

**CITY COUNCIL**  
**121 N CHURCH STREET, HUDSON, MI**  
**REGULAR MEETING**  
**December 16, 2025 at 7:00 pm**

**A G E N D A**

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PLEDGE OF ALLEGIANCE**
- IV. ORDERS OF THE DAY**
  - A. Excuse Absent Members(s)
  - B. Setting the Agenda
  - C. Approval of Minutes of December 2, 2025
- V. PUBLIC COMMENT**
- VI. NEW BUSINESS**
  - A. Resolution: Darwin Vandevender
  - B. Appointment: Christen Stump to the DDA
  - C. Approve: 225 Grove Street from Lenawee County
  - D. Approve: Poverty Exemption
  - E. Discuss: Election of Mayor/Mayor Pro Tem
- VII. UNFINISHED BUSINESS**
  - A. Bills
  - B. Account Balances and Check Register
  - C. Department Head Reports
- VIII. MANAGER'S REPORT**
- IX. COUNCIL COMMENTS**
- X. ADJOURNMENT**

**Jeaniene McClellan, City Clerk**

**\*\* MINUTES FOR THIS MEETING WILL BE AVAILABLE AT HUDSON CITY OFFICE \*\***

**\*\* 121 N. CHURCH STREET, HUDSON, MI 49247 \*\***

NOTE: Anyone planning to attend the meeting who has a need of special assistance under the Americans with Disabilities Act (ADA) is asked to contact the city clerk's office at (517) 448-8983 forty-eight (48) hours prior to the meeting. Staff will be pleased to make the necessary arrangements to provide necessary reasonable accommodations.

**CITY COUNCIL  
121 N CHURCH STREET, HUDSON, MI  
ORGANIZATIONAL MEETING  
December 2, 2025 at 7:00 p.m.**

**748553:**

The organizational meeting was called to order by Mayor Daniel Schudel at 7:00 p.m.

ROLL CALL: PRESENT: Brandi Clark, Lisa Enerson, Nicole Williams, Greg Hillegas, Daniel Schudel,  
Natalie Loop and Carl Sword

ABSENT: None

ALSO PRESENT: Sara Schudel, Cindy Corner, Jeremiah Davies, Richard & Carolyn Halliwill, DPW  
Superintendent Jay Best & Candi Best, WWTP Superintendent Joshua Mattek,  
Hudson Police Chief Ronald Keck, Devin & Sierra Sandahl, Dennis & Pam Smoke,  
Erin Starlin, Joshua & Rachel Stiverson, Alexander Stiverson, Barb Ireland, City  
Manager Charles Weir and City Clerk Jeaniene McClellan

**ORDERS OF THE DAY:****Approval of Minutes of November 18, 2025:****748554:**

Motion by Lisa Enerson, seconded by Brandi Clark to **approve the minutes of November 18, 2025, and place on file**, CARRIED: 7-0 by roll call vote.

**READING OF CERTIFICATION OF NOVEMBER 5, 2024 ELECTION:**

City Clerk Jeaniene McClellan read the Election Results Report of the November 4, 2025.

**FULL TERM**

Daniel Schudel received 130 votes

Barbara Ireland (write in) received 84 votes

Lisa Enerson (write in) received 36 votes

**PARTIAL TERM**

Nicole Williams (write in) received 26 votes

Total of votes cast were 250

**OATHS OF OFFICE FOR NEWLY ELECTED COUNCIL MEMBERS:**

City Clerk Jeaniene McClellan administered the Oaths of Office to Incumbents Daniel Schudel and Nicole Williams along with new Council Member Barbara Ireland.

*Meeting adjourned Sine Die*

**CITY OF HUDSON  
121 N. CHURCH STREET, HUDSON, MI 49247  
REGULAR MEETING  
December 2, 2025 Immediately Following the Organizational Meeting**

**748555:**

The regular meeting was called to order by Mayor Daniel Schudel at 7:04 p.m.

ROLL CALL: PRESENT: Brandi Clark, Barb Ireland, Nicole Williams, Greg Hillegas, Daniel Schudel,  
Natalie Loop and Carl Sword

ABSENT: None

ALSO PRESENT: Sara Schudel, Cindy Corner, Jeremiah Davies, Richard & Carolyn Halliwill, DPW  
Superintendent Jay Best & Candi Best, WWTP Superintendent Joshua Mattek,  
Hudson Police Chief Ronald Keck, Devin & Sierra Sandahl, Dennis & Pam Smoke,  
Erin Starlin, Joshua & Rachel Stiverson, Alexander Stiverson, Lisa Enerson, City  
Manager Charles Weir and City Clerk Jeaniene McClellan

**ORDERS OF THE DAY:****Election of Mayor:**

At this time City Clerk Jeaniene McClellan announced the start of the mayoral election process, and asked if there were any Council members who did not wish to be considered for Mayor. Everyone but Daniel Schudel raised their hand.

**748556:**

Motion by Brandi Clark, seconded by Natalie Loop to **unanimously re-elect Daniel Schudel as the Mayor for the year 2025-2026.** CARRIED 7-0 by roll call vote.

**Oath of Office to Mayor:**

City Clerk Jeaniene McClellan administered the Oath of Office to Daniel Schudel as Mayor.

**Election of Mayor Pro-Tem:**

The election of the Mayor Pro-Tem occurred with the same election process as for Mayor and the City Clerk asked for any Council members who did not wish to be considered for Mayor Pro Tem. Barb Ireland, Nicole Williams, Natalie Loop and Carl Sword raised their hands.

Brandi Clark received 4 votes

Greg Hillegas received 3 votes

**748557:**

Motion by Natalie Loop, seconded by Nicole Williams to **elect Brandi Clark as the Mayor Pro Tem for the year 2025-2026.** CARRIED 7-0 by roll call vote.

**Oath of Office to Mayor Pro Tem:**

City Clerk Jeaniene McClellan administered the Oath of Office to Sherry Kirkland as Mayor Pro Tem.

**PUBLIC COMMENT:**

Public Comments were heard.

**NEW BUSINESS:****Code of Ethics:**

The last time the Code of Ethics was brought before the Council was back in 2007. In 2008 it was replaced with the Code of Conduct, but if you read on page 12 under Sanctions and in the 3<sup>rd</sup> paragraph it states the city has a "Code of Ethics". We will be adding this document every year for adoption along with the Rules of Procedure and the Code of Conduct.

**748558:**

Motion by Carl Sword, seconded by Greg Hillegas to **adopt the Hudson City Council, Code of Ethics for 2025-2026 as presented.** CARRIED: 7-0 by roll call vote.

**Rules of Procedure:**

Every year the Council reviews and adopts its Rules of Procedure. A copy of the Rules of Procedure for 2025-2026 was given to the Council members for their review.

Under Section 13 – Modifying Rules of Procedure.

Change the wording from "At the meeting of the new Council held on the *Monday next following each regular city election*" to "At the meeting of the new Council held on the *first meeting in December*".

**748559:**

Motion by Barb Ireland, seconded by Greg Hillegas to **adopt the Hudson City Council, Rules of Procedure for 2025-2026 with the modification.** CARRIED: 7-0 by roll call vote.

**Code of Conduct:**

Every year the Council reviews and adopts its Code of Conduct. A copy of the Code of Conduct for 2025-2026 was given to the Council members for their review.

**748560:**

Motion by Greg Hillegas, seconded by Carl Sword to **adopt the Code of Conduct for the Hudson City Council for 2025-2026 as presented.** CARRIED: 7-0 by roll call vote.

**Resolution – Lisa Enerson:**

Lisa Enerson has served on the City of Hudson Council from November 14, 2022 to December, 2025.

Therefore, we recommend that Council adopt the resolution for Lisa Enerson, officially commending her for her loyal efforts and dedicated service to the City of Hudson.

**748561:**

Motion by Brandi Clark, seconded by Greg Hillegas to **adopt the Proclamation acknowledging Lisa Enerson, commending her for her years of dedicated service to the City of Hudson.** CARRIED: 7-0 by roll call vote.

**Approve: Public Act 152 Health Care:**

The 2011 Public Act 152 (The Public-Funded Health Insurance Contribution Act) requires a resolution from Council indicating compliance with the law's provisions. A municipality may comply with P.A. 152 by adopting the Exemption option each health plan year (with a two-thirds vote of Council). Council has voted every year since 2013 to adopt the Exemption, and we recommend that the City adopt the Exemption option again this year.

By adopting the resolution, the City can maintain full eligibility for State Statutory Revenue-sharing, and also meet the requirements of P.A. 152.

**748562:**

Motion by Carl Sword, seconded by Natalie Loop to **adopt the resolution on the exemption option of the 2011 Public Act 152 for the 2026 health care plan year.** CARRIED: 7-0 by roll call vote.

**Approve: 2026 MDOT Annual Performance Resolution for Local Government:**

Adopting the resolution will allow the City to continue to receive MDOT approval for the different parades along the trunkline throughout the year.

Government agencies must apply annually, prior to February, for the on-line permit application.

**748563:**

Motion by Natalie Loop, seconded by Nicole Williams to **adopt the resolution "Annual Application and Permit for Miscellaneous Operations Within State Trunkline Right of Way" for the calendar year 2026.** CARRIED: 7-0 by roll call vote.

**Approve: Council and Planning Commission Meeting Dates for 2026:**

The proposed meeting dates for the Council and Planning Commission was given to the members for their review. These dates must be approved by Council and published in a paper of general circulation. The regular City Council meeting are usually at 7:00 pm the first and third Tuesdays of each month, and the regular Planning Commission meetings are at 6:30 pm on the fourth Monday of each month.

The organization has been moved to the first meeting in December. Also the August and November elections will have an absentee counting board in the council chambers each election. If Council approves the dates as presented, we will have three choices;

1. Cancel the meeting
2. Move the meeting to the Community Center
3. Work around the Counting Board and make sure the meeting is done before the 8:00 pm when the Counting Board will have to finish their paperwork.

**748564:**

Motion by Natalie Loop, seconded by Greg Hillegas to **approve the 2026 Council and Planning Commission meeting dates.** CARRIED: 7-0 by roll call vote.

**Approve: Purchase new IPERL Water meters and Smartpoint Readers:**

At the November 4<sup>th</sup> Council meeting in the Managers report the Council was advised of the sporadic water meters reads on several of the water accounts where it has been determined that the meters giving these readings are 20+ years old and at the end of their service life. About 790 water services lines or 80% of the city water system have these old meters. Accurate meter reading is essential for water service customers and the city for billing purposes.

The city has been budgeting \$15,000 a year for the replacement of water meters in the annual capital improvement plan. Also, the city has been slowly upgrading the meter reading process by changing out

the old readers to the new SmartPoint readers. We currently have 364 SmartPoint readers in the system of over 900+ meters.

After discussing the issue with Jay and Jeaniene, we requested a quote from ETNA Supply the city's water system component supplier for the meters and readers. By ordering 104 Meters and 108 SmartPoint readers noted in the quote, ETNA can give a price break of \$10.00 on each meter.

The quoted price is \$41,408.64.

The city currently has \$62,589.95 in the Water Distribution Capital Outlay budget line. Also, there is still \$57,761.57 in the 2021 Capital Improvement Bond Fund that can be utilized for the purchase. We suggest that \$35,000.00 come from the 2021 CIB Fund and \$6,408.64 come from the Capital Outlay Budget line.

This would leave \$56,181.31 in the Capital Outlay budget for lead service line replacements and other water distribution capital needs for the remainder of this fiscal year.

**748565:**

Motion by Natalie Loop, seconded by Greg Hillegas to **approve the purchase of IPERL water meters and the SmartPoint meter readers from ETNA Supply, in the amount of \$41,408.64.** CARRIED: 7-0 by roll call vote.

**UNFINISHED BUSINESS:**

Bills to Council  
December 2, 2025

**Bills to be Approve**

	\$0.00	
Total	\$0.00	

**Bills to be Confirmed**

MML	\$7,423.00	3 <sup>rd</sup> Installment on Workers Compensation
Lisa Drussel Landscape Architect	\$9,500.00	Master Plan Update
Total	\$16,923.00	

**Bills:****748566:**

Motion by Nicole Williams, seconded by Natalie Loop to **pay the bills.** CARRIED: 7-0 by roll call vote.

**Account Balances & Check Register:****Account Balances:**

General Fund	\$ 1,276,487.98
Cemetery Trust Fund	\$ 0.00
Major Street Fund	\$231,432.99
Local Street Fund	\$ 2,898.53
Fire Department Fund	\$115,520.79
Recreation Fund	\$ 488.61
Cemetery Foundation	\$ 51,743.37
Ambulance	\$ 41,403.37
Community Center	\$ 37,011.22
Income Tax Fund	\$129,628.56
Downtown Development	\$ 19,151.29
Thompson Museum Fund	\$ 0.00
Library Fund	\$ 0.00
Thompson Library Fund	\$ 0.00
Museum Fund	\$ 9,086.75
Industrial Park Fund	\$ 8,213.15
Clean Water State Revolving Fund	\$ 28,220.28
2021 Capital Improvement Bond Fund	\$ 57,761.57
2025 Capital Improvement Bond Fund	\$507,525.00
Water and Sewer Fund	\$119,765.40
Motor Veh and Equip Fund	\$241,817.77
Property Tax Collection	\$ 3,014.67
Payroll Fund	\$ 1,308.55
Sidewalk Fund	\$ 17,969.31

**748567:**

Motion by Carl Sword, seconded by Barb Ireland to **accept the account balances & check register and place on file.** CARRIED 7-0 by roll call vote.

**CITY MANAGER'S REPORT:**

- A Meet and Greet event with the next City Manager, Jeremiah Davies, will be on Tuesday December 9<sup>th</sup>, 4-6 pm at the Main Street Perk coffee shop. Mr. Davies starts with the City on December 8<sup>th</sup> and will be working with Mr Weir as he transition out of service through retirement January 16, 2026. Welcome Jeremiah!
- Mr Weir is in the process with MSHDA to close out the \$9,000 Housing Readiness Incentive Grant for the for updated Hudson Master Plan. The contractor, Lisa DuRussel Landscape Architect PLLC, has been paid and the city will be reimbursed by the grant.
- The Judge has signed the Court Order for the cleanup of the 138 Lafayette Street property. We have contacted the contractor and advised him he can get started on the cleanup as soon as he can.

- Mr Weir is expecting a detailed timeline for the Sewer Rehabilitation Project from the Contractor DVM Utilities Inc. at any time now. They may clean and televise the sewer main and manholes in this December with construction starting in the spring 2026.
- Mr Weir has followed up with the City attorney regarding the REU issue, and he suggested the city wait until the Hillsdale County Ambulance Service Agreement is settled before further action is taken. Mr Weir has been advised and he did confirm that another local Ambulance Service will also be terminating their mutual aid agreement with REU and start billing them for services.
- Thank you DPW staff members, Jeff and Tyler for getting all the Christmas holiday decorations and light put up for the season. DPW employee Jeff Vanderlooven took the initiative to put a wreath and garland on the Findlay Trail bridge. Tim and John have picked up over 200 truck loads of leaves and expect to have that work done in the next 7-10 days.
- Mr Davies and Mr Weir met with the local Lenawee County managers and administrators to collaborate county wide with Local Government issues. These meetings will take place monthly at this point.

**COUNCIL COMMENTS:**

Council comments were heard.

**ADJOURNMENT:**

**748568:**

Motion by Natalie Loop, seconded by Barb Ireland to **adjourn the meeting at 7:57 p.m.**

APPROVED: \_\_\_\_\_

Daniel Schudel, Mayor


ATTEST: \_\_\_\_\_

Jeaniene McClellan, City Clerk





### **AGENDA ITEM - REVIEW FORM**

<b>ITEM: RESOLUTION:</b> Darwin Vandevender	<b>SUBMITTED BY:</b> Charles Weir
<b>ACTION REQUESTED:</b> Adopt the Resolution acknowledging Darwin Vandevender, commending him for his dedicated service to the City of Hudson.	<b>DEPARTMENT:</b> City Manager <b>DATE:</b> December 16, 2025
<b>SUMMARY:</b>  Darwin Vandevender has served on the City of Hudson DDA from the very beginning on October 28, 2004 to October 2025.  Therefore, I recommend that Council adopt the resolution for Darwin Vandevender, officially commending him for his loyal efforts and dedicated service to the City of Hudson.	
<b>RECOMMENDATION:</b> Adopt the Proclamation acknowledging Darwin Vandevender, commending him for his years of dedicated service to the City of Hudson.	
<b>SIGNATURE:</b> 	<b>TITLE:</b> City Manager

# RESOLUTION

**WHEREAS**, the City of Hudson depends on its citizens to carry out the process of government, and;

**WHEREAS**, the duties of a Council member are becoming increasingly complex and time consuming, and;

**WHEREAS**, the quality and effectiveness of the governing process is determined by the capabilities, concerns, and enthusiasm of those who serve, and;

**WHEREAS**, the Hudson City Council wishes to acknowledge those who have served their community well.

**NOW THEREFORE, BE IT RESOLVED**, that **DARWIN VANDEVENDER** be officially commended for his dedicated service to the City of Hudson and that it be known that **DARWIN VANDEVENDER** served on the Downtown Development Authority from the beginning, October 28, 2004 to October 2025. Due to his loyal efforts, the City of Hudson has continued to grow and prosper.

Dated this 16<sup>th</sup> day of December, 2025.

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Brandi Clark, Council Member

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Greg Hillegas, Council Member

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Barbara Ireland, Council Member

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Natalie Loop, Council Member

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Daniel Schudel, Council Member

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Carl Sword, Council Member

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Nicole Williams, Council Member



### **AGENDA ITEM - REVIEW FORM**

<b>ITEM:</b> Appoint: Christen Stump to the DDA	<b>SUBMITTED BY:</b> Charles Weir
<b>ACTION REQUESTED:</b> Appoint Christen Stump to the DDA	<b>DEPARTMENT:</b> City Office <b>DATE:</b> December 16, 2025
<b>SUMMARY:</b> We have a couple of empty seats on the Downtown Development Authority that needs to be filled.  Christen Stump has filled out an application for the Downtown Development Authority. This seat will be for a full term expiring on October 2029.  She meets the requirements to be appointed to the Downtown Development Authority.	
<b>RECOMMENDATION:</b> Appoint Christen Stump to the Downtown Development Authority for a full term expiring October 2029.	
<b>SIGNATURE:</b> 	<b>TITLE:</b> City Manager



**REQUEST FOR APPOINTMENT TO  
CITY BOARD, COMMISSION OR COMMITTEE**

Name: Christen Stump  
Address: 111 N. Wood St, Hudson MI 49247  
Phone: (home) 517-425-1474 (cell) \_\_\_\_\_  
Email: Christen@DeckerInsurance.com

**Please list your qualifications as to why you feel you are qualified to serve on the particular Board, Commission or Committee to which you are applying (you may include a resume if you would like):**

I am currently the manager of Decker Insurance  
agency in downtown Hudson. I have several years  
of experience in business management and accounting.  
As a lifelong resident of Hudson, I care deeply  
about our community and am committed to  
contributing to the growth and improvement of  
our downtown. I look forward to continuing  
to serve and support the people of Hudson.

Please indicate your preference of which board(s) you would be interested in serving on:

**PLANNING COMMISSION**

(Meets every 4<sup>th</sup> Monday at 6:30 pm) Terms are 3-year and are up in July. This Commission consist of seven members and you must be a registered voter within the City for a period of at least 1-year.

**ELECTION COMMITTEE**

(Meets as needed for elections) Terms are 3-year and are up in June.

**RECREATION BOARD**

(Meets as needed) Terms are 3-year and are up in July. This board consist of seven members who are registered voters and residents of the city.

**COUNCIL COMPENSATION COMMITTEE**

(Meets on odd-numbered years) Terms are 5-year and are up in April. This committee consist of five members and be a registered voter of the city

**BOARD OF REVIEW**

(Meets as needed, generally in March, July and December) Terms are 3-year and are up in December. Consist of three members and must own property and be a resident of the city.

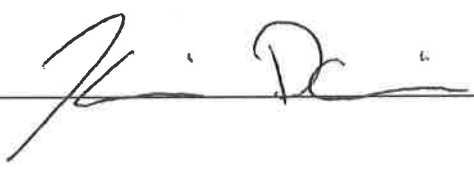
X

**DOWNTOWN DEVELOPMENT AUTHORITY**

(Meets as needed) Terms are 4-year and are up in October. Consist of eight - twelve members and needs to be either a resident of the City or have interest in property located in the downtown district.



**AGENDA ITEM**  
**REVIEW FORM**

<b><u>ITEM:</u></b> Property at 225 Gove St, Hudson, MI 49247	<b><u>SUBMITTED BY:</u></b> Jeremiah Davies
<b><u>ACTION REQUESTED:</u></b> Approve the City Manager to accept, in writing, the unsold property from the Lenawee County Treasurer.	<b><u>DEPARTMENT:</u></b> City Manager  <b><u>DATE:</u></b> 12-16-2025
<b><u>SUMMARY:</u></b> Michigan's Public Act 123 states that after the County's auctions, any property still unsold must be offered to the local City or Village. The City has until December 30 <sup>th</sup> , 2025, to respond in writing to the County Treasurer accepting or rejecting the unsold property in our jurisdiction, at 225 Grove St. Hudson, MI 49247. If there is no communication with the County before December 30 <sup>th</sup> , the property will be automatically deeded to the City of Hudson.	
<b><u>RECOMMENDATION:</u></b> My recommendation is for the City of Hudson to accept in writing, from the County Treasurer, the deed for the property at 225 Grove St, Hudson, MI 49247	
<b><u>SIGNATURE:</u></b> 	<b><u>TITLE:</u></b> City Manager



# LENAWEE COUNTY TREASURER

Erin Van Dyke, Treasurer  
Tammy Turner, Deputy Treasurer  
301 N Main St  
Adrian MI 49221  
(517) 264-4554 – Phone (517) 264-4556 - Fax

December 3, 2025

City of Hudson  
121 N Church St  
Hudson, MI 49247

This is a notification that after our final tax foreclosure auction for 2025, we have one or more parcels in your unit that remain unsold. According to Public Act 123 of 1999 the County is to furnish the local units a list of unsold properties within their respective units after the final auction of the year. Properties unsold after the second round of auctions are to be deeded to the local unit unless they reject them according to MCL 211.78m(6):

*(6) On or before December 1 immediately succeeding the date of the sale under subsection (5), a list of all property not previously sold by the foreclosing governmental unit under this section shall be transferred to the clerk of the city, village, or township in which the property is located. The city, village, or township may object in writing to the transfer of 1 or more parcels of property set forth on that list. On or before December 30 immediately succeeding the date of the sale under subsection (5), all property not previously sold by the foreclosing governmental unit under this section shall be transferred to the city, village, or township unless objected. Property located in both a village and a township may be transferred under this subsection only to a village. The city, village, or township may make the property available under the Urban Homestead Act, 1999 PA 127, MCL 125.2701 to 125.2709, or for any other lawful purpose.*

**One parcel in your jurisdiction did not sell: XH0-410-5090-00**

**Please contact our office, in writing on or before December 30, 2025, with acceptance or any objections. Failure to respond will result in these properties being deeded to the City of Hudson.**


If you have any questions, please feel free to contact me.

Sincerely,

Erin Van Dyke,  
Lenawee County Treasurer



**AGENDA ITEM**  
**REVIEW FORM**

<b>ITEM:</b> Approve: Annual Guideline Resolution for Poverty Exemption	<b>SUBMITTED BY:</b> Charles Weir
<b>ACTION REQUESTED:</b> Approve the Annual Principal Residence Exemption Poverty Policy for 2026	<b>DEPARTMENT:</b> City Office <b>DATE:</b> December 16, 2025
<b>SUMMARY:</b> Each year the Department of Treasury will send the new guidelines for the Board of Review to follow to allow exemptions on property taxes. The State requires an approved Resolution by every governing body.	
<b>RECOMMENDATION:</b> Approve the Resolution adopting the 2026 Annual Guidelines for Poverty Exemptions.	
<b>SIGNATURE:</b> 	<b>TITLE:</b> City Manager



**CITY OF HUDSON**  
**Guideline Resolution for Poverty Exemption**  
**2026 Tax Year, Resolution # \_\_\_\_\_**

**WHEREAS**, the adoption of guidelines for poverty exemptions is required of the City Council; and

**WHEREAS**, the principal residence of persons who, in the judgement of the Board of Review, by reason of poverty, are unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

**WHEREAS**, pursuant to PA 390 of 1994, the City of Hudson, Lenawee County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but no be limited to the specific income and asset levels of the claimant and all persons residing in the household, filed in the immediately preceding year;

To be eligible, a person shall do all the following on an annual basis;

- 1) Be an owner of and occupy as the principal residence for the property which an exemption is requested.
- 2) File a claim, using the state approved application attached, with the Board of Review, accompanied by federal and state income tax returns for all persons residing in the household, filed in the immediately preceding year or a signed State Tax Commission Form 4988, *Poverty Exemption Affidavit*, stating you are not required to file a federal or state income tax return. Provide social security benefits summary if applicable.
- 3) Produce a valid driver's license or other form of identification if requested.
- 4) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 5) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services. See Exhibit A
- 6) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. Hardship relief if granted is for one year only, in the year of application.
- 7) As required by P.A. 390 of 1994, all guidelines for poverty exemptions as established by the governing body, the local assessing unit SHALL also include an asset level test. Applicant's assets cannot exceed \$50,000, NOT including primary residence, household furnishings, and personal effects.
- 8) If a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows:
  1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted if the applicant is below the Federal Poverty Guidelines; or
  2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted if applicant is between 100% and 115% of the Federal Poverty Guidelines; or
  3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted if the applicant is between 115% and 130% of the Federal Poverty Guidelines; or
  4. A partial exemption equal to 25% reduction in taxable value for the year in which the exemption is granted if the applicant is between 130% and 145% of the Federal Poverty Guidelines; or
  5. For applicants above 145% above the Federal Poverty Guidelines, 0% relief shall be granted.See EXHIBIT A

Applications may be reviewed by the Board of Review without the applicant being present. However, the Board may request that any or all applicants be physically present to respond, under oath, to any questions the Board may have.

**The Board of Review may grant relief within the following guidelines:**

- For applicants at or below the 2026 Federal Poverty Guidelines, 100% relief shall be granted.
- For applicants between 100% and 115% of the 2026 Federal Poverty Guidelines, 75% relief shall be granted.
- For applicants between 115% and 130% of the 2026 Federal Poverty Guidelines, 50% relief shall be granted.
- For applicants between 130% and 145% of the 2026 Federal Poverty Guidelines, 25% relief shall be granted.
- For applicants above 145% of the 2026 Federal Poverty Guidelines, 0% relief shall be granted.

The following are the federal poverty income standards which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are compiled and published by the Bureau of the Census which refers to them as "poverty thresholds."

**EXHIBIT A**

**FEDERAL POVERTY INCOME STANDARDS FOR 2026 ASSESSMENTS** The following are the federal poverty income standards as of December 31, 2025 for use in setting poverty exemption guidelines for 2026 assessments.

**Size of Family Unit Poverty Guidelines**

Size of Family Unit	2026 Poverty Guidelines 100% Relief	2026 Poverty Guidelines 75% Relief Greater than 100% but equal to or less than 115% of Federal Guidelines	2026 Poverty Guidelines 50% Relief Greater than 115% but equal to or less than 130% of Federal Guidelines	2026 Poverty Guidelines 25% Relief Greater than 130% but equal to or less than 145% of Federal Guidelines
1	\$15,650	\$17,998	\$20,345	\$22,693
2	\$21,150	\$24,323	\$27,495	\$30,668
3	\$26,650	\$30,648	\$34,645	\$38,643
4	\$32,150	\$36,973	\$41,795	\$46,618
5	\$37,650	\$43,298	\$48,945	\$54,593
6	\$43,150	\$49,623	\$56,095	\$62,568
7	\$48,650	\$55,948	\$63,245	\$70,543
8	\$54,150	\$62,273	\$70,395	\$78,518
For Each Additional Person	\$5,500	\$6,325	\$7,150	\$7,975

**NOW THEREFORE BE IT RESOLVED**, that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by City Council Member \_\_\_\_\_ and

supported by City Council Member \_\_\_\_\_.

Upon roll call vote, the following voted:

“Aye”. \_\_\_\_\_

“Nay”. \_\_\_\_\_

I, Jeaniene McClellan, Clerk of the City of Hudson, do hereby certify that the foregoing is a true and original copy of a resolution adopted by the City Council at a meeting thereof held on the \_\_\_\_\_ day of

\_\_\_\_\_.

\_\_\_\_\_  
Jeaniene McClellan, City Clerk  
City of Hudson, Michigan

\_\_\_\_\_  
Date



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 15 of 2025  
November 18, 2025  
Procedural Changes for 2026**

**TO:** Assessing Officers and County Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Procedural Changes for the 2026 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2026 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

**A. Inflation Rate Used in the 2026 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2026 Capped Value Formula is 1.027.

The 2026 Capped Value Formula is as follows:

$$\text{2026 CAPPED VALUE} = (\text{2025 Taxable Value} - \text{LOSSES}) \times 1.027 + \text{ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.027 is lower than 1.05.

**B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2026**

Local governing bodies are required to adopt guidelines that establish income levels for poverty exemptions. These income levels **shall not be set lower** than the federal poverty guidelines, which are updated annually by the U.S. Department of Health and Human Services. For example, the income level for a household of three persons shall not be set lower than \$26,650 as shown on the following chart below. The income level for a family of three may be set higher than \$26,650.

The following federal poverty guidelines are to be used in establishing poverty exemption guidelines for 2026 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150

Size of Family Unit	Poverty Guidelines
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

**Note:** MCL 211.7u requires that the poverty exemption guidelines established by the governing body of the local assessing unit shall include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash to pay property taxes.

The asset test should establish a maximum amount and any assets exceeding that amount is considered available. Please refer to STC Bulletin 17 of 2025 for additional information.

**Note:** MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the property owner who is filing for the exemption.

The application forms have been combined. Form 5739, *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*, has been retired. Form 5737, previously titled *Application for MCL 211.7u Poverty Exemption*, has been revised to incorporate content from Form 5739.

All poverty exemption applications for 2026 should use the revised Form 5737, *Application and Affirmation for MCL 211.7u for Poverty Exemption*.

## C. Sales Studies

Equalization study dates are as follows for 2026 equalization:

Two Year Study: April 1, two years prior through March 31, current year  
Single Year Study: October 1, preceding year through September 30, current year

For 2025 studies for 2026 equalization the dates are as follows:

Two Year Study: April 1, 2023 through March 31, 2025  
Single Year Study: October 1, 2024 through September 30, 2025

Note that the revised time periods apply to all equalization studies, including sales ratio studies, land value studies, and economic condition factor studies for appraisals. Additionally, the revised timeframe for two-year studies applies to all real property classifications.

## D. Property Classification

The State Tax Commission reminds assessors that property classification must be determined annually and is based upon the current use of the property **and not its** highest and best use. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis.

The Commission urges all assessors to take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

## E. Public Act 660 of 2018 Training Requirements

### Required Training: Assessors and Support Staff

PA 660 requires local units to ensure that support staff are sufficiently trained to respond to taxpayer inquiries. PA 660 also requires local units to ensure that assessors maintain their certification levels.

Support staff include all non-certified staff involved in the development of the assessment roll, including fieldwork, and any individual who provides information from the assessment roll to the public. Certified staff members are required to complete annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020, meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

### Required Training: Board of Review members

PA 660 requires that local units **must require** all board of review members to complete board of review training and updates approved by the State Tax Commission. Verifying that board of review members have received this training is a required component of the audit beginning in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

Training will be offered by the State Tax Commission or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion, along with the required Form 5731, must be attached to the Board of Review's Certification of the Assessment Roll and maintained with the local unit's records. Board of Review members are responsible for ensuring they receive proof of completion and submit it to the local unit for proper recordkeeping and audit purposes.

## **F. Tax Tribunal Reminders**

The Tax Tribunal Rules were updated on March 28, 2025.

The Tax Tribunal's July 2, 2025, and September 24, 2025, newsletters contain additional information and procedural changes.

Please note: If a letter is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, the Tribunal will issue a Notice of No Action that will provide, in pertinent part: ". . . your letter is insufficient to initiate an appeal and the Tribunal will not consider your appeal (i.e., take no action) unless a petition is filed by the statutory deadline for the filing of such appeals. Small Claims petition forms are available on our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)."

The Tribunal will now accept refund requests via email. This will facilitate the efficient processing of the request and timely refund of funds. However, any other emailed submissions, other than those outlined below, will be rejected and the filer reminded to formally file (i.e., e-filing or hard copy) the document. 1. Appearances/Stipulated Substitutions of Representatives 2. Same-day Emergency Requests regarding a scheduled prehearing or hearing 3. Stipulated (joint) Withdrawals 4. Stipulation Notifications 5. Updates to Contact Information 6. Valuation Disclosures if filed with Motion to Withhold 7. Entire Tribunal hearing and post-hearing exhibits and exhibit lists 8. Rebuttal Evidence 9. Mediator Applications 10. Mediation Status Reports 11. Refund Requests.

In *Sixarp LLC v Byron Twp*, the Michigan Supreme Court held that: The Legislature has clearly mandated that the requirement for appeal in the MTT under MCL 205.735a(3) is jurisdictional. The statute plainly states that "the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute." MCL 205.735a(3) (emphasis added). As a result, MCL 205.735a(3) "is not a notice statute, but is a jurisdictional statute that governs when and how a petitioner invokes the Tax Tribunal's jurisdiction." *Id.* at 8. As a result, certain petitions may no longer be accepted as timely filed or will no longer proceed to hearing with questions of fact. For example, a petition filed 34 days after a July or December Board of Review denial of a poverty exemption wherein the Board's decision informs the parties that an appeal may be filed within 35 days of the decision under MCL 205.735a, when in fact the statutory deadline is 30 days per MCL 211.53c.

Assessors representing their local unit in Tax Tribunal hearings must submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the card must correspond to the year(s) being appealed.

The complete property record card, including all calculations, should be provided. Do not submit a property record card stating, "calculations too long" and then fail to include the additional calculations. Additionally, assessors should submit any studies prepared that support the economic condition factor and land value shown on the record card.

Assessors must also be prepared to explain at the hearing how the value shown on the property record card was determined.

The Tax Tribunal requests that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any changes in contact information, including email addresses, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

## **G. Disabled Veterans Exemption Changes**

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veteran's exemptions. All applications for a disabled veteran's exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2026 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse, filing for the first time in the local unit, must file the application to claim the exemption for 2026 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025, remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

## **H. Qualified Heavy Equipment Rental Personal Property Exemption –**

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).



**Qualified heavy equipment rental personal property** (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit a copy of the claim form, indicating whether the claim was approved or denied, and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to [Treas-QHERPP@michigan.gov](mailto:Treas-QHERPP@michigan.gov)

More information is available in Bulletin 18 of 2022.

## **I. Small Business Taxpayer Personal Property Tax Exemption**

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for "eligible personal property" in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2025 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2026 March Board of Review prior to the closure of the March Board.

### **Personal Property Valued Less Than \$80,000**

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable).

Late filed forms may be submitted directly to the local unit March Board of Review prior to the close of the March Board of Review. Taxpayers must contact the local unit directly to confirm the specific dates for the March Board of Review.

Once granted, the exemption for personal property valued under \$80,000 will continue automatically until the taxpayer no longer qualifies. If a taxpayer no longer qualifies, they are required to file a rescission form and a personal property statement no later than February 20 of the year that the property become ineligible.

Failure to file the rescission form will result in significant penalties and interest as prescribed in MCL 211.9o.

**Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000**

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement*, must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmarks are acceptable).

Late filed forms may be filed directly to the local unit March Board of Review prior to the close of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement*, along with any other required parcel information, to the Department of Treasury no later than April 1 each year.

## **J. EMPP and ESA Reminders**

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption.

A Combined Document (Form 5278) must be filed to claim the EMPP exemption in 2026 only for parcels that did not receive the EMPP exemption in 2025.

Taxpayers will not report the addition or removal of exempt property on Form 5278, but rather on their ESA Statement which is filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2026. Assessors should report receipt of any Form 5277 in their CAMA software. Assessors may wish to forward copies of Form 5277 to [ESAREporting@michigan.gov](mailto:ESAREporting@michigan.gov) to ensure that the parcel information is received by the Department of Treasury.

If a parcel receiving the EMPP exemption is sold, Form 5277 must be filed and reported to Treasury. Failure to do so will result in the parcel being added to new ESA Statements.

If a parcel is transferred to a new taxpayer, the previous owner must file Form 5277 to rescind the parcel under their FEIN, and the new owner will have to file Form 5278 to claim the EMPP under their FEIN. Treasury cannot transfer a parcel between accounts (based on FEIN) after ESA Statements are generated May 1<sup>st</sup>.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property.

It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal:

1. Confirms that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property,"
2. Clearly identify which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n
3. Directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property.

Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **K. Omitted or Incorrectly Reported Property (MCL 211.154)**

The State Tax Commission updated all 154 Petition forms at the November 18, 2025, meeting. The following forms have been revised to include the year(s) of notice:

- Form 627 (L-4154) *Assessors or Equalization Director's Notice of Property Incorrectly Reported or Omitted from the Assessment Roll*
- Form 628 (L-4155) *Notice by Owner of Property Incorrectly Reported or Omitted from the Assessment Roll*
- Form 629 (L-4156) *Notice of Property Incorrectly Reported or Omitted from the Assessment Roll Filed by a Person Other than the Owner, Assessor or Equalization Director*

These updates will present information uniformly, reducing errors, and clearly state the years of eligible jurisdiction by the State Tax Commission as current year and the two preceding years. Forms will be updated annually. Current forms will be required for all filings.

At the same meeting, the Michigan State Tax Commission approved a revised MCL 211.154 Omitted and Incorrectly Reported Property Frequently Asked Questions Guide.

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a petition requests a change for 2023 and 2024, the property record cards for both 2023 and 2024 must be submitted.

In addition, assessors must submit all calculations and supporting documentation to explain the reasons for the requested change and the resulting adjustments to the assessed and taxable values.

For 154 petitions involving the removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at [Treas-154petitions@michigan.gov](mailto:Treas-154petitions@michigan.gov). Additional information, including Bulletin 2 of 2018 and copies of the approved forms can be accessed at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions).

## **L. Authority of July and December Boards of Review**

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes:

- Qualified errors as listed in MCL 211.53b(6)
- Appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 21 of 2023 and 24 of 2023 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not request that the July or December Boards of Review take action beyond the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a Principal Residence Exemption (PREs)**. Assessors are asked to ensure that the July and December Boards of Review do not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to approve timely filed Disabled Veterans Exemptions, eliminating the need to submit Disabled Veteran Exemption applications to the Board of Review.

PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review's authority for granting Disabled Veteran Exemptions as a "qualified error".

## M. 2026 State Tax Commission Updates Class

At the August 19, 2025, meeting, the State Tax Commission approved the recommendations of the Education and Certification Committee.

**To recertify for 2027 MCAT (Michigan Certified Assessing Technicians)** must complete four (4) hours of continuing education (November 1, 2025 – October 31, 2026). To meet the required four (4) hours of continuing education, Technicians have the option to complete the 2026 STC Updates course, any continuing education course approved by the STC, or an STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered through the STC Online Education Portal. Any individual certified at the MCAT level who wishes to expand their knowledge of assessment may take additional approved assessment administration courses during the same renewal period. However, courses taken beyond the four (4) hours will not be entered into the Commission's online MiSuite System and will not count toward education credit for recertification purposes.

**To recertify for 2027, MCAO, MAAO and MMAO assessors** must complete the 2026 State Tax Commission Updates Course ***in addition to the 16 hours of continuing education***. The 2026 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

## N. 2027 Online Education Portal and MiSUITE Login

### **STC Online Education Portal**

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email [Treas-MiSuitehelp@michigan.gov](mailto:Treas-MiSuitehelp@michigan.gov). If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you receive your certificate of completion. If you do not receive a certificate by email, it is likely to mean that one or more of the course requirements remains incomplete.

The requirements for the course are listed at the top of each module. As you complete each requirement it will automatically be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

### **MiSUITE**

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.


If you have any questions, concerns, or need further assistance, please email [Treas-MiSUITEHelp@michigan.gov](mailto:Treas-MiSUITEHelp@michigan.gov).

## **O. Assessor of Record**

Form 4689 State Tax Commission Request for Changes in Personal or Employment Information for a Certified Assessor is now available in MiSuite. All certified assessing officers are required to inform the State Tax Commission of any changes to their personal or employment contact information within 30 days of assumption of duty or departure from duty. This ensures the State Tax Commission maintains accurate records and accessibility to MEG and MiSuite software.



### **AGENDA ITEM - REVIEW FORM**

<b>ITEM:</b> Election of Mayor and Mayor Pro Tem	<b>SUBMITTED BY:</b> Jeaniene McClellan
<b>ACTION REQUESTED:</b> Changing the Votes of Mayor/Mayor Pro Tem to be a Private Vote	<b>DEPARTMENT:</b> City Office <b>DATE:</b> December 16, 2025
<b>SUMMARY:</b> At the last council meeting we had a citizen ask why the council does not have private votes for the mayor and mayor pro tem. We know the council has the power to either keep this procedure or change it for the future. We have not found this procedure in writing anywhere so if the council would rather have the votes private	
<b>RECOMMENDATION:</b> <b>Discuss / Decide how the Council wants to vote for the Mayor/Mayor Pro Tem next year.</b>	
<b>SIGNATURE:</b> 	<b>TITLE:</b> City Clerk

#### Section 4.5. - Election of mayor pro tem.

The Council shall, at its first meeting following each regular city election, and after the newly elected members take office, elect one of its members to serve as Mayor Pro Tem, for a term expiring at the first Council meeting following each regular city election. Such election shall be by written ballot and by majority vote of the members of the Council in office at the time.

In the event of absence or disability of both the Mayor and Mayor Pro Tem, the Council may designate another of its members to serve as Acting Mayor during such absence or disability.



Bills to Council  
Tuesday, December 16, 2025

**Bills to be Approved**

<b>Total</b>	<b>\$0.00</b>
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**Bills to be Confirmed**

**No Bills**

<b>Total</b>	<b>\$0.00</b>
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CASH SUMMARY BY FUND FOR CITY OF HUDSON  
 FROM 11/26/2025 TO 12/11/2025  
 FUND: ALL FUNDS  
 CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 11/26/2025	Total Debits	Total Credits	Ending Balance 12/11/2025
101	GENERAL FUND	1,281,612.87	100,983.10	92,654.73	1,289,941.24
151	CEMETERY TRUST FUND	0.00	0.00	0.00	0.00
202	MAJOR STREET FUND	231,432.99	21,167.84	12,063.44	240,537.39
203	LOCAL STREET FUND	2,898.53	6,664.44	6,622.09	2,940.88
206	FIRE DEPARTMENT FUND	115,520.79	263.02	25,688.85	90,094.96
208	RECREATION FUND	488.61	1.29	0.00	489.90
209	CEMETARY FOUNDATION	51,743.17	1,333.00	609.92	52,466.25
210	AMBULANCE	40,377.48	26,880.91	34,630.66	32,627.73
211	COMMUNITY CENTER	37,071.22	3,771.18	5,770.71	35,071.69
213	INCOME TAX FUND	129,937.56	26,906.62	21,946.67	134,897.51
248	DOWNTOWN DEVELOPMENT AUTHORITY	19,151.29	0.00	0.00	19,151.29
250	LOCAL DEVELOPMENT FINANCE AUTHORITY	0.00	0.00	0.00	0.00
270	THOMPSON MUSEUM FUND	0.00	0.00	0.00	0.00
271	LIBRARY FUND	0.00	0.00	0.00	0.00
272	THOMPSON LIBRARY FUND	0.00	0.00	0.00	0.00
273	MUSEUM FUND	9,086.75	573.61	930.13	8,730.23
412	INDUSTRIAL PARK FUND	8,213.15	21.39	0.00	8,234.54
431	CWSRF	28,220.28	0.00	10,850.00	17,370.28
444	2021 CAPITAL IMPROVEMENT BOND FUND	57,761.57	150.24	0.00	57,911.81
445	2025 CAPITAL IMPROVEMENT BOND	507,525.00	0.00	0.00	507,525.00
592	WATER AND SEWER FUND	159,908.86	56,579.45	77,204.50	139,283.81
661	MOTOR VEH AND EQUIP FUND	241,817.77	5,009.42	11,391.61	235,435.58
703	PROPERTY TAX COLLECTION	3,724.23	45,376.72	2,392.96	46,707.99
704	IMPREST PAYROLL FUND	1,308.55	247,039.76	215,055.46	33,292.85
809	SIDEWALK FUND	17,969.31	46.73	0.00	18,016.04
TOTAL - ALL FUNDS		2,945,769.98	542,768.72	517,811.73	2,970,726.97

Check Date	Bank	Check	Vendor Name	Invoice Vendor	Description	Amount
Bank CNB-C CNB--COMBINED ACCOUNT						
12/01/2025	CNB-C	91(E)	UNIVERSAL UTILITIES	UNIVERSAL UTILITIES	ALS PITTSFORD UTILITIES	100.00
12/03/2025	CNB-C	92(E)	ARENDS TREE FARM	ARENDS TREE FARM	CHRISTMAS TREES FOR FOREST	1,200.00
12/02/2025	CNB-C	106526	LAURA WALDFOGEL	LAURA WALDFOGEL	HCC DEPOSIT REIMBURSEMENT	400.00
12/02/2025	CNB-C	106527	HEAVENLY JAMES	HEAVENLY JAMES	HCC DEPOSIT REIMBURSEMENT	200.00
12/02/2025	CNB-C	106528	1ST AYD CORPORATION	1ST AYD CORPORATION	LOTION HAND SOAP	131.46
12/02/2025	CNB-C	106529	BRINER OIL CO INC	BRINER OIL CO INC	FUEL DELIVERY	259.83
12/02/2025	CNB-C	106530	BRINER OIL CO INC	BRINER OIL CO INC	FUEL DELIVERY	246.65
12/02/2025	CNB-C	106531	BRINER OIL CO INC	BRINER OIL CO INC	FUEL DELIVERY	43.40
12/02/2025	CNB-C	106532	BURNIPS EQUIPMENT COMPANY	BURNIPS EQUIPMENT COMPANY	SNAP CLIPS	11.34
12/02/2025	CNB-C	106533	CITY OF HUDSON	CITY OF HUDSON	CITY WATER BILLS	515.55
12/02/2025	CNB-C	106534	CITY OF HUDSON PROPERTY TAX	CITY OF HUDSON PROPERTY TAX	CITY OWNED PROPERTY TAX BILLS	3,593.62
12/02/2025	CNB-C	106535	J MCELLOWNEY INC	J MCELLOWNEY INC	COPIER METER	118.84
12/02/2025	CNB-C	106536	METAL METHODS MANUFACTURING	METAL METHODS MANUFACTURING	WRAP WATER TANKS	4,512.00
12/02/2025	CNB-C	106537	MICHIGAN GAS UTILITIES	MICHIGAN GAS UTILITIES	HEAT BILLS FOR CITY BUILDINGS	2,232.07
12/02/2025	CNB-C	106538	OTIS ELEVATOR COMPANY	OTIS ELEVATOR COMPANY	SERVICE AT HUDSON HISTORICAL	179.58
12/02/2025	CNB-C	106539	RICHARD DAY	RICHARD DAY	REIMBURSEMENT FOR CITY PORTION	950.00
12/02/2025	CNB-C	106540	TRACTOR SUPPLY CREDIT PLAN	TRACTOR SUPPLY CREDIT PLAN	DPW OPERATING SUPPLIES	29.98
12/03/2025	CNB-C	106541	WESBANCO-WWTP	WESBANCO-WWTP	WWTP CC CHARGES	1,432.22
12/03/2025	CNB-C	106542	WESBANCO-DPW	WESBANCO-DPW	DPW CC CHARGES	4,661.51
12/03/2025	CNB-C	106543	WESBANCO-CITY	WESBANCO-CITY	CITY CC CHARGES	1,690.85
12/03/2025	CNB-C	106544	WESBANCO-HFD	WESBANCO-HFD	HFD CC CHARGES	237.37
12/03/2025	CNB-C	106545	WESBANCO-WEIR	WESBANCO-WEIR	WEIR CC CHARGES	10.00
12/03/2025	CNB-C	106546	WESBANCO-ALS	WESBANCO-ALS	ALS CC CHARGES	1,025.18
12/08/2025	CNB-C	106547	ELIZABETH SPAULDING	ELIZABETH SPAULDING	HCC DEPOSIT REIMBURSEMENT	200.00
12/08/2025	CNB-C	106548	TYLER COX	TYLER COX	UNIFORM ALLOWANCE	208.77
12/08/2025	CNB-C	106549	AT&T MOBILITY	AT&T MOBILITY	DPW CELL	66.14
12/08/2025	CNB-C	106550	AT&T MOBILITY	AT&T MOBILITY	HFD PHONE	72.48
12/08/2025	CNB-C	106551	BRINER OIL CO INC	BRINER OIL CO INC	FUEL DELIVERY	464.20
12/08/2025	CNB-C	106552	BRINER OIL CO INC	BRINER OIL CO INC	FUEL DELIVERY	304.21
12/08/2025	CNB-C	106553	BROTHERS DOING GUTTERS	BROTHERS DOING GUTTERS	GUTTERS AT CARLETON PARK RESTI	383.20
12/08/2025	CNB-C	106554	CONSUMERS ENERGY CITY HALL	CONSUMERS ENERGY CITY HALL	ENERGY BILLS FOR CITY BUILDING	937.29
12/08/2025	CNB-C	106555	CONSUMERS ENERGY	CONSUMERS ENERGY	STREET, LED AREA LIGHTS CITY I	4,277.64
12/08/2025	CNB-C	106556	D & P COMMUNICATIONS INC.	D & P COMMUNICATIONS INC.	CITY BUILDINGS INTERNET & PHOT	1,409.54
12/08/2025	CNB-C	106557	EMERGENCY SOLUTIONS	EMERGENCY SOLUTIONS	HFD RESPONSE MASTER	149.00
12/08/2025	CNB-C	106558	ETNA SUPPLY	ETNA SUPPLY	WATER METERS	2,062.25
12/08/2025	CNB-C	106559	HUDSON AUTO CENTER	HUDSON AUTO CENTER	FUEL TANK CAP	26.99
12/08/2025	CNB-C	106560	HUDSON POST GAZETTE	HUDSON POST GAZETTE	NEWSPAPER NOTICES	253.50
12/08/2025	CNB-C	106561	HILLSDALE COUNTY TREASURER	HILLSDALE COUNTY TREASURER	INSPECTIONS FOR	250.00
12/08/2025	CNB-C	106562	MAUMEE PRINT & GRAPHICS	MAUMEE PRINT & GRAPHICS	CLOUD SERVICE, BUSINESS CARDS,	2,244.00
12/08/2025	CNB-C	106563	McGOWAN ELECTRIC SUPPLY	McGOWAN ELECTRIC SUPPLY	WEBSTER PARK WATER TOWER	14.35
12/08/2025	CNB-C	106564	STATE OF MICHIGAN EGLE	STATE OF MICHIGAN EGLE	ANNUAL PERMIT FEE	1,950.00
12/08/2025	CNB-C	106565	THEE OLD MILL	THEE OLD MILL	TIGER MELT	588.00
12/08/2025	CNB-C	106566	UNIFIRST CORPORATION	UNIFIRST CORPORATION	MOPS AND RUGS	65.35
12/08/2025	CNB-C	106567	WHITE, HOTCHKISS & FALAHEE	WHITE, HOTCHKISS & FALAHEE	LEGAL SERVICES	255.00
12/10/2025	CNB-C	106568	JESSICA JAMES	JESSICA JAMES	HCC DEPOSIT REIMBURSEMENT	200.00

CNB-C TOTALS:

Total of 45 Checks:  
Less 1 Void Checks:

Total of 44 Disbursements:

40,223.36  
200.00

40,023.36



## **WATER**

1. Total use: 5,018,000 Max Day: 210,000 Ave. Day: 167,000 Min. Day: 117,000
2. Daily labs
3. Monthly testing

## **DISTRUBUTION**

1. Water reads
2. Rima new meter installed 2" (contractor installed) wired for auto read
3. Community center to be installed with auto read
4. Corpro here to inspect tower Cathodic protection (yearly)
5. Turn off turn on complete

## **STREETS**

1. Cold patch
2. Leaf pick-up continuing
3. Miss Dig for fiber ongoing
4. Brush pick up
5. Lights up town installed

## **PARKS**

1. Bathrooms winterized
2. Fall clean up
3. Mulch leaves

## **MISC**

1. Concrete wok complete
2. Pick up dead animals on road
3. Tires mounted on the backhoe
4. Plow snow

## **SUMMARY**

Busy month with leaf and storm and brush pick up. Working on ready the trucks and equipment for snow. Kubota side by side has a transmission issue and is going to the shop for repair. John and Tim have done a great job with leaf pick up and Tyler and Jeff have done a great job with Christmas Lights and park clean up. Thanks Jay

Jay Best  
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dpw@ci.hudson.mi.us



Phone (517) 448-4701

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Monthly Report of Operations at the  
Wastewater Treatment Plant for November 2025

	24-Oct	24-Nov	
Rain	2.09	1.83	Inches
Average Influent Flow	0.191	0.192	MGD
Max Influent Flow	0.245	0.232	MGD
Total Influent Flow	5.936	5.761	MG
Average Primary Sludge Pumped	5,137	4,785	Gal/day
Total Primary Sludge Pumped	159,257	148,348	Gallons
Average Secondary Sludge Pumped	247,419	216,667	Gal/day
Total Secondary Sludge Pumped	7,670,000	6,500,000	Gallons
Average Sludge Wasted	11,595	11,243	Gal/day
Total Sludge Wasted	358,820	336,077	Gallons
Average Ferrous Feed	58	54	lbs/day
Total Ferrous Feed	1,786	1,634	lbs
Average Electrical Usage	859	1,064	Kilowatt hrs/day
Total Electrical Usage	26,640	31,920	kilowatt hrs
Average Natural Gas Usage	11	21	M cu ft/day
Total Natural Gas Usage	328	622	M cu ft



Respectfully Submitted

Joshua M Mattek

City of Hudson WWTP Superintendent.

**Hudson Fire Department  
Department Head Report  
Month NOVEMBER Year 2025**

**MONTHLY RUN TOTAL: 17  
BREAKDOWN BY SERVICE AREA**

**2025 YEAR TO DATE CALLS 172**

CITY OF HUDSON 4 YTD 47  
HUDSON TWP. 3 YTD 27  
PITTSFORD TWP. 3 YTD 37  
MEDINA TWP. 1 YTD 3

**2024 YEAR END TOTALS 162  
2023 YEAR END TOTALS 222  
2022 YEAR END TOTALS 218  
2021 YEAR END TOTALS 241  
2020 YEAR END TOTALS 208**

**ASSIST TO:**

CLAYTON 0 YTD 5 WALDRON 3 YTD 8  
ADDISON 0 YTD 11 HUDSON AMBULANCE 1 YTD 8  
MORENCI 0 YTD 6 SOMERSET 0 YTD 0  
JEFFERSON 0 YTD 18 OTHER 0 YTD 1

**TRAINING/ACTIVITY/OTHER**

**TRAINING #1 TOPIC Fire Behavior FIREFIGHTERS ATTENDED 18 HRS TOTAL 3**

**TRAINING #2 TOPIC \_\_\_\_\_ FIREFIGHTERS ATTENDED \_\_\_\_\_ HRS TOTAL \_\_\_\_\_**

**TRAINING #3 TOPIC \_\_\_\_\_ FIREFIGHTERS ATTENDED \_\_\_\_\_ HRS TOTAL \_\_\_\_\_**

**OTHER ACTIVITIES:**

**Issued 6 Burning permits for November. YTD= 69      2024 total permits issued was 113.**

Truck Check was held 11/19/2025 at 1800 hrs. Firefighters attended 17 Total Hours 2.5

On 11/1/25 the fire department participated in the Tractor Supply Company Hometown Heroes event and were joined by Hillsdale City and Addison Fire Departments.

On 11/9/25 Officers Meeting with 7 Officers attending.

11/13/25 Chief attended the Lenawee County Chiefs Association meeting in Clayton.

Update on our Fire School folks. Dustin, Hunter and Cassandra have all been in the Firefighter I&II class for a month and all have a class grade average above 90%. Congratulations to them and keep up the good work. 1 month down, 5 months to go.

November and December are the months that we always cut trainings back to one per month so that our hard-working team can spend more time with their families during the Thanksgiving and Christmas Holidays, as we steal them away so much the rest of the year.

*Jerry Tanner*  
82 - C1

## Report from the Main Office November 2025

5 building, 1 electrical and 3 mechanical permits were issued in November.

0 Garage Sale permits this month.

Community Center had 10 rentals.

No dog tags will be sold during the month of November.

No burials or sold any lots at the Maple Grove Cemetery this month.

4 Rental property inspections were completed and 6 properties passed with certificate of compliance issued.

In the utilities, the office received \$161,745.21 in November and added an additional \$10,343.16 in late charges.

On Monday the 4<sup>th</sup>, we will setup the fire station training room for the election the next day. The day of election starts at 5:30 am for Linda, Samantha and I to have all the equipment setup before the election chairperson and workers showed up at 6:00 am. Since the election was only for City Council, it was a long day for all of us and the workers. After 8:00 pm, the paperwork begins for the election workers and us girls and Charlie will take down the equipment and some of the items will go into the basement while the computer and other items will go into my office locked up until I come back on Thursday. This year Samantha rode along to Adrian so she will know what to do.

Linda Cross has started the income tax assessment on the residents who filed with the state but not the city.

Jeaniene McClellan  
City Clerk



# Monthly Ambulance Department Head Report

## November 2025

	<u>2025</u>	<u>2024</u>	<u>Difference</u>
Dispatches for the Month	<u>101</u>	<u>94</u>	<u>7</u>
Dispatches Year to Date	<u>1,134</u>	<u>1,026</u>	<u>108</u>

Average Overall Response Time (Dispatch to Arrival, Minutes)	<u>November 2025</u>	<u>8.53</u>	Year to Date <u>9.61</u>
Fractile Response Time Percentage (Percentage of response times made at or below goal for each response area)	<u>November 2025</u>	<u>95.20</u>	Year to Date <u>94.77</u>
Number of mutual aid responses	<u>November 2025</u>	<u>15</u>	Year to Date <u>190</u>

### Roster Information

Number of Personnel on Current Roster	<u>14</u>	Number of Members Active this Month	<u>14</u>
Number of Members with Extended Inactivity	<u>0</u>	Number of New Hires Year to Date	<u>2</u>
Number of Members on Leave	<u>0</u>	Number of Members that have left the Service	<u>4</u>
Number of Members Ineligible for Primary Response		<u>0</u>	

### General Notes



Offense Code	Description	Incident Count
1178	CSC 4th Degree -Forcible Contact	1
1313	Assault/ Battery/Simple (Incl Domestic and Police Officer	2
2304	Larceny - Parts & Accessories from Vehicle - LFA	1
2305	Larceny - Personal Property from Vehicle - LFA	1
2902	Damage to Property - Private Property - MDOP	1
3078	Retail Fraud Theft 3rd Degree	2
5311	Disorderly Conduct	1
6274	Littering on Public or Private Property	1
7201	Animal-Simple/Gross Neglect	1
C2840	Juvenile - Malicious Mischief	1
C2899	Juvenile - All Other	3
C3101	Crash, Single Motor Vehicle	1
C3104	Crash, Angle	1
C3145	Property Damage Traffic Crash PDA	2
C3148	Motor Vehicle - Animal Traffic Crash	1
C3175	Private Property H&R Traffic Crash	1
C3299	Welfare Check	5
C3310	Family Trouble	3
C3318	Found Property	1
C3324	Suspicious Circumstances	5
C3326	Suspicious Vehicles	2
C3330	Assist Other Law Enforcement Agency	7
C3331	Assist Medical	1
C3336	Assist Citizen	1
C3337	Assist Citizen - Vehicle Lockout	2
C3355	Civil Matter - Other	3
C3357	Protective Services Referral (CPS/APS)	2
C3399	Miscellaneous All Other	1
C3702	Traffic Complaint / Road Hazard	1
C3714	Traffic Complaint / ATV Complaint	1
C3808	Animal Bite / Scratch	2
C3906	Robbery Alarm	1
L3513	Property Check - HN	1
L3524	Freedom of Information - HN	1
L3532	911 Hang Up - HN	1
L3533	PBT Test - HN	1
L3543	Purchase Permit - HN	4
L3544	Background/Records Check - HN	3
L3562	Animal - Stray Canine - HN	1
L3585	Trespass Warning - HN	1
L3590	Traffic Stop - HN	1
L3597	Ordinance Violation -HN	5
Sum:		78

## ***City Manager Report:***

**12/16/2025**

### First Week Highlights:

- A busy and productive first week focused on listening and learning.
- Met with staff and toured various departments to gain an initial bird's-eye view of departmental operations.
- On Tuesday, December 9, participated in the Meet & Greet hosted at Main Street Park, an excellent opportunity to connect with business owners and residents and engage in positive conversations regarding community issues and concerns. Thank you to the council members who attended as well.
- Attended the Hudson Kiwanis meeting on Tuesday, another great opportunity to meet local residents and continue building relationships within the community.
- Toured the CSI building with Dan Rogers and Dr. Osborne and learned about the many great initiatives underway in the school district. Also attended the Robotics Competition there on Wednesday, December 10.
- Attended the Chamber of Commerce meeting held at Karen's Uptown Kafe.
- Spent the week diving into current projects, the budget, and overall city operations.

Overall, it was a great first week. City staff were fantastic to work with and helped make the transition extremely smooth. I will be reaching out to council members this week to schedule one-on-one meetings so I can better understand your expectations and hear directly about what drives you and your vision for the City of Hudson.

Jeremiah Davies