Stevenson Lake Lake Level

Public Hearing to Review Special Assessment Roll & Computation of Costs

July 30, 2026

Introductions

- **Bob Willoughby,** *Isabella County Drain Commissioner*
- **Luke O’Brien,** *Spicer Group, Inc.*
- **Amanda Knutson,** *Fahey Schultz Burzych Rhodes*

Overview

1. Purpose of Meeting
2. Special Assessment District
3. Computation of Costs
4. Assessment Roll
5. Next Steps
6. Public Comment

Purpose of Meeting

Purpose of Meeting

- Public hearing to review special assessment roll and computation of costs
- Opportunity to provide public comment regarding assessments
- Delegated Authority can ***recommend*** approval

Purpose of Meeting

NOT the purpose:

- Determine which properties will be assessed (Circuit Court)
- Final approval of assessments (County Board)
- Discuss lake level or other lake issues

Special Assessment District

Special Assessment District

- Part 307 allows establishment of a special assessment district to fund administration, operation, and maintenance of a legal lake level
- Isabella County Circuit Court confirmed special assessment district boundaries for Stevenson Lake and Weidman Mill Pond in March 2026

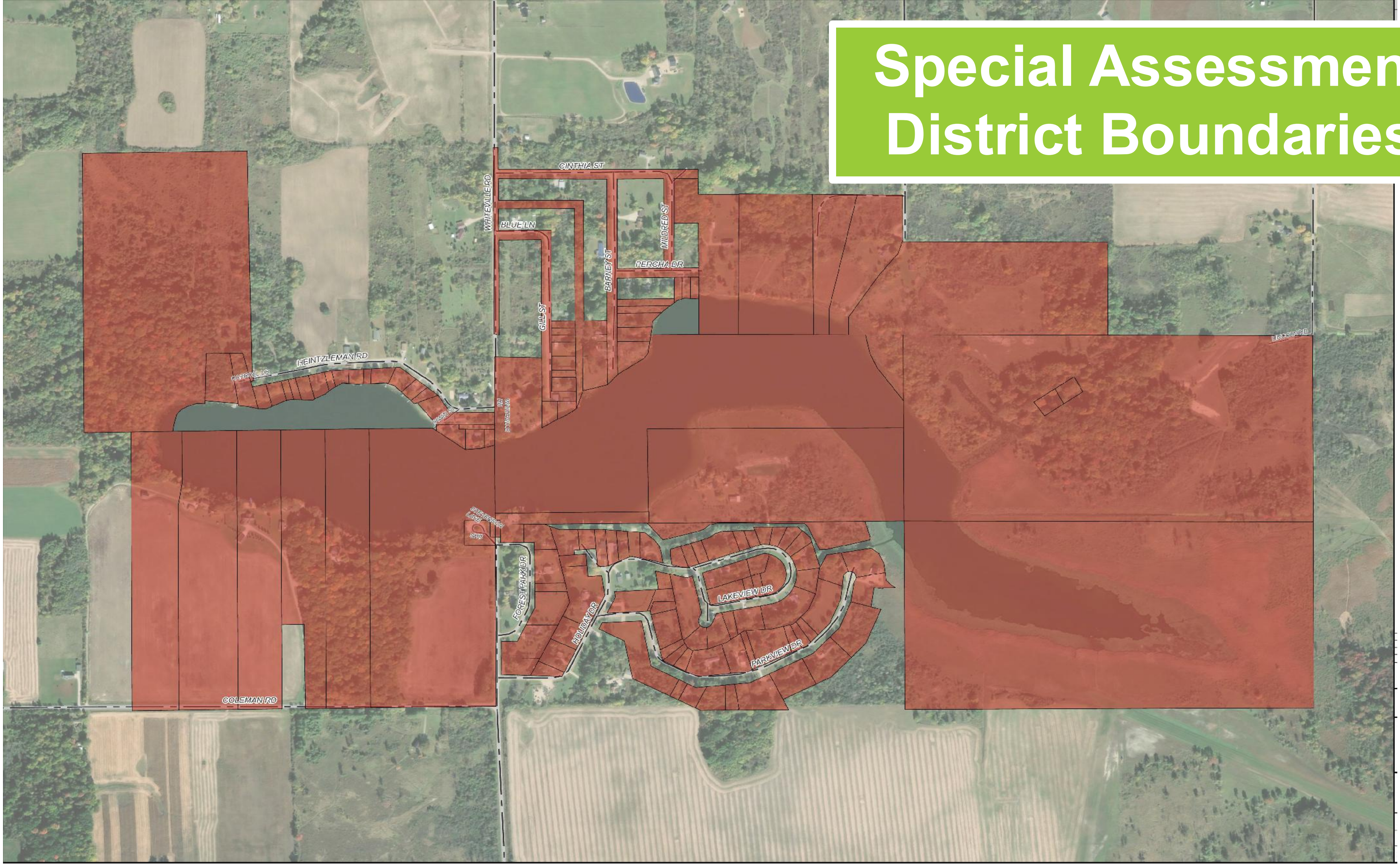
Special Assessment District

- Special assessment to property (not a tax or a use fee)
- Generally made up of properties that have ***private legal access*** to the lake
- Access may be:
  - Direct (lakefront or closest parcel to the lake)
  - Indirect (deeded, platted, etc.)

Stevenson Lake – Lake Level Special Assessment District

- Boundaries set by Circuit Court in March 2026
- 133 +/- total parcels
- Changes to boundaries can only be made by Circuit Court

Special Assessment District Boundaries



Special Assessment District Boundaries

- 62 +/- direct access parcels on lake
- 52 +/- direct access parcels on canal
- 19 +/- indirect access parcels
- 133 +/- total parcels

Special Assessment District Boundaries

- Isabella County
- Vernon Township
- Michigan Department of Natural Resources *(1 assessable parcel)*

Computation of Costs

Computation of Costs

Computation of costs covers costs related to administration, operation & maintenance of legal lake level

- Costs incurred from February 20, 2024 to present
- Estimated additional costs through assessment period (2030)

Computation of Costs

Line-item costs include:

- Lake level control structure inspections
- Maintenance & repairs
- Development of district boundaries & lake level order updates
- Preparation of assessment methodology & levying assessments
- Notices & landowner mailings
- Contingency

Computation of Costs

Lake level control structure inspections

- 2025 inspection
- MMRMA replacement cost estimate
- Estimated costs of 2028 inspection (required tri-annually)

Computation of Costs

Maintenance & repairs

- Estimated costs of maintenance & repairs to lake level control structure (2026-2030)

Computation of Costs

Development of district boundaries & lake level order updates

- January 2026 public info meeting
- Development of special assessment district boundaries & recommendations for lake level order
- February 2026 Circuit Court hearing

Computation of Costs

Preparation of assessment methodology & levying assessments

- Development of special assessment methodology
- Preparation of computation of costs & assessment roll
- Assessment hearing
- Isabella County Board of Commissioners resolution re: approval of assessments

Computation of Costs

Notices & landowner mailings

- Mailings re: public info meeting/court hearing, assessment hearing & FAQs
- Publications re: court hearing & assessment hearing

Computation of Costs

Contingency

- ~12.3% of total cost
- Any remaining contingency will remain in a separate account for the lake level and be used to offset future assessments

Lake Level Assessment

- Computation of costs: ***$95,000***
- Proposed assessment period: ***5 years (~5% interest)***
- Final assessment roll is subject to County Board approval

Assessment Methodology

Assessment Factors

1. Access Type
2. Property Type
3. Lake Frontage

Access Type

- Direct Access on Lake
- Direct Access on Canal
- Indirect Access

Access Type

Access Type	Factor	# of Parcels
Direct Access on Lake	1.0	62 +/-
Direct Access on Canal	0.75	52 +/-
Indirect Access	0.5	19 +/-

Property Type

- Residential
- Public Boat Launch
- Hotel/Resort

Property Type

Property Type	Factor	# of Parcels
Residential	0*	131 +/-
Public Boat Launch	30	1 +/-
Hotel/Resort	1 + *0.5 per room/cabin*	1 +/-

Lake Frontage

- Factor based on length of shoreline/lake frontage for direct access parcels on the lake
- Based on frontage ranges (e.g., 0-200 feet)

Lake Frontage

Frontage Range	Factor	# of Parcels
0-200 feet	0.3	42 +/-
>200-500 feet	0.4	15 +/-
>500-750 feet	0.5	2 +/-
>750-1,000 feet	0.6	0 +/-
>1,000-2,000 feet	0.7	1 +/-
>2,000 feet	0.8	2 +/-

Isabella County

At-large assessment for public use

- At-large: ***5%***
- Estimated assessment:
  - Total assessment (before interest): ***$4,750.00***
  - Annual assessment (before interest): ***$950.00***

Vernon Township

At-large assessment for public use

- At-large: ***5%***
- Estimated assessment:
  - Total assessment (before interest): ***$4,750.00***
  - Annual assessment (before interest): ***$950.00***

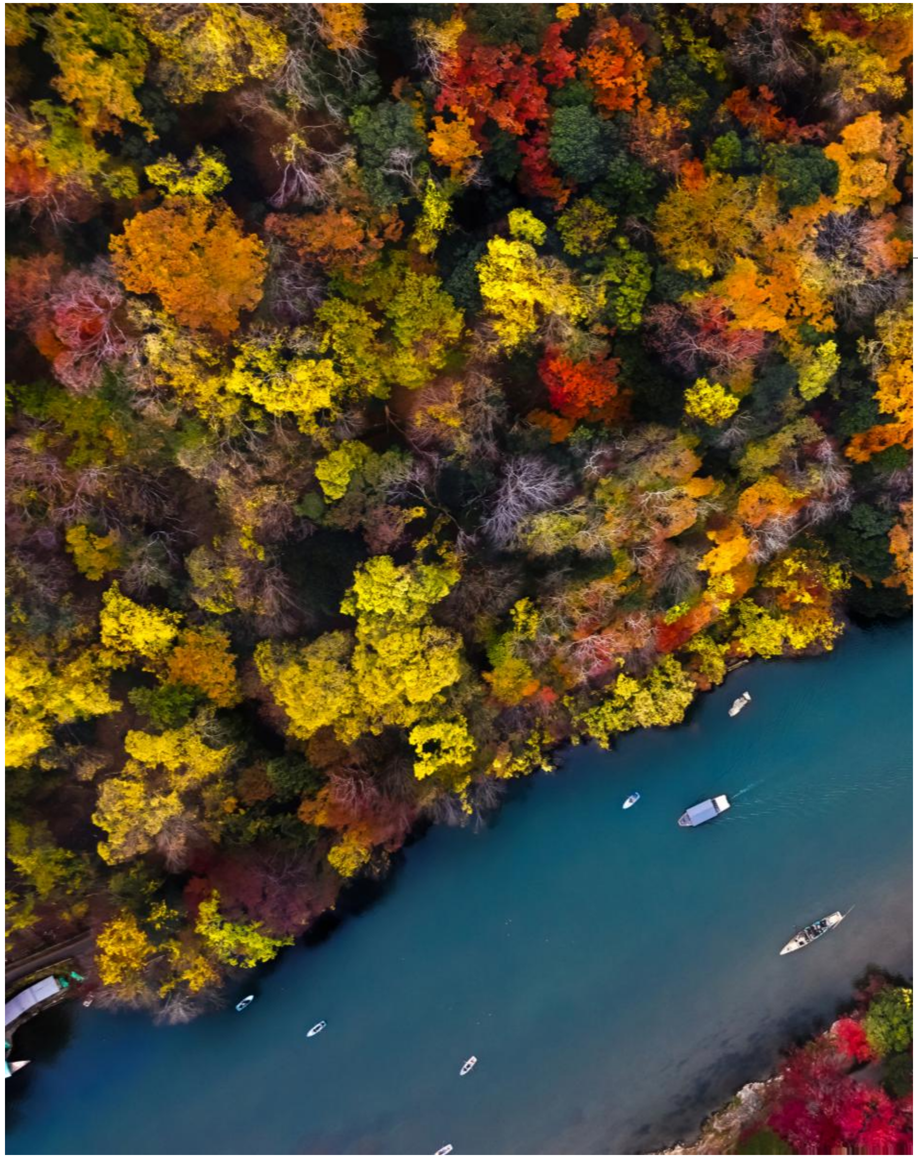
State of Michigan

- 1 assessable parcel in district
- Estimated assessment:
    - Total assessment (before interest): ***$16,313.10***
    - Annual assessment (before interest): ***$3,226.22***

Estimated Assessment Summary

Typical direct access parcel on lake with 0 to 200 feet of frontage:

- Total assessment (before interest): ***$669.98***
- Annual assessment (before interest): ***$134.00***



Estimated Assessment Summary

Typical direct access parcel on canal:

- Total assessment (before interest): ***$386.53***
- Annual assessment (before interest): ***$77.31***

Estimated Assessment Summary

Typical indirect access parcel:

- Total assessment (before interest): ***$257.69***
- Annual assessment (before interest): ***$51.54***

Next Steps

Next Steps

1. County Board approval of assessment roll and computation of costs (*Tuesday, August 18, 2026*)

2. Appeal period *(ends Wednesday, September 2)*

3. Prepayments

4. Assessments included on 2026 Winter tax bill

Appeals

- 15-day appeal period after assessment roll is approved by County Board
- Appeal to “a court of competent jurisdiction”
- Review MCL 324.30714(4) for information re: appeals
- ***To appeal, you must have submitted a written objection or signed-in on the attendance sheet***

Contact Us

isabellacountydc@gmail.com

(989) 318-4714

Public Comment

Public Comment

- Please submit a comment card to speak
- You will only be allowed to speak once and cannot use someone else’s opportunity to speak
- You are limited to 3 minutes to share your comment

*****Note: this is NOT a question and answer period***