



**MEMBERS:**  
Dennis Bjorkquist, Chairperson  
B. Allan O'Shea, Vice-Chairperson  
Colleen Kenny, Secretary

## **SPECIAL MEETING MINUTES**

Thursday, September 23, 2010  
5:00 P.M.

Manistee County Courthouse  
415 Third Street, Manistee, Michigan

Members Present: Dennis Bjorkquist, Chairperson; B. Allan O'Shea, Vice-Chairperson and Colleen Kenny, Secretary

Others Present: Thomas D. Kaminski, Administrative Support, David M. Heinowski, MAI, CMAE III, of Heinowski Appraisal and Consulting, LLC, Sharon L. Frischman, CMAE IV, of Frischman Appraisal and Consulting, LLC, and Jeri Lyn Prielipp, Recording Secretary, and audience members representing the public and the media

The Chairman called the meeting to order at 5:00 P.M.. The Pledge of Allegiance was recited and roll call was taken and all members reported present.

The Chairman requested approval of the September 23, 2010 meeting agenda.

**There was a motion by Mr. O'Shea, supported by Ms. Kenny to approve the Thursday, September 23, 2010 Meeting Agenda, as presented. Motion carried.**

The Chairman requested approval of the Monday, June 14, 2010 meeting minutes.

**There was a motion by Ms. Kenny, supported by Mr. O'Shea to approve the Monday, June 14, 2010 regular meeting minutes, as presented. Motion carried.**

The Chairman introduced David M. Heinowski, of Heinowski Appraisal and Consulting, LLC, and Sharon L. Frischman, of Frischman Appraisal and Consulting, LLC, who presented the casino appraisal which was recently completed for the purpose of determining P.I.L.T. grants to eligible local units of government. Mr. Heinowski explained that he appraised the real property and Ms. Frischman appraised the personal property. After both Mr. Heinowski and Ms. Frischman provided an in depth explanation of how they each calculated the real and personal property appraisals, they informed the Board that the true cash value of the real property is \$56,400,000 and the value of the personal property at a depreciated value is \$18,868,700 for a total appraised value of \$75,268,700. The Board agreed that the appraisal firm completed the task they were assigned.

**There was a motion by Ms. Kenny, supported by Mr. O'Shea to accept the appraisal of the Little River Casino as performed by Heinowski & Frischman Appraisal and Consulting and to utilize the figures provided in calculating the 2009 P.I.L.T. payment. Motion carried.**

Mr. Kaminski reminded the Board that in two months they will have to take action on the 2010 P.I.L.T. payments, which is based on the casino value as of December 31, 2009, and he questioned how to address getting the appraisal for the 2010 P.I.L.T. payment? Mr. Heinowski stated that since they have

already laid the ground work with this appraisal, it would take only a matter of minutes to complete that task. Mr. Heinowski cautioned the Board that in calculating the 2011 P.I.L.T. (which is based on the casino value as of December 31, 2010), more extensive work will need to be done to determine what improvements have been made to the casino over time. Mr. Kaminski indicated that he will work with the Equalization Department and utilize the appraisal to determine the 2009 P.I.L.T. figures, so that the Board may take action to award the 2009 P.I.L.T. payments at the October 11, 2010 Cycle II-2010 grant presentation meeting.

The Chairman requested suggestions from the Board on how they wished to handle the 2010 appraisal. Ms. Kenny suggested having Heinowski and Frischman assess the value of the casino as of December 31, 2009, to arrive at the 2010 P.I.L.T. payment figures, and that the Board request a bid from them to perform the 2011 appraisal.

**There was a motion by Mr. O'Shea, supported by Ms. Kenny that Heinowski/Frischman Appraisal and Consulting, LLC, submit their quote to the Local Revenue Sharing Board to perform the appraisal of the Little River Casino as of December 31, 2010, to determine the 2011 payment in lieu of taxes figures. Motion carried.**

Mr. Kaminski anticipates having the 2010 P.I.L.T. figures to present to the Board for their approval at the December 13, 2010 Cycle II-2010 grant award meeting, and those funds will be released in February 2011.

The Board proceeded to consider an invoice from Dykema Gossett PLLC for legal services provided in June 2010 in the amount of \$398.80 (APPENDIX A); an invoice dated September 23, 2010, to reimburse Manistee County for Board Member Per Diem and related expenses for October 1, 2009 through September 30, 2010 (APPENDIX B); and an invoice from Heinowski/Frischman Appraisal and Consulting, LLC, in the amount of \$12,000, which is the second half of the \$24,000 payment they requested for doing the casino property appraisal (APPENDIX C)

**There was a motion by Ms. Kenny, supported by Mr. O'Shea to authorize the payment of invoice #1350338, dated August 17, 2010, from Dykema Gossett, PLLC for legal expenses in the amount of \$398.80.**

**A role call vote was taken:**

**Yeas: 3 (Bjorkquist, O'Shea and Kenny)**

**Nays: 0**

**Motion carried.**

**There was a motion by Mr. O'Shea, supported by Ms. Kenny to approve payment to Manistee County for reimbursement of Board Per Diem for October 1, 2009 through September 30, 2010, in the amount of \$3,229.50.**

**A roll call vote was taken:**

**Yeas: 3 (Bjorkquist, O'Shea and Kenny)**

**Nays: 0**

**Motion carried.**

**There was a motion by Ms. Kenny, supported by Mr. O'Shea to approve payment of the \$12,000.00 remaining balance due to to Heinowski/Frischman Appraisal and Consulting, LLC, for the appraisal and consulting services of the Little River Casino, Manistee, Michigan.**

**A roll call vote was taken:**

**Yeas: 3 (Bjorkquist, O'Shea and Kenny)**

**Nays: 0**

The Chairman announced that Cycle II-2010 Verbal Presentations will be heard by the Revenue Sharing Board on Monday, October 11, 2010, at 5:00 P.M. at the Manistee County Road Commission, 8946 Chippewa Highway, Bear Lake, Michigan. The Cycle II-2010 grants will be awarded on Monday, December 13, 2010. The Biennial Selection Meeting, pursuant to Section 6.6 of the Bylaws, as amended, will take place on Monday, January 10, 2011. The Annual Organizational meeting, pursuant to Section 6.7 of the Bylaws, as amended, will be held on Monday, February 14, 2010. Mr. O'Shea informed the Board that the Road Commission is going to start charging \$25 per meeting to use their meeting room. There was brief discussion of where the Revenue Sharing Board might hold future meetings. John Anderson, Manistee Township Supervisor, offered the use of the Manistee Township Hall, 410 Holden Street, Manistee, Michigan.

There being no further business to come before the Revenue Sharing Board and with no other concerns from Board members, the meeting was adjourned at 6:05 P.M.

Respectfully submitted,

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Colleen Kenny, Secretary

# DyKEMA

(APPENDIX A)

400 Renaissance Center • Detroit, MI 48243 • EIN# 38-1446628

DUE UPON RECEIPT

MANISTEE LOCAL REVENUE SHARING BOARD  
THOMAS KAMINSKI  
C/O MANISTEE COUNTY ADMINISTRATORS OFFICE  
415 THIRD STREET  
MANISTEE, MI 49660

AUGUST 17, 2010  
CLIENT-MATTER NO. 105518-0001  
INVOICE NO. 1350338

*FOR PROFESSIONAL SERVICES RENDERED*

**RE: GENERAL REPRESENTATION**

FEEs .....	\$	397.00
DISBURSEMENTS .....		1.80
<b>TOTAL AMOUNT DUE .....</b>	<b>\$</b>	<b><u>398.80</u></b>

(APPENDIX B)

## INVOICE

September 23, 2010

Manistee Local Revenue Sharing Board reimbursement to Manistee County for Board Member Per Diem and related expenses for the period of October 1, 2009 through September 30, 2010:

(Note: Per Diem payment method through County approved by the Revenue Sharing Board on April 14, 2003)

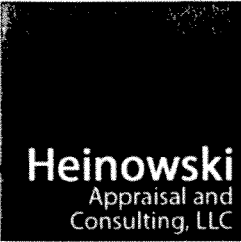
Meeting Date:	Per Diem	FICA	OTHER
October 12, 2009 (Grant Presentations)	300.00	22.95	
November, 2009 (no meeting)	0.00	0.00	
December 14, 2009 (Grant Awards)	300.00	22.95	
January 13, 2010 (Special Meeting)	300.00	22.95	
February 8, 2010 (Special & Organizational)	300.00	22.95	
March 15, 2010 (Special Meeting)	300.00	22.95	
April 12, 2010 (Grant Awards)	300.00	22.95	
April 19, 2010 (Special Meeting)	300.00	22.95	
May, 2010 (no meeting)	0.00	0.00	
June 14, 2010 (Grant Awards)	300.00	22.95	
July, 2010 (no meeting)	0.00	0.00	
August, 2010 (no meeting)	300.00	22.95	
September 23, 2010 (Special Meeting)	300.00	22.95	
<b>TOTAL</b>	<b>\$3,000.00</b>	<b>\$229.50</b>	<b>\$0.00</b>

**TOTAL AMOUNT DUE = \$3,229.50**

Please make check payable to Manistee County and remit to the following address:  
Manistee County Courthouse  
415 Third Street  
Manistee, MI 49660  
Attn: Thomas D. Kaminski, County Controller

revenue\_sharing\invoice\_2009/10\_per diem

(APPENDIX C)



550 Forest Avenue, Suite 16  
Plymouth, MI 48170

Phone: (734) 455-1830  
Fax: (734) 455-1883

Invoice Number 10-039

Manistee Local Revenue Sharing Board  
C/O Mr. Thomas D. Kaminski  
Manistee County Court House  
415 Third Street  
Manistee, MI 49660

David M. Heinowski, MAI  
**Heinowski Appraisal and Consulting, LLC**  
Federal EIN: 20-2454436

**Relative to:**

**APPRAISAL SERVICES  
LITTLE RIVER CASINO RESORT  
2700 ORCHARD HIGHWAY  
MANISTEE, MICHIGAN  
\$12,000.00**

**Amount Due: \$12,000.00**

*Please return a copy of this invoice with payment and retain a copy for your records.*

**Send Remittance To:**

Heinowski Appraisal and Consulting, LLC  
550 Forest Avenue, Suite 16  
Plymouth, Michigan

Invoice #: 10-039  
Invoice Date: 9/23/2010  
Amount Due: \$12,000.00

**Bill To:**

Manistee Local Revenue Sharing Board  
C/O Mr. Thomas D. Kaminski  
Manistee County Court House  
415 Third Street  
Manistee, MI 49660