

**AGREEMENT BETWEEN FRUITPORT CHARTER TOWNSHIP  
AND  
MUSKEGON COUNTY BOARD OF COMMISSIONERS**

THIS AGREEMENT, entered into as of the 1st day of November, 2025 between the Charter Township of Fruitport, a Michigan charter township, by its Township Board, hereinafter referred to as "The Municipality", and the County of Muskegon, by its Board of Commissioners, hereinafter referred to as "The County", is as follows:

**PURPOSE**

The purpose of this Agreement is to provide for a property assessment administration program to be administered by the County Equalization Director, or designated representative, which will list, appraise, and maintain a complete set of records for all real and personal property, subject to ad valorem taxation, specific taxes, and in-lieu-of tax agreements within the unincorporated limits of The Municipality pursuant to Public Act No. 160 of 1972.

**TERM AND TERMINATION**

This agreement shall commence November 1, 2025 and terminate October 31, 2030, provided that either party may terminate the Agreement on November 1 of each year upon ninety (90) days prior written notice. The notice shall be sent by certified mail to the County Equalization Director if terminated by The Municipality. The notice shall be sent by certified mail to the Supervisor if terminated by the County.

- I. The County agrees to perform the following services and provide the materials set forth herein:
  - A. **Scope of Service** - To classify and appraise with the assistance of The Municipality staff, according to the constitution and laws of the State of Michigan, each parcel of real property which lies within the confines of The Municipality, to process all assessable personal property that is in such Municipality, and use the methods prescribed by the Michigan State Tax Commission. The Equalization Department will provide an assessment roll that will equal the tentative State Equalized Values for each classification of property. The final factor will be determined by the action of The Municipality's Board of Review and the process of state equalization as determined by the State Tax Commission.
  - B. **Qualified Staff** - All County employees engaged in the performance of this Agreement shall be professional in manner and appearance and be trained in property appraisal techniques. The assessor used by the County to serve The Municipality shall be certified by the State Tax Commission as required for The Municipality's size and State Equalized Value.

The Municipality has a full time employee who will assist with the performance of the assessment work as provided in Exhibit A.

- C. **Equipment and Supplies** - The Municipality will provide all equipment and supplies needed for the routine performance of its duties without additional expenses, except as otherwise set forth herein.
- D. **Maps and Records** - The Municipality shall provide current land use maps, zoning maps, street/centerline maps, plats, topographical maps, sewer and water maps, and shall make available any records or data which may be of use in making the appraisal, without cost to the County. The County has implemented a GIS system in which mapping data is maintained. The GIS system is addressed in sub-point "M" of this agreement.
- E. **Appraisal Manuals/Schedules** - The current Michigan State Tax Commission Assessor's Manuals shall be the cost schedules used in the appraisal of all properties indexed to reflect current costs as of Tax Day.
- F. **Record Cards** - The Municipality will maintain the master file at its location.
- G. **Public Relations** - Both parties recognize that good public relations are vital to the success of the assessment administration program. During the term of this Agreement, County employees shall endeavor to promote understanding and amicable relations with all members of the public. County staff will be assigned by the Equalization Director to report at the Township Hall to conduct their duties, interact with Municipal staff, attend meetings, and promote community relations. The Municipality will provide adequate office area and operational infrastructure, such as telecommunication, data communication, utilities, networking capabilities, and electronic storage capacity, to adequately support required staff activities and necessary ancillary functions. The accommodations shall be safe, modern, and reflect a professional function. All electronic data interfaces shall be compatible with County information protocols and standards.
- H. **Property Owner Notification and Official Statements** - It shall be the responsibility of The County to notify all property owners annually of assessed and taxable values, as provided by law, whether values increase or decrease, as well as distribute personal property statements and other official forms.
- I. **Assessment Roll** - The County shall prepare the assessment roll and certify the same for The Municipality in a timely manner.
- J. **Board of Review** - County staff will advise and assist The Municipality's Board of Review in preparing for, conducting, and implementing any changes resulting from the required meeting of the Board of Review.
- K. **Appeals** - The County Equalization Director, or designated representative, shall represent The Municipality in all property assessment appeals and in proceedings before the Tax Tribunal concerning properties under this Agreement. The Municipality shall designate and provide the legal services for such appeals or

proceedings; however, costs or expenses which may be incurred by the County in employing additional counsel, expert appraisers, or performing extraordinary specific appraisal work in connection with such appeals, proceedings, or other functions shall be paid by The Municipality provided that the Equalization Director seeks and obtains approval from The Municipality prior to incurring such costs or expenses. In any event, no Full Tribunal property assessment appeal may be settled by the County Equalization Director or designated representative without the approval of the Township. Additionally, should either party terminate this agreement, the County, or designated representative, shall represent The Municipality in all property assessment appeals and in proceedings filed during the existence of this agreement. The fee shall be \$100.00 per hour for preparation, appearance, and travel after termination of the agreement.

- L. **Computerized Appraisals and Information Technology** – The County will provide staff, and the BS&A Assessing software to maintain electronic property records using a computer assisted mass appraisal system. Assessment administration, including digital photography and sketching, as well as general business application software shall be prescribed by the County. All property information shall adhere to the requirements of the County Wide Area Network and its specifications. The records will be utilized for annual valuation updates. The County may request the assistance of designated staff of The Municipality to determine proper neighborhoods for market value determinations. The County will ensure that the assessment records reflect each property's true cash value, assessed valuation, and taxable valuation to be utilized for any property tax calculations in conformance with applicable General Property Tax Law requirements. The computer assisted mass appraisal system and its attributes shall become the property of The Municipality upon termination of this agreement. Additionally, the County and The Municipality shall participate in an electronic building permit system that will transfer such data to the computer aided assessment administration system without modification or hesitation. The system and its attributes shall be determined by the County.
- M. **Geographical Information Systems** – Muskegon County and The Municipality have implemented a geographical information system which is governed by an independent mutual Agreement between them.
- N. **Special Assessments**- Special assessment benefit analysis, roll preparation, processing, and related reports will be provided by the County when formally requested. The fee shall be \$100.00 per hour.
- O. Pursuant to Public Act 453 of 1976, neither party shall discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, weight, or marital status. Breach of this covenant may be regarded as a material breach of the contract.

II. The County will perform all the above services for The Municipality, subject to costs and expenses set forth, under the terms and conditions below:

A. **Annual Fees** - For each year of this agreement the annual fee shall be calculated in the following manner: The initial period shall be from November 1, 2025 to October 31, 2026, and the fee shall be \$112,000. The base annual fee of \$112,000 shall be increased by 3% on November 1, 2026, and on November 1<sup>st</sup> each year thereafter for the life of the contract. Included in this cost is Equalization Department staff physically located at Fruitport Township Hall an average of sixteen (16) hours per week.

This annual fee does not include the cost associated with a full re-inspection, should that be necessary. An additional annual fee for re-inspection would be calculated and the re-inspection would be completed over a five-year period to ensure record accuracy. The re-inspection can be initiated by an Agreement between the County Equalization Director and the Township Supervisor if staff field reviews determine this to be necessary or if required by the State following an Audit.

B. **Payments** – The Municipality shall remit the annual fee in quarterly payments commencing January 2026.

C. **Relationship of the Parties** – The parties acknowledge that the agreement between the County and The Municipality is one of an independent contractor. Neither of the parties should represent that an employment relationship is created or exists with regard to the employees of the other. This independent contractor relationship shall be given its full scope and intent including without limitation as it pertains to liability, wages, benefits, and taxation.

D. **Insurance and Indemnification**

A. **Insurance** - The County shall provide liability insurance for the County staff, and The Municipality shall provide liability insurance for The Municipality staff. The County shall have no obligation to insure or defend The Municipality staff, and The Municipality shall have no obligation to insure or defend the County staff.

B. **Indemnification** - The County shall defend The Municipality from any claim against The Municipality because of action taken by the County staff, and shall indemnify The Municipality from any liability because of action taken by the County staff. The Municipality shall defend the County from any claim against the County because of action taken by The Municipality staff, and shall indemnify the County from any liability because of action taken by The Municipality staff.

MISCELLANEOUS

This Agreement and its rights and obligations shall not be assignable. This Agreement shall inure to the benefit of and be binding upon the parties and their respective successors. All notices and other documents to be served or transmitted shall be in writing and addressed to the parties at their then current addresses and may be served or transmitted in person or by ordinary mail properly addressed with sufficient postage. This Agreement has been executed in the State of Michigan and shall be governed by Michigan law. The waiver by any party of a breach or violation of any provision of this Agreement shall not be a waiver of any subsequent breach of the same or any other provision of this Agreement. If any section or provision of this Agreement is unenforceable for any reason, the unenforceability shall not impair the remainder of this Agreement, which shall remain in full force and effect. It is contemplated that this Agreement will be executed in multiple counterparts, all of which together shall be deemed to be one contract. Any captions in this Agreement are for convenience only and shall not be considered as part of this Agreement or in any way to amplify or modify its terms and provisions. All attached exhibits are incorporated by reference as though fully stated in the Agreement.

ACKNOWLEDGEMENTS

Fruitport Charter Township:

By: Todd Dunham

Todd Dunham

Its: Township Supervisor

By: Andrea Anderson

Andrea Anderson

Its: Township Clerk

County of Muskegon:

By: Charles Nash

Charles Nash

Its: Chair Board of Commissioners

By: Karen D. Buie

Karen Buie

Its: County Clerk

### **Exhibit A**

Major duties and responsibilities of the Municipality's full time employee:

1. Transfer document processing (deeds, PRE's, PTA's etc)
2. Answer phone and customer inquiries
3. Assist in land and building sketching
4. Assist in performing field inspections and entering results into BS&A/Apex
5. Process March, July & December Boards of Review as needed
6. Process personal property statements
7. Enter Building permits into BS&A
8. Prepare and assemble documents needed to perform field inspections
9. Miscellaneous other clerical duties to support the assessing function of the office

Should the Municipality no longer employ a full time employee, the fees of this Agreement would be re-negotiated