20.00%	\$170,634,256	\$176,090,748	3.20%
Industrial	218	\$48,294,150	\$51,110,300	1.00000	\$51,110,300	5.83%	4.63%	\$40,970,889	\$45,079,181	10.03%
Residential	12998	\$719,539,900	\$766,113,275	1.00000	\$766,113,275	6.47%	69.40%	\$511,292,532	\$537,122,497	5.05%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	14381	\$976,524,200	\$1,037,993,625		\$1,037,993,625	6.29%	94.02%	\$722,897,677	\$758,292,426	4.90%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	1140	\$18,922,100	\$20,158,200	1.00000	\$20,158,200	6.53%	1.83%	\$18,922,100	\$20,158,200	6.53%
Industrial	65	\$9,188,800	\$11,580,350	1.00000	\$11,580,350	26.03%	1.05%	\$9,188,800	\$11,580,350	26.03%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	6	\$31,839,800	\$34,234,300	1.00000	\$34,234,300	7.52%	3.10%	\$31,839,800	\$34,234,300	7.52%
Total Personal	1211	\$59,950,700	\$65,972,850		\$65,972,850	10.05%	5.98%	\$59,950,700	\$65,972,850	10.05%
exempt										
Grand Total	15592	\$1,036,474,900	\$1,103,966,475		\$1,103,966,475	6.51%		\$782,848,377	\$824,265,276	5.29%

**Bay County
City of Essexville
Summary of Recommended
County Equalized Values and Trends**



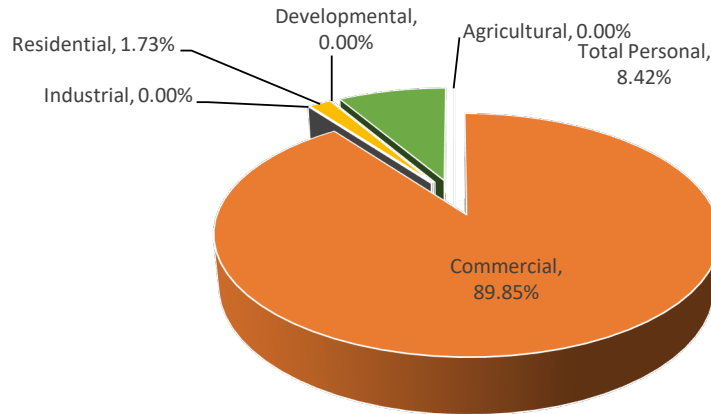
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	62	\$2,741,100	\$2,610,400	1.00000	\$2,610,400	-4.77%	1.88%	\$2,041,020	\$2,015,695	-1.24%
Industrial	22	\$2,988,200	\$2,896,200	1.00000	\$2,896,200	-3.08%	2.09%	\$2,682,333	\$2,583,594	-3.68%
Residential	1516	\$115,572,600	\$127,116,200	1.00000	\$127,116,200	9.99%	91.74%	\$84,434,977	\$88,221,898	4.49%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1600	\$121,301,900	\$132,622,800		\$132,622,800	9.33%	95.72%	\$89,158,330	\$92,821,187	4.11%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	64	\$361,800	\$472,900	1.00000	\$472,900	30.71%	0.34%	\$361,800	\$472,900	30.71%
Industrial	11	\$2,634,700	\$2,594,300	1.00000	\$2,594,300	-1.53%	1.87%	\$2,634,700	\$2,594,300	-1.53%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	3	\$2,813,900	\$2,866,900	1.00000	\$2,866,900	1.88%	2.07%	\$2,813,900	\$2,866,900	1.88%
Total Personal	78	\$5,810,400	\$5,934,100		\$5,934,100	2.13%	4.28%	\$5,810,400	\$5,934,100	2.13%
exempt										
Grand Total	1678	\$127,112,300	\$138,556,900		\$138,556,900	9.00%		\$94,968,730	\$98,755,287	3.99%

**Bay County
City of Pinconning
Summary of Recommended
County Equalized Values and Trends**



Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	106	\$9,984,900	\$10,049,800	1.00000	\$10,049,800	0.65%	23.95%	\$7,850,570	\$8,162,966	3.98%
Industrial	11	\$3,118,600	\$2,993,000	1.00000	\$2,993,000	-4.03%	7.13%	\$2,734,245	\$2,768,721	1.26%
Residential	504	\$24,531,500	\$27,404,800	1.00000	\$27,404,800	11.71%	65.31%	\$16,804,747	\$17,784,805	5.83%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	621	\$37,635,000	\$40,447,600		\$40,447,600	7.47%	96.40%	\$27,389,562	\$28,716,492	4.84%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	113	\$671,500	\$716,400	1.00000	\$716,400	6.69%	1.71%	\$671,500	\$716,400	6.69%
Industrial	1	\$48,100	\$44,600	1.00000	\$44,600	-7.28%	0.11%	\$48,100	\$44,600	-7.28%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	1	\$772,600	\$751,400	1.00000	\$751,400	-2.74%	1.79%	\$772,600	\$751,400	-2.74%
Total Personal	115	\$1,492,200	\$1,512,400		\$1,512,400	1.35%	3.60%	\$1,492,200	\$1,512,400	1.35%
exempt										
Grand Total	736	\$39,127,200	\$41,960,000		\$41,960,000	7.24%		\$28,881,762	\$30,228,892	4.66%

**Bay County
City of Midland
Summary of Recommended
County Equalized Values and Trends**



Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	28	\$7,765,800	\$8,007,600	1.00000	\$8,007,600	3.11%	89.85%	\$4,730,765	\$4,539,956	-4.03%
Industrial	0	\$2,600	\$0	1.00000	\$0	-100.00%	0%	\$2,474	\$0	-100.00%
Residential	46	\$146,300	\$153,885	1.00000	\$153,885	5.18%	1.73%	\$114,971	\$117,207	1.94%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	74	\$7,914,700	\$8,161,485		\$8,161,485	3.12%	91.58%	\$4,848,210	\$4,657,163	-3.94%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	11	\$113,000	\$68,000	1.00000	\$68,000	-39.82%	0.76%	\$113,000	\$68,000	-39.82%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	1	\$449,000	\$682,800	1.00000	\$682,800	52.07%	7.66%	\$449,000	\$682,800	52.07%
Total Personal	12	\$562,000	\$750,800		\$750,800	33.59%	8.42%	\$562,000	\$750,800	33.59%
exempt										
Grand Total	86	\$8,476,700	\$8,912,285		\$8,912,285	5.14%		\$5,410,210	\$5,407,963	-0.04%

County: 09- BAY

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
010 BANGOR TOWNSHIP	09030 BANGOR TOWNSHIP SCHOO	550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
	Total of all Districts	550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
020 BEAVER TOWNSHIP	09010 BAY CITY SCHOOL DISTR	114,315,191	5,153,600	119,468,791	106,115,974	13,352,817	3.07
	09090 PINCONNING AREA SCHOO	3,073,586	41,600	3,115,186	2,988,898	126,288	0.08
	Total of all Districts	117,388,777	5,195,200	122,583,977	109,104,872	13,479,105	3.15
030 FRANKENLUST TOWNSHIP	09010 BAY CITY SCHOOL DISTR	176,329,701	9,084,625	185,414,326	148,760,808	36,653,518	4.76
	73200 FREELAND COMM SCHOOL	9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
	Total of all Districts	185,469,246	9,395,425	194,864,671	157,025,653	37,839,018	5.00
040 FRASER TOWNSHIP	09090 PINCONNING AREA SCHOO	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
	Total of all Districts	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
050 GARFIELD TOWNSHIP	09090 PINCONNING AREA SCHOO	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
	Total of all Districts	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
060 GIBSON TOWNSHIP	06050 STANDISH STERLING COM	29,547,359	2,570,236	32,117,595	25,051,002	7,066,593	0.82
	09090 PINCONNING AREA SCHOO	10,742,215	993,497	11,735,712	9,454,049	2,281,663	0.30
	Total of all Districts	40,289,574	3,563,733	43,853,307	34,505,051	9,348,256	1.13
070 HAMPTON TOWNSHIP	09010 BAY CITY SCHOOL DISTR	145,611,807	31,549,800	177,161,607	121,986,100	55,175,507	4.55
	09050 ESSEXVILLE HAMPTON SC	172,341,379	23,728,600	196,069,979	136,265,270	59,804,709	5.03
	Total of all Districts	317,953,186	55,278,400	373,231,586	258,251,370	114,980,216	9.58
080 KAWKAWLIN TOWNSHIP	09010 BAY CITY SCHOOL DISTR	153,545,277	13,016,576	166,561,853	129,079,242	37,482,611	4.28
	09090 PINCONNING AREA SCHOO	31,264,352	1,781,900	33,046,252	24,401,968	8,644,284	0.85
	Total of all Districts	184,809,629	14,798,476	199,608,105	153,481,210	46,126,895	5.12
090 MERRITT TOWNSHIP	09010 BAY CITY SCHOOL DISTR	49,215,439	4,374,568	53,590,007	46,151,240	7,438,767	1.38
	79110 REESE PUBLIC SCHOOLS	21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66
	Total of all Districts	70,910,684	8,556,868	79,467,552	69,207,804	10,259,748	2.04
100 MONITOR TOWNSHIP	09010 BAY CITY SCHOOL DISTR	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79
	Total of all Districts	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79

County: 09- BAY

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
110 MT FOREST TOWNSHIP	09090 PINCONNING AREA SCHOO	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
	Total of all Districts	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
120 PINCONNING TOWNSHIP	06050 STANDISH STERLING COM	4,016,314	95,300	4,111,614	3,011,028	1,100,586	0.11
	09090 PINCONNING AREA SCHOO	85,289,491	15,193,200	100,482,691	71,591,037	28,891,654	2.58
	Total of all Districts	89,305,805	15,288,500	104,594,305	74,602,065	29,992,240	2.68
130 PORTSMOUTH TOWNSHIP	09010 BAY CITY SCHOOL DISTR	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
	Total of all Districts	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
140 WILLIAMS TOWNSHIP	09010 BAY CITY SCHOOL DISTR	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
	Total of all Districts	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
150 CITY OF AUBURN	09010 BAY CITY SCHOOL DISTR	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
	Total of all Districts	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
160 CITY OF BAY CITY	09010 BAY CITY SCHOOL DISTR	755,301,947	62,831,850	818,133,797	468,402,709	349,731,088	21.00
	09030 BANGOR TOWNSHIP SCHOO	2,990,479	3,141,000	6,131,479	3,130,800	3,000,679	0.16
	Total of all Districts	758,292,426	65,972,850	824,265,276	471,533,509	352,731,767	21.16
170 CITY OF ESSEXVILLE	09050 ESSEXVILLE HAMPTON SC	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
	Total of all Districts	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
180 CITY OF PINCONNING	09090 PINCONNING AREA SCHOO	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
	Total of all Districts	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
190 CITY OF MIDLAND	09010 BAY CITY SCHOOL DISTR	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
	Total of all Districts	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
Grand total of all Districts		3,574,796,671	320,927,860	3,895,724,531	2,749,776,419	1,145,948,112	100.00

County: 09- BAY

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
06050 STANDISH STERLING COMM S/D060	GIBSON TOWNSHIP	29,547,359	2,570,236	32,117,595	25,051,002	7,066,593	0.82
	120 PINCONNING TOWNSHIP	4,016,314	95,300	4,111,614	3,011,028	1,100,586	0.11
	Total of all Units	33,563,673	2,665,536	36,229,209	28,062,030	8,167,179	0.93
09010 BAY CITY SCHOOL DISTRICT020	BEAVER TOWNSHIP	114,315,191	5,153,600	119,468,791	106,115,974	13,352,817	3.07
	030 FRANKENLUST TOWNSHIP	176,329,701	9,084,625	185,414,326	148,760,808	36,653,518	4.76
	070 HAMPTON TOWNSHIP	145,611,807	31,549,800	177,161,607	121,986,100	55,175,507	4.55
	080 KAWKAWLIN TOWNSHIP	153,545,277	13,016,576	166,561,853	129,079,242	37,482,611	4.28
	090 MERRITT TOWNSHIP	49,215,439	4,374,568	53,590,007	46,151,240	7,438,767	1.38
	100 MONITOR TOWNSHIP	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79
	130 PORTSMOUTH TOWNSHIP	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
	140 WILLIAMS TOWNSHIP	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
	150 CITY OF AUBURN	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
	160 CITY OF BAY CITY	755,301,947	62,831,850	818,133,797	468,402,709	349,731,088	21.00
	190 CITY OF MIDLAND	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
	Total of all Units	2,293,205,240	212,042,435	2,505,247,675	1,747,836,100	757,411,575	64.31
09030 BANGOR TOWNSHIP SCHOOLS010	BANGOR TOWNSHIP	550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
	160 CITY OF BAY CITY	2,990,479	3,141,000	6,131,479	3,130,800	3,000,679	0.16
	Total of all Units	553,723,328	36,116,650	589,839,978	393,234,273	196,605,705	15.14
09050 ESSEXVILLE HAMPTON SCH DIST070	HAMPTON TOWNSHIP	172,341,379	23,728,600	196,069,979	136,265,270	59,804,709	5.03
	170 CITY OF ESSEXVILLE	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
	Total of all Units	265,162,566	29,662,700	294,825,266	217,686,796	77,138,470	7.57
09090 PINCONNING AREA SCHOOLS020	BEAVER TOWNSHIP	3,073,586	41,600	3,115,186	2,988,898	126,288	0.08
	040 FRASER TOWNSHIP	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
	050 GARFIELD TOWNSHIP	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
	060 GIBSON TOWNSHIP	10,742,215	993,497	11,735,712	9,454,049	2,281,663	0.30
	080 KAWKAWLIN TOWNSHIP	31,264,352	1,781,900	33,046,252	24,401,968	8,644,284	0.85
	110 MT FOREST TOWNSHIP	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
	120 PINCONNING TOWNSHIP	85,289,491	15,193,200	100,482,691	71,591,037	28,891,654	2.58
	180 CITY OF PINCONNING	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
	Total of all Units	398,307,074	35,947,439	434,254,513	331,635,811	102,618,702	11.15
73200 FREELAND COMM SCHOOL DIST030	FRANKENLUST TOWNSHIP	9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
	Total of all Units	9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
79110 REESE PUBLIC SCHOOLS 090	MERRITT TOWNSHIP	21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66

County: 09- BAY

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
	Total of all Units	21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66
	Grand total of all Units	3,574,796,671	320,927,860	3,895,724,531	2,749,776,419	1,145,948,112	100.00

Personal and Real Property - TOTALS

L-4024

BAY 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		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
BANGOR TOWNSHIP	6,694.93	862,866,833	862,866,833	32,975,650	32,975,650	895,842,483	895,842,483
BEAVER TOWNSHIP	22,623.43	206,001,400	206,001,400	5,195,200	5,195,200	211,196,600	211,196,600
FRANKENLUST TOWN	14,181.43	265,044,258	265,044,258	9,633,150	9,633,150	274,677,408	274,677,408
FRASER TOWNSHIP	20,524.21	199,554,900	199,554,900	9,916,600	9,916,600	209,471,500	209,471,500
GARFIELD TOWNSHIP	22,862.14	121,171,088	121,171,088	2,902,300	2,902,300	124,073,388	124,073,388
GIBSON TOWNSHIP	22,787.88	97,746,800	97,746,800	3,737,300	3,737,300	101,484,100	101,484,100
HAMPTON TOWNSHIP	17,073.77	446,768,100	446,768,100	55,220,400	55,220,400	501,988,500	501,988,500
KAWKAWLIN TOWNSHIP	21,219.97	293,218,500	293,218,500	15,221,900	15,221,900	308,440,400	308,440,400
MERRITT TOWNSHIP	20,204.01	131,014,493	131,014,493	8,902,000	8,902,000	139,916,493	139,916,493
MONITOR TOWNSHIP	24,320.51	659,179,700	659,179,700	62,726,600	62,726,600	721,906,300	721,906,300
MT FOREST TOWNSHIP	23,040.53	102,556,500	102,556,500	3,770,500	3,770,500	106,327,000	106,327,000
PINCONNING TOWNSHIP	23,102.43	156,312,400	156,312,400	15,288,500	15,288,500	171,600,900	171,600,900
PORTSMOUTH TOWN	12,425.87	187,977,300	187,977,300	6,918,200	6,918,200	194,895,500	194,895,500
WILLIAMS TOWNSHIP	21,133.05	341,169,350	341,169,350	13,690,400	13,690,400	354,859,750	354,859,750
CITY OF AUBURN	524.30	84,213,940	84,213,940	2,653,000	2,653,000	86,866,940	86,866,940
CITY OF BAY CITY	5,107.50	1,037,993,625	1,037,993,625	65,972,850	65,972,850	1,103,966,475	1,103,966,475
CITY OF ESSEXVILLE	1,180.24	132,622,800	132,622,800	5,934,100	5,934,100	138,556,900	138,556,900
CITY OF PINCONNING	454.90	40,447,600	40,447,600	1,512,400	1,512,400	41,960,000	41,960,000
CITY OF MIDLAND	233.55	8,161,485	8,161,485	750,800	750,800	8,912,285	8,912,285

Township or City	Number of Acres Assessed	Total Real Property Valuations		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
Totals for County	279,694.65	5,374,021,072	5,374,021,072	322,921,850	322,921,850	5,696,942,922	5,696,942,922

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

BAY County

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

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
BANGOR TOWNSHIP	0	228,085,850	20,132,550	614,648,433	0	0	862,866,833
BEAVER TOWNSHIP	59,341,200	3,038,500	790,000	142,831,700	0	0	206,001,400
FRANKENLUST TOWNSHIP	35,262,900	17,099,400	818,750	211,863,208	0	0	265,044,258
FRASER TOWNSHIP	49,278,700	11,675,200	287,800	138,313,200	0	0	199,554,900
GARFIELD TOWNSHIP	39,818,732	1,380,150	519,200	79,453,006	0	0	121,171,088
GIBSON TOWNSHIP	50,327,900	1,004,900	627,400	45,786,600	0	0	97,746,800
HAMPTON TOWNSHIP	42,177,000	83,519,700	16,931,600	304,139,800	0	0	446,768,100
KAWKAWLIN TOWNSHIP	49,998,300	18,348,200	3,402,800	221,469,200	0	0	293,218,500
MERRITT TOWNSHIP	74,151,287	1,488,000	2,657,650	52,717,556	0	0	131,014,493
MONITOR TOWNSHIP	72,872,600	53,945,500	39,378,500	492,983,100	0	0	659,179,700
MT FOREST TOWNSHIP	37,724,800	477,600	638,600	63,715,500	0	0	102,556,500
PINCONNING TOWNSHIP	53,852,800	8,747,500	4,025,700	89,686,400	0	0	156,312,400
PORTSMOUTH TOWNSHIP	38,040,100	7,147,100	3,782,400	139,007,700	0	0	187,977,300
WILLIAMS TOWNSHIP	57,786,050	18,970,500	41,837,350	222,575,450	0	0	341,169,350
CITY OF AUBURN	0	13,749,800	0	70,464,140	0	0	84,213,940
CITY OF BAY CITY	0	220,770,050	51,110,300	766,113,275	0	0	1,037,993,625
CITY OF ESSEXVILLE	0	2,610,400	2,896,200	127,116,200	0	0	132,622,800
CITY OF PINCONNING	0	10,049,800	2,993,000	27,404,800	0	0	40,447,600
CITY OF MIDLAND	0	8,007,600	0	153,885	0	0	8,161,485

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	660,632,369	710,115,750	192,829,800	3,810,443,153	0	0	5,374,021,072

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

L-4024

BAY County

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

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
BANGOR TOWNSHIP	0	228,085,850	20,132,550	614,648,433	0	0	862,866,833
BEAVER TOWNSHIP	59,341,200	3,038,500	790,000	142,831,700	0	0	206,001,400
FRANKENLUST TOWN	35,262,900	17,099,400	818,750	211,863,208	0	0	265,044,258
FRASER TOWNSHIP	49,278,700	11,675,200	287,800	138,313,200	0	0	199,554,900
GARFIELD TOWNSHIP	39,818,732	1,380,150	519,200	79,453,006	0	0	121,171,088
GIBSON TOWNSHIP	50,327,900	1,004,900	627,400	45,786,600	0	0	97,746,800
HAMPTON TOWNSHIP	42,177,000	83,519,700	16,931,600	304,139,800	0	0	446,768,100
KAWKAWLIN TOWNSH	49,998,300	18,348,200	3,402,800	221,469,200	0	0	293,218,500
MERRITT TOWNSHIP	74,151,287	1,488,000	2,657,650	52,717,556	0	0	131,014,493
MONITOR TOWNSHIP	72,872,600	53,945,500	39,378,500	492,983,100	0	0	659,179,700
MT FOREST TOWNSH	37,724,800	477,600	638,600	63,715,500	0	0	102,556,500
PINCONNING TOWNSI	53,852,800	8,747,500	4,025,700	89,686,400	0	0	156,312,400
PORTSMOUTH TOWN:	38,040,100	7,147,100	3,782,400	139,007,700	0	0	187,977,300
WILLIAMS TOWNSHIP	57,786,050	18,970,500	41,837,350	222,575,450	0	0	341,169,350
CITY OF AUBURN	0	13,749,800	0	70,464,140	0	0	84,213,940
CITY OF BAY CITY	0	220,770,050	51,110,300	766,113,275	0	0	1,037,993,625
CITY OF ESSEXVILLE	0	2,610,400	2,896,200	127,116,200	0	0	132,622,800
CITY OF PINCONNING	0	10,049,800	2,993,000	27,404,800	0	0	40,447,600
CITY OF MIDLAND	0	8,007,600	0	153,885	0	0	8,161,485

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	660,632,369	710,115,750	192,829,800	3,810,443,153	0	0	5,374,021,072

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners



74th Judicial District Court of Michigan

MARK E. JANER
Chief Judge

TO: Jerome Crete, Chair, Committee of the Whole

FROM: Amanda Shores, Administrator, Bay County Court Facility

DATE: March 31, 2026

RE: Tyler Technologies-Jury Payments

REQUEST:

The Bay County Courts are requesting approval of the amendment to the Jury Payments Contract with Tyler Technologies. The amendment will be a three (3) year extension of the current Contract dated November 6, 2018.

BACKGROUND:

Since 2018, the Bay County Courts have used Tyler Technologies as their vendor to load money onto a card as payment for those who serve on our jury trials.

FINANCE:

Tyler Technologies charges .49 cents to load money on each card. There has been no increase in the costs since the last amendment. The annual costs are a budgeted item in the court's appropriation.

RECOMMENDATION:

I ask your consideration for recommendation to the Board of Commissioners authorizing the Board Chair to sign the contract amendment for an additional three (3) year term.

cc:

Alex Poirier
Amber Davis-Johnson
Scott Trepkowski

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

BY: COMMITTEE OF THE WHOLE (4/14/2026)

WHEREAS, The Bay County Courts have utilized Tyler Technologies since 2018 as a vendor to provide jury payment services through prepaid cards; and

WHEREAS, The current contract dated November 6, 2018, requires an amendment to extend the term for continued services; and

WHEREAS, The proposed amendment provides for a three-year extension of the existing contract with no increase in cost; and

WHEREAS, Tyler Technologies continues to charge \$0.49 per card load, and these costs are budgeted annually within the Court’s 2026 appropriation; and

WHEREAS, The Bay County Courts recommend approval of the contract amendment to ensure uninterrupted jury payment services; Therefore, Be It

RESOLVED That the Bay County Board of Commissioners approves the amendment to the Agreement with Tyler Technologies to extend the Jury Payment Contract for a period of three (3) years and authorizes the Chairman of the Board to execute the amended agreement on behalf of Bay County following Corporation Counsel review and approval; Be It Further

RESOLVED That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

Courts - Tyler Technologies-Jury Payments Agreement 2026

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS _____ NAYS _____ EXCUSED _____

VOICE: YEAS _____ NAYS _____ EXCUSED _____

DISPOSITION: ADOPTED _____ DEFEATED _____ WITHDRAWN _____

AMENDED _____ CORRECTED _____ REFERRED _____ NO ACTION TAKEN _____



74th Judicial District Court of Michigan

MARK E. JANER
Chief Judge

TO: Jerome Crete, Chair, Committee of the Whole

FROM: Amanda Shores, Administrator, Bay County Court Facility

DATE: March 31, 2026

RE: BJA FY25 Edward Byrne Memorial Justice Assistance Grant

REQUEST:

The Bay County Courts are requesting approval to apply for, and accept, the BJA FY25 Edward Byrne Memorial Justice Assistance Grant (BYRNE). This federal grant was released on March 13, 2026. The deadline to submit for this grant opportunity is April 21, 2026.

BACKGROUND:

The Byrne Grant is a federal grant that the Circuit Court Adult Drug Court currently utilizes. These funds would be used to provide additional financial support for adult treatment court participants to continue their substance abuse treatment.

FINANCE:

The BYRNE grant requires no cost sharing/match.

RECOMMENDATION:

I ask your consideration for recommendation to the Board of Commissioners allowing submission of the application, and furthermore, authorize the Board Chair to sign any grant award.

cc:

Alex Poirier
Amber Davis-Johnson
Scott Trepkowski

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

- BY:** COMMITTEE OF THE WHOLE (4/14/2026)
- WHEREAS,** The Bay County Courts are requesting approval to apply for, and accept, the BJA FY25 Edward Byrne Memorial Justice Assistance Grant (BYRNE), a federal grant opportunity released on March 13, 2026, with an application deadline of April 21, 2026; and
- WHEREAS,** The Circuit Court Adult Drug Court currently utilizes Byrne Grant funding to support its programs; and
- WHEREAS,** The proposed grant funds would provide additional financial assistance to adult treatment court participants to support continued substance abuse treatment; and
- WHEREAS,** The Byrne Grant does not require any local cost sharing or matching funds; Therefore, Be It
- RESOLVED** That the Bay County Board of Commissioners authorizes the Bay County Courts to apply for the BJA FY25 Edward Byrne Memorial Justice Assistance Grant and should the grant be awarded, approves acceptance of the award; Be It Further
- RESOLVED** That the Chairman of the Board is authorized to sign all necessary grant documents, contracts, and agreements, following Corporation Counsel review and approval; Be It Further
- RESOLVED** That the grant applicant and recipient departments are required to work simultaneously with the Finance Department whose staff will provide financial oversight of said grant; Be It Further
- RESOLVED** That it is clearly understood that if these grant funds are terminated, any position(s) funded by this grant shall be terminated and will not be absorbed by the County; furthermore, the department is expressly prohibited from reallocating, modifying, or absorbing the position(s) into any new cost-share or funding allocation without prior approval of the Board of Commissioners; Be It Further
- RESOLVED** That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

Courts - BJA FY25 Edward Byrne Memorial Justice Assistance Grant

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___

VOICE: YEAS ___ NAYS ___ EXCUSED ___

DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___

AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___

Memorandum

To: Chairperson, Committee of the Whole
From: Michael Kinsella, Director Friend of the Court
Date: 3/25/2026
Re: Agenda Item - FY 2026- FOC Office Reallocation

REQUEST:

For this matter to be brought before the Committee of the Whole Agenda on April 7th 2026; for the Board to receive this memo for the reorganization within the Friend of the Court Office, including the hiring of a Domestic Relations Attorney Referee and the reclassification of a Governmental Employees Labor Council (GELC) union member. This reorganization, effective 3/3/2026 will move a current TF08 to a MCO6 and a current PC06 to a PC10. There is no additional requests from the County's general fund. Additional funds will be paid from the Friend of the Court's 215 fund.

BACKGROUND:

Effective 3/2/25, the Friend of the Court's Hearing Office (PC06) is retiring. It is this office's intent to create a new Domestic Relations Attorney Referee's position (PC10) to assist with bench warrant and support enforcement hearings at a quasi-judicial level.

The office's current GELC TF08, Senior Enforcement Specialist, was designed to help with specialized enforcement mandated by the Michigan Child Support Enforcement System and Office of Child Support. With streamlining and work being done more centralized, the scope of work for this position has changed. This evolution includes a new range of responsibilities outside of the intended GELC workload.

FINANCE:

The annual salary for our current budgeted PC06 is \$66,601.60. The salary for the new Domestic Relations Attorney Referee PC10 position starts at \$84,822.40. The difference in wages is \$18,220.80. The annual salary for our current budgeted TF08 is \$54,433.60. The salary for the new MC06, Chief Enforcement Officer, is \$55,515.20. The difference in wages is \$1,081.60

The Friend of the Court receives 66% reimbursement of all qualified expenses (including wages and fringes) from the Cooperative Reimbursement Program (CRP) Grant. The approximate total increase would be \$19,302.40 of which approximately \$12,739.58 would be reimbursed from the CRP Grant. The remaining amount of approximately \$6,562.82 (plus fringes) would be paid out of the Friend of the Court's 215 fund. There will be no impact to Bay County's general fund. At the end of the budget year, the Friend of the Court's 215 fund will transfer any funds above the Friend of the Court's general fund budget for personnel expenses related to the reallocation of these two positions.

RECOMMENDATION:

The Friend of the Court requests the Committee of the Whole receive this change in budget reallocation and approve any additional funding from the Friend of the Court's 215 fund and any required budget adjustment.

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

- BY:** COMMITTEE OF THE WHOLE (4/14/2026)
- WHEREAS,** The Friend of the Court seeks approval for an internal office reorganization including the creation of a Domestic Relations Attorney Referee position and the reclassification of an existing Governmental Employees Labor Council position (GELC); and
- WHEREAS,** The current Hearing Officer position (PC06) is retiring, and the office intends to create a Domestic Relations Attorney Referee position (PC10) to assist with bench warrant and support enforcement hearings at a quasi-judicial level; and
- WHEREAS,** The duties of the current Senior Enforcement Specialist (TF08) have evolved due to changes in the Michigan Child Support Enforcement System and centralized processes, necessitating reclassification to a Chief Enforcement Officer position (MC06); and
- WHEREAS,** The annual salary increase associated with these changes is approximately \$19,302.40, of which approximately \$12,739.58 will be reimbursed through the Cooperative Reimbursement Program Grant; and
- WHEREAS,** The remaining cost of approximately \$6,562.82, plus applicable fringe benefits, will be paid from the Friend of the Court 215 Fund with no impact to the General Fund, Fund Balance; and
- WHEREAS,** At the end of the budget year, the Friend of the Court 215 Fund will transfer any funds above the Friend of the Court’s general fund budget for personnel expenses related to the reallocation of these two positions; Therefore, Be It
- RESOLVED** That the Bay County Board of Commissioners approves the Friend of the Court office reorganization, including the creation of a Domestic Relations Attorney Referee (PC10) position and the reclassification of a Senior Enforcement Specialist (TF08) to Chief Enforcement Officer (MC06), effective March 3, 2026; Be It Further
- RESOLVED** That the Board approves the use of funds from the Friend of the Court 215 Fund to cover the remaining costs associated with this reorganization, not to exceed \$19,302.40; Be It Further
- RESOLVED** That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

Friend of the Court – FOC Office Reorganization 2026

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___

VOICE: YEAS ___ NAYS ___ EXCUSED ___

DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___

AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___

Memorandum

To: Chairperson, Committee of the Whole
From: Michael Kinsella, Director Friend of the Court
Date: 3/25/26
Re: Agenda Item - FY 2026- FOC Office Reconstruction

REQUEST:

For this matter to be brought before the Committee of the Whole Agenda on April 7th, 2026; for the Board to receive this memo for the allocation of funds from the Friend of the Court's 215 for the continuation of the Friend of the Court's hearing room construction.

BACKGROUND:

In budget year 2025, the Friend of the Court had requested and been approved for \$40,000 for the build of a new hearing room within our office. These funds were budgeted within the Friend of the Court's 215 fund. The hearing room build started at the end of the year in 2025 but was not completed within the calendar year. The construction has continued into 2026.

FINANCE:

In 2025, this office had minimal expenses for the construction of the hearing room. The amount of expenses were around \$3000. The additional funds of approximately \$37,000 are still available in the Friend of the Court's 215 to continue this reconstruction. This includes the purchase of furniture (desk/table configuration with chairs, \$9,900), purchase of automated locking security doors (\$8,400), and the purchase of computer and recording equipment. These expenses will be taken directly out of the Friend of the Court's 215 fund. There is no impact to the County's general fund.

RECOMMENDATION:

The Friend of the Court requests the Committee of the Whole receive this change in budget amendment for the Friend of the Court's 215 fund and approve the funding for the continuation of the Friend of the Courts hearing room construction and approve any required budget adjustments.

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

- BY:** COMMITTEE OF THE WHOLE (4/14/2026)
- WHEREAS,** The Friend of the Court requested and received approval in the FY 2025 budget for \$40,000 from the Friend of the Court’s 215 Fund for the construction of a new hearing room within the office; and
- WHEREAS,** Construction of the hearing room began in late 2025 but was not completed within the calendar year and has continued into FY 2026; and
- WHEREAS,** Approximately \$3,000 in expenses were incurred in 2025, leaving an estimated balance of \$37,000 available within the Friend of the Court’s 215 Fund to complete the project; and
- WHEREAS,** Remaining project costs include furniture, security doors, and computer and recording equipment necessary to complete the hearing room; and
- WHEREAS,** All expenses will be paid from the Friend of the Court’s 215 Fund with no impact to the General Fund, Fund Balance; Therefore, Be It
- RESOLVED** That the Bay County Board of Commissioners approves the budget adjustment and the allocation of remaining funds within the Bay County Friend of the Court’s 215 Fund for the continuation and completion of the Friend of the Court hearing room construction, in an amount not to exceed \$37,000; Be It Further
- RESOLVED** That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
AND COMMITTEE

Friend of the Court - FY 2026 - FOC Office Reconstruction

MOVED BY COMM. _____

SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ____ NAYS ____ EXCUSED ____

VOICE: YEAS ____ NAYS ____ EXCUSED ____

DISPOSITION: ADOPTED ____ DEFEATED ____ WITHDRAWN ____

AMENDED ____ CORRECTED ____ REFERRED ____ NO ACTION TAKEN ____



**BAY COUNTY
PERSONNEL & EMPLOYEE RELATIONS**

James A. Barcia
County Executive

Tiffany Jerry
Director
jerryt@baycounty.net

To: Jerome Crete, Chair, Committee of the Whole

From: Tiffany Jerry, Director of Personnel and Employee Relations

Date: April 6, 2026

RE: Ways & Means Committee Agenda

Please consider the following for the agenda of your committee meeting.

Request:

Request approval to renew the agreement with Brown and Brown as Bay County's Insurance Broker for Worker's Compensation and Excess Liability Insurance Coverage.

Background:

Bay County has an agreement with Brown and Brown as our Insurance Broker, for purposes of Worker's Compensation and Excess Liability Insurance coverage. We would like to renew the agreement for 2026.

Finance/Economics:

The annual cost is \$10,000 and funds exist within the existing budget. No general fund dollars will be used.

Recommendation:

Upon favorable review by Corporation Counsel, please approve the agreement with Brown and Brown and authorize the Chairman of the Board to sign, as well as approve necessary the budget adjustment.

Thank you for your consideration.

cc: Jim Barcia
Amber Johnson
Jayson Hoppe
Rebecca Marsters
Scott Trepkowski

BAY COUNTY BOARD OF COMMISSIONERS

APRIL 21, 2026

RESOLUTION

BY: COMMITTEE OF THE WHOLE (4/14/2026)
 WHEREAS, In the past, Bay County entered into an Agreement with Brown and Brown as Bay County’s Insurance Broker for purposes of Workers’ Compensation and Excess Liability Insurance Coverage; and
 WHEREAS, The annual cost is \$10,000. Funds exist within the existing budget and no General Fund dollars will be used; Therefore, Be It
 RESOLVED That the Bay County Board of Commissioners approves the renewal Agreement with Brown and Brown as Bay County’s Insurance Broker for Workers’ Compensation and Excess Liability Insurance Coverage for 2026; Be It Further
 RESOLVED That the Chairman of the Board is authorized to execute said Agreement and related documents following Corporation Counsel review and approval; Be It Finally
 RESOLVED That related budget adjustments, if required, are approved.

JEROME CRETE, CHAIR
 AND COMMITTEE

Personnel – Brown & Brown Agreement 2026

MOVED BY COMM. _____
 SUPPORTED BY COMM. _____

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
KATHY NIEMIEC				LARRY BESON				JEROME CRETE			
TIM BANASZAK				CHRISTOPHER T. RUPP							
VAUGHN J. BEGICK				JESSE DOCKETT							

VOTE TOTALS:

ROLL CALL: YEAS ___ NAYS ___ EXCUSED ___
 VOICE: YEAS ___ NAYS ___ EXCUSED ___
 DISPOSITION: ADOPTED ___ DEFEATED ___ WITHDRAWN ___
 AMENDED ___ CORRECTED ___ REFERRED ___ NO ACTION TAKEN ___

**COMMITTEE OF THE WHOLE
MINUTES**

MEETING OF THE BAY COUNTY COMMITTEE OF THE WHOLE HELD ON TUESDAY, APRIL 7, 2026, FOURTH FLOOR, BAY COUNTY BUILDING.

CALL TO ORDER BY CHAIR CRETE AT 4:00 P.M.

MOTION NO.

COMMISSIONERS PRESENT:		1	2	3	4	5	6	7	8	9	10	11	12
JEROME CRETE, CHAIR	P	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CHRISTOPHER RUPP, V. CHAIR	E												
KATHY NIEMIEC	P	Y	Y	Y	Y	S/Y	Y	Y	Y	S/Y	Y	Y	Y
VAUGHN J. BEGICK	P	Y	M/Y	Y	S/Y	Y	S/Y	M/Y	S/Y	Y	S/Y	S/Y	Y
LARRY BESON	P	Y	S/Y	Y	Y	Y	Y	S/Y	Y	Y	Y	Y	Y
JESSE DOCKETT	P	M/Y	Y	M/Y	Y	Y	M/Y	Y	Y	Y	M/Y	Y	S/Y
TIM BANASZAK, EX OFFICIO	P	S/Y	Y	S/Y	M/Y	M/Y	Y	Y	M/Y	M/Y	Y	M/Y	M/Y

MOTION NO.

COMMISSIONERS PRESENT:		13	14	15	16	17	18	19	20	21	22	23	24
JEROME CRETE, CHAIR		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CHRISTOPHER RUPP, V. CHAIR													
KATHY NIEMIEC		Y	Y	Y	Y	Y	S/Y	Y	Y	Y	Y	Y	Y
VAUGHN J. BEGICK		Y	M/Y	Y	S/Y	Y	M/Y	Y	Y	M/Y	Y	Y	S/Y
LARRY BESON		Y	Y	S/Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
JESSE DOCKETT		S/Y	Y	M/Y	M/Y	S/Y	Y	S/Y	M/Y	Y	M/Y	M/Y	Y
TIM BANASZAK, EX OFFICIO		M/Y	S/Y	Y	Y	M/Y	Y	M/Y	S/Y	S/Y	S/Y	S/Y	M/Y

MOTION NO.

COMMISSIONERS PRESENT:		25	26	27	28	29	30	31	32	33	34	35	36
JEROME CRETE, CHAIR		Y	Y	Y	Y	Y							
CHRISTOPHER RUPP, V. CHAIR													
KATHY NIEMIEC		Y	Y	Y	Y	Y							
VAUGHN J. BEGICK		Y	Y	S/Y	Y	Y							
LARRY BESON		M/Y	Y	Y	Y	Y							
JESSE DOCKETT		S/Y	S/Y	M/Y	S/Y	M/Y							
TIM BANASZAK, EX OFFICIO		Y	M/Y	Y	M/Y	S/Y							

OTHERS PRESENT: C. Gignac, M. Beaver, J. Barcia, S. Trepkowski, L. Arsenault, A. Poirier, A. Davis-Johnson, T. Jerry, J. Oliver, M. Losey,

ZOOM:

M- MOVED; S-SUPPORTED; Y-YEA; N-NAY; ABS.-ABSTAIN; E-EXCUSED; A-ABSENT; W-WITHDRAWN

**COMMITTEE OF THE WHOLE MINUTES
TUESDAY, APRIL 7, 2026**

MOTION NO.

NOTE: In addition to these typed minutes, which provide an overview of the meeting and are not verbatim, this Committee meeting was also videotaped. The tapes are available for review in the Executive's Office or can be viewed on Bay County's website, at www.baycountymi.gov/executive/videos.

1. **MOVED, SUPPORTED, AND CARRIED TO EXCUSE COMMISSIONER RUPP FROM THE APRIL 7, 2026, COMMITTEE OF THE WHOLE MEETING.**
2. **MOVED, SUPPORTED, AND CARRIED TO APPROVE THE APRIL 7, 2026, COMMITTEE OF THE WHOLE AGENDA.**
3. **MOVED, SUPPORTED, AND CARRIED TO APPROVE MARCH 10, 2026, COMMITTEE OF THE WHOLE MINUTES, AS PRINTED.**

Public input was called. Jean White of Monitor Township, a volunteer in the library's genealogy room, spoke about the library's importance to the community and shared concerns about the library board appointment process.

4. **MOVED, SUPPORTED AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR PURCHASE OF REVIZE ADA COMPLIANCE SOFTWARE 2026 (BOARD OF COMMISSIONERS).**
5. **MOVED, SUPPORTED AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR OHSP TRAFFIC ENFORCEMENT GRANT FY 2027 (SHERRIF).**
6. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE BCBS INMATE SERVICES CONTRACT 2026 (SHERIFF).**
7. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR MCOLES CONTINUING PROFESSIONAL EDUCATION (CPE) PILOT PROGRAM 2026 (SHERIFF).**
8. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR BYRNE JUSTICE COMMUNITY PROJECT FUNDING FY 2027 (SHERIFF).**
9. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR PINCONNING AREA SCHOOL RESOURCE OFFICER AGREEMENT - 2026-2027 (SHERIFF).**
10. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR BAY CITY PUBLIC SCHOOL RESOURCE OFFICER AGREEMENT - 2026-2027 (SHERIFF).**
11. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE BANGOR TOWNSHIP AND BANGOR SCHOOL RESOURCE OFFICER CONTRACT - 2026-2027 (SHERIFF).**

12. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE LEGISLATIVE DIRECTED SPENDING ITEMS GRANT FY 2026 (SHERIFF).**
13. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR PARTICIPATION IN COMMUNITY EVENTS AND AUTHORIZATION FOR VENDOR AGREEMENTS AND LIABILITY COVERAGE (2026–2031) (HEALTH DEPARTMENT).**
14. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE BUREAU OF JUSTICE ASSISTANCE (BJA) GRANT FY 2025 (COMMUNITY CORRECTIONS).**
15. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE MICHIGAN DEPARTMENT OF CORRECTIONS (MDOC) GRANT FY 2027 (COMMUNITY CORRECTIONS).**
16. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR THE RELEASE OF RFP FOR PROFESSIONAL CONSULTING SERVICES FOR BAY COUNTY MATERIALS MANAGEMENT PLAN 2026 (ENVIRONMENTAL AFFAIRS & COMMUNITY DEVELOPMENT).**
17. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR EGLE SCRAP TIRE CLEANUP GRANT 2026 (MOSQUITO CONTROL).**
18. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR REGION VII LETTER OF INTENT 2027 (DEPARTMENT ON AGING).**
19. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR 2026 SWIM LESSON PARTNERSHIP AGREEMENT - ESSEXVILLE HAMPTON PUBLIC SCHOOLS \$10,000 (RECREATION & FACILITIES).**
20. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR PROSECUTOR OFFICE CONFLICTS/EXTENSION OF RETENTION OF SPECIAL ASSISTANT ATTORNEY GENERAL AND PART-TIME SUPPORT STAFF (CORPORATION COUNSEL).**
21. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR TWO TEMPORARY PART-TIME KENNEL ATTENDANT POSITIONS 2026 (PERSONNEL/ANIMAL SERVICES).**
22. **MOVED, SUPPORTED, AND CARRIED TO RECEIVE GENERAL FUND EQUITY 2025-2026 (FINANCE).**
23. **MOVED, SUPPORTED, AND CARRIED TO RECEIVE EXECUTIVE DIRECTIVE #2007-11 (FINANCE).**
24. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL TO RECEIVE GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCE REPORTING (FINANCE).**
25. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR IFB 2026-02 BAY COUNTY JAIL CHILLER REPLACEMENT (FINANCE/PURCHASING).**

26. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED RESOLUTION FOR RFQU 2026-01 BAY COUNTY MEDICAL EXAMINER (FINANCE/PURCHASING).**
27. **MOVED, SUPPORTED, AND CARRIED TO RECOMMEND BOARD APPROVAL OF THE PROPOSED PAYABLES RESOLUTION (FINANCE).**
28. **MOVED, SUPPORTED, AND CARRIED TO RECEIVE THE OFFICE OF ASSIGNED COUNSEL REPORT FOR FEBURARY 2026 (CORPORATION COUNSEL).**
29. **MOVED, SUPPORTED, AND CARRIED TO ADJOURN (4:21 P.M.).**

SUBMITTED BY:

**LINDSEY ARSENAULT
BOARD COORDINATOR**