

**TAX AGREEMENT BETWEEN THE SAGINAW  
CHIPPEWA INDIAN TRIBE OF MICHIGAN  
AND THE STATE OF MICHIGAN**

This Tax Agreement ("Agreement") is made and entered into this <sup>December</sup> 17<sup>th</sup> day of November, 2010, by and between the Saginaw Chippewa Indian Tribe of Michigan ("Tribe") and the State of Michigan ("State") by and through its Department of Treasury ("Department").

RJK  
AVK

**Recitals**

Whereas, the State of Michigan is a sovereign State of the United States of America, having been admitted to the Union pursuant to the Act of January 26, 1837, ch. 6, 5 Stat. 144;

Whereas the Michigan Department of Treasury has been authorized by the State Legislature to enter into this Agreement. 2002 PA 616;

Whereas, the Saginaw Chippewa Indian Tribe of Michigan, a sovereign government, is a federally recognized Indian Tribe located within the State of Michigan;

Whereas the State and the Tribe, acting on a government to government basis, seek to develop a fair and workable understanding regarding the application and administration of the State taxes that are subject to this Agreement and to provide certainty as to issues that may arise between the Tribe and the State regarding those taxes by explicitly addressing and agreeing upon the imposition of and exemptions from those taxes;

Whereas, the State and the Tribe, each recognizing the sovereign rights of the other, have engaged in good faith negotiations in a spirit of cooperation, and in the interests of their respective citizens and members, and have voluntarily reached this Agreement;

Now, therefore, the Tribe and the State by its Department of Treasury, Robert J. Kleine, State Treasurer, agree as follows:

**I. GENERAL PROVISIONS**

**A. Purpose and Intent of this Agreement.**

1. Purpose and Intent of Agreement. By entering into this Agreement the State and the Tribe indicate their intention and willingness to be bound by its terms so long as this Agreement is in effect. While this Agreement is in effect between the Tribe and the State it is agreed that (i) their respective rights will be determined by this Agreement with respect to the taxes that are the subject of this Agreement, (ii) neither party will seek additional entitlement or seek to deny entitlement on any federal ground (including federal preemption) whether statutorily provided for or otherwise with respect to the taxes that are the subject of this Agreement, (iii) neither party will contest the legality of the Agreement or the legal authority of any

of its provisions, and (iv) both parties will defend this Agreement from attack by third parties.

2. Application of State Law. References in this Agreement to "State law" or specific tax acts shall refer to State law or the act as presently enacted and subsequently amended. Except as modified in this Agreement, the provisions of State law relating to the taxes that are subject of this Agreement shall apply to the Tribe, Tribal Members, and Tribal Entities.
3. Scope. The subject matter of this Agreement is limited exclusively to the taxes that are the subject of this Agreement. Nothing in this Agreement is intended to be used for any other purpose or bear in any manner whatsoever on any other subject, including jurisdiction, affecting the Tribe and the State.

#### B. Taxes Subject to This Agreement

The taxes that are the subject of this Agreement are:

1. Sales Tax pursuant to the General Sales Tax Act as amended, MCL 205.51 et. seq.;
  2. Use Tax pursuant to the Use Tax Act as amended, MCL 205.91 et. seq.;
  3. Motor Fuel Tax pursuant to the Motor Fuel Tax Act as amended, MCL 207.1001 et. seq. and the Motor Carrier Fuel Tax Act as amended, MCL 207.211 et. seq.;
  4. Income Tax pursuant to the Income Tax Act of 1967 as amended, MCL 206.1 et. seq.;
  5. Tobacco Products Tax pursuant to the Tobacco Products Tax Act as amended, MCL 205.421 et. seq., as amended; and
  6. The Single Business Tax pursuant to the Single Business Tax Act as amended, MCL 208.1 et. seq.
  7. The Michigan Business Tax pursuant to the Michigan Business Tax Act as enacted, MCL 208.1101 et. seq.
- C. State Law Amendments. The State shall give notice to the Tribes of enrolled bills that amend the taxes that are the subject of this Agreement or the Revenue Act. MCL 205.1, et. seq. Upon receipt of the notice the Tribe may request a meeting to discuss the bill and its impact. Notice of any such meeting shall be provided to other tribes which are signatories to an agreement with the State substantially similar to this Agreement and their representatives shall be permitted to attend.
- D. Effect of Termination of Agreement. Except as provided in § I(E)(3), § I(G)(1), § XII(F), § XIV(C), and § XV(C), upon termination of this Agreement, the Tribe and the State may assert any claim or defense for any period subsequent to the date of termination and nothing in this Agreement shall be construed as a concession, a statement of controlling law, or an admission, nor shall anything contained in this Agreement be used affirmatively, or as a bar or defense to any claim asserted by either party to this Agreement for any such subsequent period.

#### E. Confidentiality

1. The terms and provisions of this Agreement shall be a public document.
2. All information received by the State in the administration of a tax under this Agreement is subject to the confidentiality provisions of MCL 205.28(1)(f) and may be disclosed only in the manner and for the purposes specified in that provision; provided, however, that despite the provisions of MCL 205.28(1)(f) authorizing the Treasurer to disclose such information upon the written request of or pursuant to a reciprocal agreement with the United States Department of Treasury or any other state, the Treasurer agrees not to make such disclosure with respect to tax information set forth in a tax return or report received from the Tribe or as a result of any investigation or audit of the Tribe pursuant to this Agreement.
3. In the course of the administration and enforcement of the taxes that are the subject of this Agreement, the State may make certain taxpayer information relating to Tribal Members or Tribal Entities available to the Tribe. All such information shall be retained in the strictest confidence and shall only be revealed to persons other than the taxpayer as required for the proper administration and enforcement of the terms of this Agreement. The Tribal obligation to keep information received confidential shall be a continuing obligation and shall survive the termination of this Agreement.
4. The State and the Tribe will enter into a written protocol for the exchange, retention, and destruction of taxpayer information consistent with the terms of this Agreement.

#### F. Ongoing Relationship

The Tribe and the State recognize the need to foster a continuing relationship and maintain communication on issues as they arise.

1. Representatives of the Tribe and the State shall attend an annual summit together with representatives of other tribes that are signatories to an agreement with the State substantially similar to this Agreement. The purpose of this summit is to provide a forum to discuss matters relating to this Agreement. The State and the tribes will endeavor to give notice of agenda items in advance of the meeting. Prior to adjourning a summit the tribes and the State shall set the time and place for the next summit which shall be approximately one year later.
2. Prior to the summit the State may conduct a public session devoted to a presentation by State representatives on changes in tax law that have occurred over the last year and other matters deemed worthy of presentation by the State.

## G. Sovereign Immunity

### 1. Tribe's Waiver of Immunity

- a. The Tribe agrees to submit to arbitration as provided in § XIV and § XV(C) for the purpose of the administration, enforcement and resolution of disputes arising under this Agreement.
- b. The Tribe waives its sovereign immunity and consents to suit by the State in Tribal court with respect to compelling arbitration as provided in § XIV and § XV(C) of this Agreement and enforcement of any award(s) made by the arbitrators under those sections of this Agreement. If the Tribal court has not compelled arbitration, or enforced the arbitration award(s), as the case may be, within 14 business days of initiation of the State's suit in Tribal court, the Tribe agrees that the State may withdraw such suit from Tribal Court and the Tribe hereby waives its sovereign immunity and consents to suit by the State in State court with respect to compelling such arbitration as provided in § XV(C) of this Agreement or enforcement of any award(s) made by the arbitrators under those sections of this Agreement. The waiver provided for in this § I(G)(1)(b) with respect to compelling arbitration as provided in § XIV and § XV(C) and enforcement of any award(s) made by the arbitrator(s) under these sections shall survive the termination of this Agreement.
- c. If the Tribe elects to use *Tribal Certificates of Exemption* under § XII of this Agreement, the Tribe waives its sovereign immunity and consents to suit by the State in State court with respect to the determination and collection of liability for sales tax and use tax and interest resulting from the use of *Tribal Certificates of Exemption* as provided at § XII(F) of this Agreement. Prior to commencing suit against the Tribe in state court, the State shall provide no less than ten business days notice to the Tribe of its intention to bring suit. During said ten business day period, the State shall afford the Tribe an opportunity to meet with representatives of the State for the purpose of resolving the matter at a place designated in the notice, which notice shall offer the Tribe no less than two alternative meeting dates during such period. If, however, the state fails to afford the Tribe the opportunities to meet as described above, this consent shall be ineffective. The waiver provided for in this § I(G)(1)(c) with respect to determination and collection of liability for sales tax and use tax and interest resulting from the use of *Tribal Certificates of Exemption* as provided in § XII(F) shall survive termination of this Agreement.
- d. The Tribe's waivers of immunity set forth in § I(G)(1)(b) and § I(G)(1)(c) are limited to the purposes set forth herein.

### 2. State's Waiver of Immunity

The State hereby acknowledges that: (i) pursuant to 2002 PA 616 the State is authorized to contractually bind itself to the dispute resolution provisions contained in this Agreement, and agrees to submit to arbitration as provided in § XIV and § XV(C) for the purposes of the administration, enforcement and resolution of disputes arising under this Agreement, and (ii) pursuant to the legislative waiver of immunity contained in the Court of Claims Act, MCL 600.6401, et. seq. and Section 22 of the Revenue Act, MCL 205.22, the State has consented to suit in State court sufficient for the purposes of the administration and enforcement of the terms of this Agreement including compelling such arbitration as provided in § XIV and § XV(C) of this Agreement, or enforcement of any award(s) made by the arbitrators under those sections of this Agreement. In the absence of legislative modification, this waiver shall survive the termination of this Agreement.

## II. GENERAL DEFINITIONS

For purposes of this Agreement, the following definitions pertain:

- A. "Agreement Area" means the area designated as such in Appendix A. The Agreement Area is negotiated exclusively for purposes of this Agreement. Neither party makes any admissions, representations or concessions whatsoever regarding the extent of Indian Country and either the Tribe's or State's jurisdiction, and this negotiated Agreement Area can serve absolutely no precedential purpose in any administrative or judicial proceeding not directly related to the administration or enforcement of this Agreement.
- B. "Department" means the Michigan Department of Treasury.
- C. "Governmental Function" means those activities or functions by the Tribe identified in § III(A)(1)(b) of this Agreement.
- D. "Indian Country" means those lands considered "Indian Country" under federal law.
- E. "Non-Tribal Member" means an individual who is not an enrolled member of the Tribe.
- F. "Resident Tribal Member" means a Tribal Member whose principal place of residence is located within the Agreement Area.
- G. "State" means the State of Michigan.
- H. "Tax Year" or "Taxable Year" or "Tax Period" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which a tax subject to this Agreement is computed.
- I. "Taxable Sale" means a sale that is not exempt under State law as modified by this Agreement.

J. "Tribe" means Saginaw Chippewa Indian Tribe of Michigan, a sovereign, federally recognized tribe, that is a signatory to this Agreement. The term Tribe shall include entities wholly owned by the Tribe.

K. "Tribal and Trust Lands" means:

1. all lands held in trust by the federal government for the benefit of the Tribe which are listed on Appendix A (K-1) and designated as Tribal and Trust Lands at the time this Agreement is executed,
2. all fee lands owned by the Tribe which are listed on Appendix A (K-2) and designated as Tribal and Trust Lands at the time this Agreement is executed,
3. all Tribal lands acquired after execution of this Agreement within an area identified for automatic Tribal and Trust Land status on Appendix A (K-3) so long as they are used for a Governmental Function,
4. all Tribal lands accepted into federal trust after execution of this Agreement which are located within the area identified in Appendix A (K-4), regardless of the use of such Tribal lands, and
5. all other lands acquired after execution of this Agreement by the Tribe that are mutually agreed upon in writing by the parties to this Agreement and identified in Appendix A (K-5).
6. all lands listed on Appendix A (K-2) that have been subsequently taken into trust by the federal government for the benefit of the Tribe, which do not meet the criteria of Appendix A (K-4).

L. "Tribal Chief" means the duly elected Tribal Chief of the Tribal Council of the Tribe.

M. "Tribal Entity" means an entity, other than a single Resident Tribal Member or an entity wholly owned by the Tribe, that is wholly owned by any combination of the Tribe and its Resident Tribal Members, or is wholly owned by its Resident Tribal Members.

N. "Tribal Member" means an individual who is an enrolled member of the Tribe.

### **III. SALES TAX AND USE TAX**

#### **A. Exemptions**

##### **1. Tribe**

- a. Purchases by the Tribe or a Tribal Entity of tangible personal property for its use, including but not limited to Governmental Functions identified in §

**III(A)(1)(b)**, below, and commercial activities are exempt from both the sales tax and use tax if the transaction takes place and the property is used exclusively within the Tribal and Trust Lands.

- b. Purchases by the Tribe of tangible personal property that is primarily used (95% or more) in performing one of the following Tribal Governmental Functions is exempt from both the sales tax and use tax if the transaction takes place within the Agreement Area regardless of where the tangible personal property is used:
  - i. Public Safety and Conservation;
  - ii. Environmental Services;
  - iii. Tribal Government;
    - Tribal Judiciary
    - Tribal Legislature
    - Tribal Executive Administrative Activity;
  - iv. Public Welfare and Other Social Services;
  - v. Education;
  - vi. Health Services;
  - vii. Housing and Housing Services;
  - viii. Casino Gaming (limited to actual gaming activities); and
  - ix. Other similar functions customarily performed by State or local units of government.
  
- c. For the purpose of application of § **III(A)(1)(b)**, the term "Tribe" means the Tribe acting alone or in combination with one or more other tribes that have entered into a tax agreement with the State that is substantially similar to this Agreement.
  
- d. Purchases of vans and buses by the Tribe for use in transporting passengers to and from a Tribal gaming facility shall be exempt from both sales tax and use tax if used exclusively within the Agreement Area or within a 25 mile radius of a Tribal gaming facility provided that an occasional use (5% or less) for other Governmental Functions shall not preclude entitlement to this exemption.

2. Resident Tribal Member

- a. Tangible personal property, other than motor vehicles, purchased or acquired by a Resident Tribal Member for his or her commercial use is exempt from both sales tax and use tax if the transaction takes place in the Tribal and Trust Lands and the property is used exclusively within the Tribal and Trust Lands.
  
- b. Purchases by a Resident Tribal Member of tangible personal property for personal use are exempt from both the sales tax and use tax if the transaction takes place in the Agreement Area and the property is used exclusively within the Agreement Area.

- c. Resident Tribal Members are exempt from both the sales tax and use tax on the following items regardless of where purchased or used provided they are purchased for non-commercial use, used primarily by the Resident Tribal Member and principally garaged, berthed, or stored within the Agreement Area:
  - i. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles;
  - ii. Recreational watercraft;
  - iii. Snowmobiles; and
  - iv. Off road vehicles.

Where an item is purchased under this subsection and subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a), the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the item at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement will not be required where the retail dollar value at the time of transfer is below \$2,000 for a passenger vehicle or is below \$1,000 for other enumerated items.

- d. Resident Tribal Members are exempt from both the sales tax and use tax on modular homes and mobile homes used as their principal residence. Where a mobile home purchased under this subsection is subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a), the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the mobile home at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement shall not be required where the retail dollar value of the mobile home at the time of transfer is below \$2,000.
- e. The exemptions in § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b) shall apply in full to 1) purchases made solely by a Resident Tribal Member where the items are solely titled in the name of the Resident Tribal Member, 2) purchases made jointly by a Resident Tribal Member and his or her Resident Tribal Member spouse where the item is titled exclusively in one or both names, or 3) purchases made exclusively by multiple Resident Tribal Members where the item is titled exclusively in one or more of the Resident Tribal Member purchasers' names. With regards to § III(A)(2)(b) (only for purchase and affixation of materials for construction, renovation, or improvement of the Resident Tribal Member's principal residence), § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b), the Resident Tribal Member shall qualify for a 50 percent exemption on purchases that are made by the Resident Tribal Member, or their non-Resident Tribal Member spouse, and exclusively titled in both their names. This subsection does not otherwise alter any of the other requirements identified in § III(A)(2)(b), § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b).



### 3. Affixation to Real Estate

- a. Materials that are purchased, used or acquired in the performance of a contract entered into by the Resident Tribal Member, Tribe, or Tribal Entity for construction, renovation or improvement of real property owned by the Tribe or the federal government in trust for the Tribe are exempt from both sales tax and use tax if the real property is located within the Tribal and Trust Lands and there is no contractual entitlement for a non-Resident Tribal Member or non-Tribal Entity to remove the improvement.
- b. Materials that are purchased, used or acquired in the performance of a contract for construction, renovation or improvement to the principal residence of a Resident Tribal Member are exempt from both the sales tax and use tax.

Where a Resident Tribal Member seeks exemption claimed under either § III(A)(2)(b), § III(A)(2)(d) or § III(A)(3)(b), for the purchase, construction, renovation, or improvement of a new principal residence, the Resident Tribal Member shall repay to the Department any previously received exemption claimed under § III(A)(2)(b), § III(A)(2)(d) or § III(A)(3)(b), for the purchase, construction, renovation, or improvement of his or her previous principal residence(s) for a period of two years immediately preceding the purchase of the item(s) on which the exemption is to be claimed. Repayment will not be required where the cumulative cost of the previously purchased items for which exemption was received does not exceed \$2,000 for the two-year period.

A Resident Tribal Member cannot have more than one principal residence at a time. For purposes of § III(A)(3)(b), where the Resident Tribal Member has not yet relocated into the new residence, a Resident Tribal Member's Principal Residence changes from the old residence to the new residence as of the date of the purchase for which exemption is sought regarding the new residence.

### 4. Treaty Fishing

- a. Tangible personal property purchased or acquired by a Resident Tribal Member within the Agreement Area for use in exercising a treaty fishing right is exempt from both the sales tax and use tax regardless of where the property is used.
- b. Tangible personal property purchased or acquired by the Tribe, a Tribal Entity or any Tribal Member for use in exercising a commercial treaty fishing right is exempt from both the sales tax and use tax regardless of where the property is purchased or acquired.

### 5. Rental Rooms

Rental rooms owned by the Tribe that are within Tribal and Trust Lands and within a one-quarter mile radius of a Tribal gaming facility also located within the Tribal and Trust Lands are exempt from the lodging use tax and are not subject to tax sharing, as provided in § III(B), below.

6. Restaurant Food and Beverage Sales

Restaurant food and beverage sales at casino operations located within the Tribal and Trust Lands are exempt from both the sales tax and use tax and are not subject to tax sharing as provided in § III(B), below.

7. Sale of Electricity, Natural or Artificial Gas, Home Heating Fuels, and Telecommunications and Internet Services

Sales of electricity, natural gas or artificial gas, home heating fuels and all transmission and distribution charges are exempt from both the sales tax and use tax if the product is delivered to: (i) land owned by the Tribe or held in trust by the federal government for the benefit of the Tribe, to the extent that the land is occupied by the Tribe, a Tribal Entity or a Tribal Member and is within Tribal and Trust Lands; (ii) land occupied by the Tribe within the Agreement Area that is primarily used (95% or more) in performing a Governmental Function; or (iii) a Resident Tribal Member's principal residence located within the Agreement Area.

In addition, telephone (intrastate and interstate), telegraph leased wire, internet, cable, and other similar communications rendered to and paid for by the Tribe, a Tribal Entity, or Resident Tribal Member are exempt from both the sales tax and use tax if the service is rendered to: (i) land owned by the Tribe or held in trust by the federal government for the benefit of the Tribe, to the extent that the land is occupied by the Tribe, a Tribal Entity or a Tribal Member and is within the Tribal and Trust Lands; (ii) land occupied by the Tribe within the Agreement Area that is primarily used (95% or more) in performing a Governmental Function; or (iii) a Resident Tribal Member's principal residence located within the Agreement Area.

8. Sourcing of Transactions

The determination of where a transaction occurs will be made in accordance with the Streamline Sales Tax Project sourcing rules as follows:

- a. When the product is received by the purchaser at a business location of the seller, the sale is sourced to that business location.
- b. When the product is not received by the purchaser at a business location of the seller, the sale is sourced to the location where receipt by the purchaser (or the purchaser's donee, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery to the purchaser (or donee), known to the seller.

- c. When a and b do not apply, the sale is sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith.
- d. When a, b, and c do not apply, the sale is sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith
- e. When none of the previous rules of a, b, c, or d apply, including the circumstance where the seller is without sufficient information to apply the previous rules, then the location will be determined by the address from which tangible personal property was shipped, from which the digital good was first available for transmission by the seller or from which the service was provided (disregarding for these purposes any location that merely provided the digital transfer of the product sold).
- f. The terms "receive" and "receipt" mean:
  - i. taking possession of tangible personal property;
  - ii. making first use of services; or
  - iii. taking possession or making first use of digital goods whichever comes first.

The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.

- g. It is understood that if the rules adopted are different than those set forth above there will be further discussion on the sourcing issue by the Tribe and the State and those further discussions may result in changes to this section, if mutually agreed upon in writing by the parties.

## B. Tax Sharing

Sales tax and use tax will be collected, remitted, and shared between the State and the Tribe as provided in this section.

1. Outside of the Tribal and Trust Lands. Tribal, Tribal Member, and Tribal Entity retailers shall collect the State sales tax or use tax as applicable on all sales to Non-Tribal Members, non-Resident Tribal Members and on all other Taxable Sales that occur within the State and outside of the Tribal and Trust Lands. All tax collected shall be remitted to the State and shall not be subject to tax sharing as provided in this § III(B).
2. Inside the Tribal and Trust Lands. Tribal, Tribal Member, and Tribal Entity retailers shall collect and remit to the State the State sales tax or use tax, as applicable, on all

sales to Non-Tribal Members and non-Resident Tribal Members and on all other Taxable Sales that occur within the Tribal and Trust Lands. The State shall share the tax collected and remitted as follows:

- a. On the first \$5,000,000 of annual gross receipts from Non-Tribal Members, non-Resident Tribal Members and all other Taxable Sales, 2/3 of the tax collected shall be paid to the Tribe and 1/3 to the State.
  - b. On annual gross receipts from Non-Tribal Members, non-Resident Tribal Members and all other Taxable Sales in excess of \$5,000,000, 1/2 of the tax collected shall be paid to the Tribe and 1/2 to the State.
3. If the Tribe enacts a sales tax on transactions occurring within its Tribal and Trust Lands on sales made by the Tribe, Tribal Members, or Tribal Entities which (i)utilizes a base at least as inclusive as that provided under State law, and (ii)applies a rate at least as high as that imposed by State law, § III(B)(2) above shall not apply. Rather, the State agrees to exempt those transactions from the State use tax and the Tribe agrees to collect its sales tax from all Tribal, Tribal Member, and Tribal Entity retailers engaging in Taxable Sales within the Tribal and Trust Lands. The Tribe shall share the tax collected as follows:
- a. On the first \$5,000,000 of annual gross receipts from Taxable Sales, 2/3 of the tax collected shall be retained by the Tribe and 1/3 paid to the State (but not to exceed the amount payable to the State if the State tax rate were applied).
  - b. On annual gross receipts from Taxable Sales in excess of \$5,000,000, 1/2 of the tax collected shall be retained by the Tribe and 1/2 paid to the State (but not to exceed the amount payable to the State if the State tax rate were applied).

#### C. General

1. The State will impose a sales tax on all non-Tribal retailers, non-Tribal Member retailers, and non-Tribal Entity Retailers within the Agreement Area including Tribal and Trust Lands on all sales including those to the Tribe, Tribal Members, or Tribal Entities unless a valid exemption certificate is presented at time of sale. Imposition of the tax at the retail level shall not preclude the Tribe, a Resident Tribal Member, or a Tribal Entity from obtaining the benefit of an exemption provided in this Agreement by use of the Tax Table or other refund mechanism provided in § XII of this Agreement.
2. Tribal, Tribal Member, and Tribal Entity retailers will not be eligible for the vendor's prepayment discount at MCL 205.54 and MCL 205.94f on sales that occur within the Tribal and Trust Lands.

#### IV. INDIVIDUAL INCOME TAX

#### A. Non Business Income

Resident Tribal Members are exempt from State income tax on all Non Business income including but not limited to:

1. All income derived from wages are exempt whether the wages are earned within the Agreement Area or outside of the Agreement Area;
2. All interest and passive dividends are exempt;
3. All rents and royalties derived from real property located within the Agreement Area are exempt;
4. All rents and royalties derived from tangible personal property, to the extent the personal property is utilized within the Agreement Area, are exempt;
5. Capital gains from the sale or exchange of real property located within the Agreement Area are exempt;
6. Capital gains from the sale or exchange of tangible personal property which is located within the Agreement Area at the time of sale are exempt;
7. Capital gains from the sale or exchange of intangible personal property are exempt;
8. All pension income and benefits including, but not limited to, 401(k), IRA, defined contribution plan, and defined benefit plan payments are exempt;
9. All per capita payments by the Tribe to Resident Tribal Members are exempt without regard to the source of payment; and
10. All gaming winnings are exempt.

#### B. Business Income

Resident Tribal Members are exempt from the State income tax on business income as follows:

Business income shall be apportioned in the manner provided in the State Income Tax Act by application of the property, payroll and sales factors. In arriving at the portion to be taxed, the numerators provided in those sections shall include the property, payroll or sales in the State and shall exclude property, payroll or sales which are outside of the State or within the Tribal and Trust Lands. The denominator shall consist of all property, payroll or sales everywhere. Business income includes income derived from a flow-through entity.

#### C. Treaty Fishing

All income derived from Treaty Fishing is exempt from the State income tax to the extent excluded from federal income.

D. Spouses

Spouses who are not Resident Tribal Members are subject to the State income tax.

E. Withholding and Reporting

1. Tribal, Tribal Member, and Tribal Entity employers located within the Agreement Area will withhold and remit to the State income tax from all employees who are not Resident Tribal Members.
2. The Tribe will report to the State gaming winnings in the same manner as reported to the federal government.
3. The Tribe's casino operators and/or entertainment facility operators will report gross receipts and contact information regarding each professional performer in a manner consistent with reporting practices required by the State for non-Tribal casino operators and/or entertainment facilities.

V. **MOTOR FUEL TAX**

A. The Tribe may purchase a quantity of tax exempt motor fuel. The exempt motor fuel will be administered by either the quota method or the refund method. The Tribe shall select which method it will use to acquire tax exempt motor fuel, consistent with the provisions of this Agreement.

B. Implementation: Refund Method

1. The Tribe will prepay the State motor fuel and sales taxes on all motor fuel purchases and seek a refund on exempt sales.
2. All motor fuel for resale shall be purchased in accordance with State law from any State licensed wholesaler and shall be tax prepaid. All Taxable Sales of such motor fuel shall include the tax in the retail price.
3. The Tribe shall determine which retailers within the Agreement Area will be entitled to seek refunds on exempt sales.
4. The total amount of refunds obtainable by the Tribe or its designated retailers shall be limited by a ceiling determined jointly by the Tribe and the State in the same manner as a quota. The entitlement shall be prospective and shall be reviewed periodically. There shall be no retroactive reconciliation.

5. Tribes that engage in interstate transportation activities shall be subject to the International Fuel Tax Agreement (IFTA). No refund under this Agreement shall be requested by the Tribe or its designated retailers and no tax exempt fuel shall be used for interstate activities subject to IFTA.
6. The Tribe shall not engage in commercial intrastate transportation activities, other than those associated with its casino gaming operations as provided at § III(A)(I)(d), with fuel that is not taxed.
7. All refunds shall be issued within 45 days of the receipt of the claim for refund, after which interest shall accrue at the statutory rate.

C. Implementation: Quota Method

1. The Tribe may purchase an annual quota of motor fuel per the agreed schedule without the imposition of the State motor fuel and sales taxes. The entitlement shall be prospective and shall be reviewed periodically. There shall be no retroactive reconciliation.
  2. The Tribe shall acquire its tax-free quota of motor fuel from a single pre-identified State licensed wholesaler.
  3. All motor fuel acquired for resale in excess of the quota shall be purchased in accordance with State law from any State licensed wholesaler with State motor fuel taxes prepaid. All retail sales of such motor fuel shall include the tax in the retail price.
  4. The Tribe shall determine which retailers within the Agreement Area will receive tax-free quota motor fuel.
  5. All tax free diesel fuel acquired under the quota will be clear diesel fuel.
  6. Tribes that engage in interstate transportation activities shall be subject to the IFTA. No tax-free quota motor fuel shall be used for interstate activities subject to IFTA.
  7. The Tribe shall not engage in commercial intrastate transportation activities other than those associated with its casino gaming operations as provided at § III(A)(I)(d), with fuel that is not taxed.
- D. The Tribe shall ensure that Tribal Member and Tribal Entity retailers only purchase motor fuel from State licensed wholesalers. The Tribe shall also ensure that Tribal Member and Tribal Entity retailers prepay all taxes on motor fuel purchases except for quota exempt purchases authorized by the Tribe.
- E. All sales of motor fuel by the Tribe, Tribal Members, or Tribal Entities to Non-Tribal Members shall be with all taxes paid and included in the price.

- F. The Tribe, Tribal Members, and Tribal Entities shall not act as importers, wholesalers, or suppliers of motor fuel unless licensed by the State.

## VI. TOBACCO TAX

The Tribe and the State agree that all tobacco products sold within the Agreement Area shall be subject to the provisions of the Tobacco Products Tax Act, except as provided in this Agreement.

- A. The Tribe may purchase a quantity of tax exempt tobacco products. The exempt purchases of cigarettes and other tobacco products shall be administered by either the quota method or the refund method set forth in this Agreement.

### B. Implementation: Refund Method

1. All tobacco products for resale shall be purchased in accordance with State law from any State licensed wholesaler and shall be tax prepaid. Taxable Sales of such tobacco products shall include the tax in the retail price.
2. The Tribe shall determine which retailers within the Agreement Area will be entitled to seek refunds on exempt sales.
3. The total amount of refunds obtainable by the Tribe or its designated retailers shall be limited by a ceiling determined jointly by the Tribe and the State in the same manner as a quota described in the quota option set forth below. The entitlement shall be prospective and shall be reviewed periodically. There shall be no retroactive reconciliation.
4. All refunds shall be issued within 45 days of the receipt of the claim for refund, after which interest shall accrue at the statutory rate.

### C. Implementation: Quota Method

1. The Tribe may purchase an annual quota of tobacco products without the imposition of the State tobacco products tax. The entitlement shall be prospective and shall be reviewed periodically. There shall be no retroactive reconciliation.
2. The Tribe shall acquire its tax-free quota of tobacco products from a single pre-identified State licensed wholesaler.
3. All tobacco products acquired for resale in excess of the quota shall be purchased in accordance with State law from any State licensed wholesaler with State tobacco products tax prepaid. All retail sales of such tobacco products shall include the tax in the retail price.



4. The Tribe shall determine which retailers within the Agreement Area will receive tax-free quota tobacco products.
  5. All tobacco products purchased by the Tribe shall bear the State tribal stamp.
- D. The Tribe shall ensure that Tribal Member and Tribal Entity retailers only purchase tobacco products bearing the State Tribal stamp and only purchase from State licensed wholesalers. The Tribe shall also ensure that Tribal Member and Tribal Entity retailers prepay all taxes on tobacco product purchases, except for quota exempt purchases authorized by the Tribe.
- E. All sales of tobacco products by the Tribe, Tribal Members, or Tribal Entities to Non-Tribal Members shall be with all taxes paid and included in the price.
- F. The Tribe, Tribal Members, and Tribal Entities shall not act as wholesalers, secondary wholesalers, or unclassified acquirers of tobacco products unless licensed by the State.

## **VII. SINGLE BUSINESS TAX**

- A. For purposes of application of the Single Business Tax section only, the following definitions shall apply:
1. "Tribe (SBT)" means any Tribe that has entered into a tax agreement with the State that is substantially similar to this Agreement.
  2. "Expanded Tribal Agreement Area" means the lands within the combined Agreement Areas of each Tribe (SBT).
  3. "Tribal Member (SBT)" means an individual who is an enrolled member of a Tribe (SBT).
  4. "Resident Tribal Member (SBT)" means a Tribal Member (SBT) whose principal place of residence is located within his or her Tribe's Agreement Area.
  5. "Tribal Entity (SBT)" means an entity other than a single Tribe (SBT) acting alone or single Resident Tribal Member (SBT) acting alone, that is wholly comprised of any combination of the Tribe (SBT) and Resident Tribal Members (SBT), or is wholly owned by Resident Tribal Members (SBT).
- B. The Single Business Tax Act (SBTA) exemptions provided by this Agreement will be applied without regard to the law under which an entity is organized. Publicly traded entities shall be subject to the SBTA without regard to Tribe (SBT) or Tribal Member (SBT) ownership and without regard to the Expanded Tribal Agreement Area.
- C. Entities in which the ownership interests are entirely comprised of one or more Tribes (SBT), Tribal Members (SBT) or Tribal Entities (SBT) that engage in business activity

within the State will apportion their tax base by application of the three statutory factors (property, payroll and sales) to determine the portion of the tax base attributable, if any, to the State but outside the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area will be exempt from the SBTA.

D. Entities which are not wholly owned by any combination of Tribes (SBT), Tribal Members (SBT) or Tribal Entities (SBT) will apportion their tax base by application of the three statutory factors (property, payroll and sales) to determine the portion of the tax base attributable to the State and to the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area which is equal to the percentage of ownership interests held in combination of Tribes (SBT), Tribal Members (SBT) or Tribal Entities (SBT) will be exempt. The portion of the tax base attributable to non Tribes (SBT), non Tribal Members (SBT) or non Tribal Entities (SBT) is subject to the SBTA for activity within the State both within and outside of the Expanded Tribal Agreement Area. In calculating the State sales factor of the apportionment formula the numerator shall only exclude sales that are destined to:

1. The Tribe (SBT);
2. Resident Tribal Members (SBT); and
3. Sales shipped to destinations outside of the State.

E. To the extent a tax base or portion of a tax base is attributable to the State under this Agreement and a tax is due, a credit against the tax may be claimed to the extent the business is conducted in an area designated as a Renaissance Zone under State law. See MCL 125.2681, et seq. The credit shall be determined in accordance with State law using the payroll and property factors. The denominator of the respective factors is calculated in accordance with State law except that payroll and property within the Expanded Tribal Agreement Area must be excluded. The numerators of the respective factors will be the property located within a designated Renaissance Zone excluding property within the Expanded Tribal Agreement Area and the payroll for services performed in a designated Renaissance Zone excluding payroll within the Expanded Tribal Agreement Area. The credit is otherwise allowed in accordance with State law.

## **VII.1 MICHIGAN BUSINESS TAX**

A. For purposes of application of the Michigan Business Tax section only, the following definitions shall apply:

1. "Tribe (MBT)" means any Tribe that has entered into a tax agreement with the State that is substantially similar to this Agreement.
2. "Expanded Tribal Agreement Area" means the lands within the combined Agreement Areas of each Tribe (MBT).

3. "Tribal Member (MBT)" means an individual who is an enrolled member of a Tribe (MBT).
  4. "Resident Tribal Member (MBT)" means a Tribal Member (MBT) whose principal place of residence is located within his or her Tribe's Agreement Area.
  5. "Tribal Entity (MBT)" means an entity other than a single Tribe (MBT) acting alone or single Resident Tribal Member (MBT) acting alone, that is wholly comprised of any combination of the Tribe (MBT) and Resident Tribal Members (MBT), or is wholly owned by Resident Tribal Members (MBT).
- B. The Michigan Business Tax Act (MBTA) exemptions provided by this Agreement will be applied without regard to the law under which an entity is organized. Publicly traded entities shall be subject to the MBTA without regard to Tribe (MBT) or Tribal Member (MBT) ownership and without regard to the Expanded Tribal Agreement Area.
- C. Entities in which the ownership interests are entirely comprised of one or more Tribes (MBT), Tribal Members (MBT) or Tribal Entities (MBT) that engage in business activity within the State will apportion their tax base by application of the statutory sales factor to determine the portion of the tax base attributable, if any, to the State but outside the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area will be exempt from the MBTA.
- D. Entities which are not wholly owned by any combination of Tribes (MBT), Tribal Members (MBT) or Tribal Entities (MBT) will apportion their tax base by application of the statutory sales factor to determine the portion of the tax base attributable to the State and to the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area which is equal to the percentage of ownership interests held in combination of Tribes (MBT), Tribal Members (MBT) or Tribal Entities (MBT) will be exempt. The portion of the tax base attributable to non Tribes (MBT), non Tribal Members (MBT) or non Tribal Entities (MBT) is subject to the MBTA for activity within the State both within and outside of the Expanded Tribal Agreement Area. In calculating the State sales factor of the apportionment formula the numerator shall only exclude sales that are destined to:
1. The Tribe (MBT);
  2. Resident Tribal Members (MBT); and
  3. Sales shipped to destinations outside of the State.
- E. To the extent a tax base or portion of a tax base is attributable to the State under this Agreement and a tax is due, a credit against the tax may be claimed to the extent the business is conducted in an area designated as a Renaissance Zone under State law. See MCL 125.2681, et seq. The credit shall be determined in accordance with State law using the payroll and property factors. The denominator of the respective factors is calculated in accordance with State law except that payroll and property within the Expanded Tribal Agreement Area must be excluded. The numerators of the respective

factors will be the property located within a designated Renaissance Zone excluding property within the Expanded Tribal Agreement Area and the payroll for services performed in a designated Renaissance Zone excluding payroll within the Expanded Tribal Agreement Area. The credit is otherwise allowed in accordance with State law.

## VIII. ADMINISTRATION: GENERAL

- A. Consistent with State law, the Tribe, Tribal Members, and Tribal Entities shall maintain records (including retention of original receipts other than those for purchases claimed on the *Sales Tax Table Return*) sufficient to substantiate claims for exemption from tax under this Agreement.
- B. By December 15 of each year the Tribe shall provide to the State a current list of:
  1. Resident Tribal Members with their addresses, Tribal identification number, and social security number;
  2. Tribal, Tribal Member, and Tribal Entity businesses operating within the Agreement Area. The list shall state the business name, the business address, the business(es)' federal tax identification number, and the name(s) of the business owners. The list shall also identify:
    - a. Businesses that are engaged in the sale or storage of motor fuel with a statement as to the location of the storage tanks;
    - b. Businesses that are engaged in the sale or storage of tobacco products identifying the facilities operated by the Tribe. Provided, however, that in identifying a facility owned, leased, or operated by the Tribe, the Tribe may designate the specific rooms in the facility where tobacco products are authorized to be stored or offered for sale under this Agreement. If such a designation is made, the State's authority to conduct inspections referenced at § XIII(C)(4)(a) without a Tribal Court order shall be limited to the whole of the rooms designated and all rooms which are directly accessible from those rooms as well as all areas through which tobacco products are transported. In the absence of a designation of rooms, the State shall be permitted to inspect the entire facility designated;
    - c. Businesses that are authorized by the Tribe to sell tax exempt motor fuel; and
    - d. Businesses that are authorized by the Tribe to sell tax exempt tobacco products.
  3. Non-Tribal businesses operating within the Tribal Agreement Area that are authorized by the Tribe to sell tax exempt motor fuel;
  4. Non-Tribal businesses within the Agreement Area that are authorized by the Tribe to sell tax exempt tobacco products; and

5. The Tribal official(s) authorized to sign *Tribal Certificates of Exemption* on behalf of the Tribe as provided at § XII(B)(1)(a), or refund requests under § XII(B)(2) of this Agreement.

C. The Tribe shall notify the State in writing of all lands, title to which is acquired in the name of the Tribe or in federal trust for the Tribe after execution of this Agreement, which are within the Agreement Area or claimed as Tribal and Trust Lands under § II(K) of this Agreement. If the parties agree, the Appendix A setting forth the Tribal and Trust Lands shall be amended to reflect all of the lands that are Tribal and Trust Lands under this Agreement.

**IX. ADMINISTRATION: INCOME TAX, SINGLE BUSINESS TAX, AND MICHIGAN BUSINESS TAX**

**A. Income Tax**

All Resident Tribal Members shall file a State tax return if they owe a Michigan Income Tax, are due a refund, or their federal adjusted gross income exceeds their exemption allowance. (See MCL 206.30 (2) and (3)). In addition a Resident Tribal Member shall file a return in all instances where a federal return is required in order to eliminate unnecessary correspondence with the Department. A taxpayer who is entitled to exemption based on this Agreement shall complete a Schedule in accordance with its instructions whereat the subtractions will be taken. These subtractions shall then be carried over to the MI 1040.

**B. Withholding**

Withholding is to be done in accordance with regulations/instructions applicable to all persons required to withhold.

**C. Single Business Tax**

A taxpayer claiming entitlement to exemptions provided in this Agreement shall prepare and file the SBT annual return form C-8000. The C-8000 shall have a box on its face indicating that the taxpayer is claiming exemptions under this Agreement. A taxpayer who checks that box will be directed to complete a separate schedule which will guide the taxpayer through the special apportionment calculations to arrive at the non-exempt property, payroll and sales numbers which will then be carried over to the C-8000H for use in completing the return.

**D. Michigan Business Tax**

A taxpayer claiming entitlement to exemptions provided in this Agreement shall prepare and file the MBT annual return form 4567. A taxpayer claiming MBT exemption under this Agreement shall complete a separate schedule which will guide the taxpayer through

the special apportionment calculations to arrive at the non-exempt sales numbers which will then be carried over to form 4567 for use in completing the return.

## **X. ADMINISTRATION: MOTOR FUEL TAX**

The Tribe shall utilize either a quota system or a refund system to acquire motor fuel for exempt Tribal and Tribal Member use as determined by the quota or refund ceiling. The election to use a refund or quota system shall be effective for an entire calendar year. The Tribe may change from one system to the other upon at least 60 days written notice to the State. The change shall be effective on the first day of the next calendar year.

### **A. Quota System**

1. The quota amount shall be determined by negotiation and will be reviewed, and may be adjusted by mutual consent of the parties, on request of either party but not more frequently than semi-annually (in May and November) during the first two years of this Agreement. Thereafter, the quota amount will be reviewed at the request of either party, and may be adjusted by mutual consent of the parties, but not more frequently than annually. A separate quota shall be established for gasoline and diesel. The quota will be calculated on a twelve month basis. In any given month the total amount of tax free quota motor fuel delivered to the Tribe and those authorized by the Tribe to store or sell tax free motor fuel shall not exceed 15% of the total quota amount calculated on a twelve month basis.
2. The Tribe shall purchase all of its tax free quota motor fuel from a single wholesaler licensed by the State. The Tribe shall notify the State in writing of the wholesaler it will use prior to making any purchase of tax free quota motor fuel. The State shall contact the wholesaler and authorize the quantity of tax free quota motor fuel to be sold to the Tribe. The designated wholesaler may be changed by written notice to the State providing the name of the new wholesaler and providing at least 14 days advance notice of the date that the change will be effective. The notice from the Tribe to the State shall also state the total number of gallons purchased from the old wholesaler and the number of gallons remaining to be purchased under the quota. The State shall then advise the new supplier that it is authorized to make sales of tax free quota motor fuel to the Tribe and the amount remaining under the quota.
3. The Tribe shall determine which retailers within the Agreement Area will be authorized to purchase and sell tax free motor fuel and the quantities that each retailer may acquire. The Tribe shall establish a system whereby the Tribe shall pre-approve, and clearly designate, all purchases of tax free fuel prior to submission to the wholesaler. In addition to maintaining the books and records required by State law, all authorized retailers (including the Tribe itself) shall maintain a log of their purchases of tax free quota motor fuel showing the delivery date and the type (gasoline or diesel) and quantity of fuel purchased.

4. The Tribe shall maintain a record of its use of tax free motor fuel acquired under the quota. This record shall indicate the vehicle(s) in which motor fuel is used, the number of gallons used by each vehicle (or each category of vehicles), and a general description of the use of the vehicles.

#### B. Refund System

1. A refund ceiling shall be negotiated and will be reviewed, and may be adjusted by mutual consent of the parties, upon written request of either party but not more frequently than semi-annually (in May and November) during the first two years of this Agreement. Thereafter, the refund ceiling amount will be reviewed at the request of either party, and may be adjusted by mutual consent of the parties, but not more frequently than annually. Separate refund ceilings shall be established for both gasoline and diesel for which a refund will be sought. The refund ceilings shall be calculated on a twelve month basis.
2. The Tribe shall determine which retailers located within the Agreement Area will be entitled to seek a refund for sales of motor fuel. The Tribe shall be responsible for devising a means for dividing the refund ceiling(s) among the retailers authorized by the Tribe to receive refunds and the Tribe itself. The retailers authorized by the Tribe to receive refunds shall submit their claims to the Tribe which will compile them as a single request to be filed with the State on a monthly or quarterly basis. The State will then issue a single refund check to the Tribe. The State will not make additional refunds for the period covered under the refund ceiling once the refund ceiling amount has been reached.
3. In addition to maintaining the books and records required by State law, all authorized retailers (including the Tribe itself) shall maintain a log of their sales of tax free motor fuel showing the date, the purchaser's name, the purchaser's Tribal identification number, the purchaser's signature, and the amount and type (gasoline or diesel) of fuel purchased. The purchaser's signature shall not be required if a swipe card system, acceptable to both the Tribe and the State, is utilized.
4. Upon receipt of a refund request from the Tribe, the State shall verify that the refund ceiling has not been exceeded and then process the request. Interest will be paid at the statutory rate if the refund is not paid within 45 days of receipt by the Department.
5. The Tribe shall maintain a record of its use of tax free motor fuel acquired under the refund ceiling. This record shall indicate the vehicle(s) in which motor fuel is used, the number of gallons used by each vehicle (or each category of vehicles), and a general description of the use of the vehicles.

## XI. ADMINISTRATION: TOBACCO PRODUCTS TAX

The Tribe shall utilize either a quota system or a refund system to acquire tobacco products for Tribal and Tribal Member use as determined by the quota or refund ceiling. The election to use a refund or quota system shall be effective for an entire calendar year. The Tribe may change from one system to the other upon at least 60 days written notice to the State. The change shall be effective on the first day of the next calendar year.

A. Quota System

1. The quota amount shall be determined by negotiation and will be reviewed, and may be adjusted by mutual consent of the parties, on request of either party but not more frequently than semi-annually (in May and November) during the first two years of this Agreement. Thereafter, the quota amount will be reviewed at the request of either party, and may be adjusted by mutual consent of the parties, but not more frequently than annually. A separate quota shall be established for cigarettes and other tobacco products. The quota shall be calculated on a twelve month basis. In any given month the total amount of tax free quota tobacco products delivered to the Tribe and those authorized by the Tribe to store or sell tax free tobacco products shall not exceed 15% of the total quota amount calculated on a twelve month basis.
2. The Tribe shall purchase all of its tax free quota tobacco products from a single wholesaler licensed by the State. The Tribe shall notify the State in writing of the wholesaler it will use prior to making any purchase of tax free quota tobacco products. The State shall contact the wholesaler and authorize the quantity of tax free quota tobacco products to be sold to the Tribe. The designated wholesaler may be changed by written notice to the State providing the name of the new wholesaler and providing at least 14 days advance notice of the date that the change will be effective. The notice from the Tribe to the State shall also state the total number of cigarette sticks and quantity of other tobacco products purchased from the old wholesaler and the number of cigarette sticks and quantity of other tobacco products remaining to be purchased under the quota. The State shall then advise the new supplier that it is authorized to make sales of tax free quota tobacco products to the Tribe and the amount remaining under the quota.
3. All cigarettes sold to retailers authorized to sell tax free cigarettes shall bear the State tribal stamp.
4. The Tribe shall determine which retailers within the Agreement Area will be authorized to purchase and sell tax free tobacco products and the quantities that each retailer may acquire. The Tribe shall establish a system whereby the Tribe shall pre-approve, and clearly designate, all purchases of tax free product prior to submission to the wholesaler. In addition to maintaining the books and records required by State law, all authorized retailers (including the Tribe itself) shall maintain a log of their purchases of tax free quota tobacco products showing the date, type (cigarettes, cigar, chew, etc.), quantity, and brand.



## B. Refund System

1. A refund ceiling shall be negotiated and will be reviewed, and may be adjusted by mutual consent of the parties, upon written request of either party but not more frequently than semi-annually (in May and November) during the first two years of this Agreement. Thereafter, the refund ceiling amount will be reviewed at the request of either party, and may be adjusted by mutual consent of the parties, but not more frequently than annually. A separate refund ceiling shall be established for cigarettes and other tobacco products for which a refund will be sought. The refund ceiling shall be calculated on a twelve month basis.
2. The Tribe shall determine which retailers located within the Agreement Area will be entitled to seek a refund for sales of tobacco products. The Tribe shall be responsible for devising a means for dividing the refund ceiling(s) among the retailers authorized by the Tribe to receive refunds and the Tribe itself. The retailers authorized by the Tribe to receive refunds shall submit their claims to the Tribe which will compile them as a single request to be filed with the State on a monthly or quarterly basis. The State will then issue a single refund check to the Tribe. The State will not make additional refunds for the period covered under the refund ceiling(s) once the refund ceiling(s) amount has been reached.
3. In addition to maintaining the books and records required by State law, all authorized retailers (including the Tribe itself) shall maintain a log of their sales of tax free tobacco products showing the date, type, quantity, and brand of product sold with the name, Tribal identification number, and signature of the purchaser. The purchaser's signature shall not be required if a swipe card system, acceptable to both the Tribe and the State, is utilized.
4. Upon receipt of a refund request from the Tribe, the State shall verify that the refund ceiling has not been exceeded and then process the request. Interest will be paid at the statutory rate if the refund is not paid within 45 days of receipt by the Department.

## XII. ADMINISTRATION: SALES TAX AND USE TAX

### A. General

1. A Tribal, Tribal Member, or Tribal Entity retailer making a sale within the Agreement Area to the Tribe, a Resident Tribal Member, or a Tribal Entity which is exempt under the terms of this Agreement, need not collect sales tax or use tax on such a sale. No refund requests will be honored for a purchase from a retail establishment owned by the Tribe, a Tribal Member, or a Tribal Entity located with the Agreement Area.
2. To obtain the benefit of statutory exemptions other than those specifically identified in § III(A)(1), § III(A)(2), § III(A)(3), or § III(A)(4), of this Agreement, the

Tribe, Tribal Member or Tribal Entity shall use the standard procedures and forms used by all taxpayers claiming exemption. See Revenue Administrative Bulletin 2002-15.

## B. Tribal Purchases

The Tribe shall have the option of using a *Tribal Certificate of Exemption* or seeking a refund of sales tax and use tax paid for those transactions that are exempt under the terms of this Agreement.

### 1. *Tribal Certificate of Exemption* Option

#### a. Application for *Tribal Certificate of Exemption*.

The Tribe may apply for a *Tribal Certificate of Exemption* by filing a written request with the Department stating the name and business address of the Tribe, and the names and titles of the Tribal officials that are authorized by the Tribe to sign the *Tribal Certificate of Exemption* on behalf of the Tribe. Upon receipt of the Tribe's request signifying its election to use the *Tribal Certificate of Exemption*, the Department shall issue to the Tribe a *Letter of Authorization* indicating that it may begin using the *Tribal Certificate of Exemption* as provided in this § XII.

#### b. Use of *Tribal Certificate of Exemption*

To obtain the benefit of an exemption under § III(A)(1), § III(A)(3) and § III(A)(4) of this Agreement, the Tribe shall present to the vendor or contractor a signed *Tribal Certificate of Exemption* with a copy of the *Letter of Authorization* attached. In the case of affixation to real property by a contractor, the contractor shall submit the *Tribal Certificate of Exemption* together with the contractor's *Sales and Use Tax Certificate of Exemption* to the supplier at the time of purchase.

#### c. The Tribe shall not use or authorize the use of any *Tribal Certificate of Exemption* after the termination of this Agreement.

### 2. Refund Option

#### a. General

If the Tribe does not choose to use a *Tribal Certificate of Exemption*, it may instead seek a refund under § III(A)(1), § III(A)(3), and § III(A)(4) of sales tax and use tax on a monthly or quarterly basis using a *Tribal Sales Tax and Use Tax Refund* form prescribed by the Department. The refund request shall be signed by a designated official of the Tribe.

b. Taxes Paid by Contractor

The Tribe may seek reimbursement from the State of sales tax and use tax paid by a contractor under § III(A)(3). Refund claims shall be filed on the *Tribal Sales Tax and Use Tax Refund* form and accompanied by a signed statement from the contractor stating the location at which materials were affixed to real estate, the date that the work was done, the amount paid for materials, and the sales tax and use tax paid on the purchases of the materials.

C. Resident Tribal Member and Tribal Entity Purchases

1. *Tribal Certificate of Exemption* Option

If the Tribe has elected to use a *Tribal Certificate of Exemption* under § XII(B)(1), the Tribe may elect to authorize Resident Tribal Members or Tribal Entities to use a *Tribal Certificate of Exemption* for the purchases described in this § XII(C)(1)(a) or § XII(C)(1)(c) below. If the Tribe so elects and notifies the State of such election, Resident Tribal Members and Tribal Entities shall use a *Tribal Certificate of Exemption* and may not seek refunds of taxes paid for purchases described in § XII(C)(1)(a) or § XII(C)(1)(c) below.

a. Resident Tribal Member purchases where a *Tribal Certificate of Exemption* must be used:

- i. § III(A)(2)(a) (only for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of real property owned by the Tribe or the federal government in trust for the Tribe which is located within Tribal and Trust Lands);
- ii. § III(A)(2)(b) (only for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of his or her principal residence within the Agreement Area);
- iii. § III(A)(2)(c) and § III(A)(2)(d);
- iv. § III(A)(2)(e);
- v. § III(A)(3); and
- vi. § III(A)(4).

b. Resident Tribal Member purchases where a *Tribal Certificate of Exemption* may not be used:

A Resident Tribal Member may only obtain the benefit of an exemption under § III(A)(2)(a) (except for purchases of materials for construction, renovation or improvement of real property owned by the Tribe or the federal government in trust for the Tribe which is located in Tribal and Trust Lands) by filing a refund using the *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* form.

c. Tribal Entity purchases where a *Tribal Certificate of Exemption* must be used:

- i. § III(A)(1)(a) (only for the purchase and affixation by a Tribal Entity of materials or construction, renovation, or improvement of real property owned by the Tribe or the federal government in trust for the Tribe which is located within Tribal and Trust Lands);
- ii. § III(A)(3)(a);
- iii. § III(A)(4)(b).

d. Tribal Entity Purchases where a *Tribal Certificate of Exemption* may not be used:

A Tribal Entity may only obtain the benefit of an exemption under § III(A)(1)(a) (except for purchases of materials for construction, renovation or improvement of real property owned by the Tribe or the federal government in trust for the Tribe which is located in Tribal and Trust Lands) by filing a refund using the *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* form.

e. Issuance of Tribal Certificate of Exemption

A Resident Tribal Member or Tribal Entity shall submit to the Tribe a signed *Resident Tribal Member/Tribal Entity Claim* indicating the requester's name, address, items to be purchased (including identification numbers for vehicles and mobile homes) and, in the case of a Resident Tribal Member, his or her identification number and a certification that the Resident Tribal Member resides within the Agreement Area. In those instances where the claim is made under § III(A)(3), a signed statement from the contractor stating the location at which materials will be affixed to real estate, the date that the work is to be done, and an estimate as to the amount to be paid for materials shall also be submitted to the Tribe by the Resident Tribal Member or Tribal Entity seeking authorization. Upon verifying the information provided in the claim and determining that the claim is consistent with the terms of this Agreement, an authorized Tribal representative shall complete and sign a *Tribal Certificate of Exemption* authorizing the Resident Tribal Member's or Tribal Entity's exempt purchase. The certificate shall indicate the name of the requester, the items to be purchased including identification numbers for vehicles and mobile homes and, for Resident Tribal Members, the Resident Tribal Member's identification number.

f. Use of *Tribal Certificate of Exemption*

If a *Tribal Certificate of Exemption* is issued to a Resident Tribal Member or Tribal Entity, the Resident Tribal Member or Tribal Entity shall present the Certificate (together with the *Letter of Authorization*) to the vendor or contractor at the point of purchase. In those instances where the claim is made for

purchase of material affixed to real property by a contractor under § III(A)(3), the Resident Tribal Member or Tribal Entity shall obtain a *Tribal Certificate of Exemption* from the Tribe indicating the Resident Tribal Member or Tribal Entity as the purchaser and the contractor as the seller. The contractor shall complete a *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) and present the form together with the *Tribal Certificate of Exemption* and the *Letter of Authorization* to the vendor/supplier of the tangible personal property that will be affixed to the real estate. Where a contractor is used for affixation or construction under § III(A)(3), when obtaining the *Tribal Certificate of Exemption* from the Tribe the Resident Tribal Member shall also submit (in addition to any other required documentation) a signed statement from the contractor stating the location at which materials will be affixed to real property, the date that the work is to be done, and an estimate as to the amount to be paid for materials.

2. Refund Method (without *Tribal Certificate of Exemption* authorization)

If the Tribe has not elected to use *Tribal Certificates of Exemption* as provided at § XII(B)(1), or has elected to use the *Tribal Certificate of Exemption* at § XII(B)(1) but has not authorized its Resident Tribal Members and Tribal Entities to use *Tribal Certificates of Exemption*, Resident Tribal Members and Tribal Entities shall pay sales tax and use tax on all purchases, except those that would be exempt under State law in the absence of this Agreement or those made from a Tribal, Tribal Member or Tribal Entity retailer where the retailer is not required to collect tax as described in § XII(A)(1). Refund requests for sales tax and use tax shall be made on the *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* form as follows:

- a. A Resident Tribal Member may seek a refund of sales tax and use tax paid on transactions exempted under § III(A)(2)(a), § III(A)(2)(b) (only for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of his or her principal residence within the Agreement Area), § III(A)(2)(c), § III(A)(2)(d), § III(A)(2)(e), § III(A)(3) and § III(A)(4) of this Agreement.
- b. A Resident Tribal Member may seek a refund of sales tax and use tax paid by a contractor under § III(A)(3) as follows:
  - i. Within Tribal and Trust Lands. The Resident Tribal Member shall use the *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* and shall also file a signed statement from the contractor stating the location at which materials were affixed to real estate, the date the work was done, the amount paid for materials, and the sales tax and use tax paid on the purchases of the materials. If the claim is for an affixation to a Resident Tribal Member's principal residence, the Resident Tribal Member shall attest to that fact.

- ii Personal Residence Within Agreement Area. The Resident Tribal Member shall use the *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request*, and shall also file a signed statement from the contractor stating the location at which materials were affixed to real estate, the date the work was done, the amount paid for materials, and the sales tax and use tax paid on the purchases of the materials. If the claim is for an affixation to a Resident Tribal Member's principal residence, the Resident Tribal Member shall attest to that fact.
- c. Tribal Entities may seek refunds for taxes paid on transactions exempted under § III(A)(1)(a), § III(A)(3)(a) and § III(A)(4)(b) of this Agreement.
- d. Tribal Entities may seek a refund of sales tax and use tax paid by a contractor under § III(A)(3)(a). The Tribal Entity shall file a signed statement from the contractor stating the location at which materials were affixed to real estate, the date the work was done, the amount paid for materials, and the sales tax and use tax paid on the purchases of the materials.
- e. Refund Request Form – Content

The *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* form shall require the following information and attachments:

- i. The name of the purchaser with Tribal affiliation, member number, resident address;
- ii. The date of the purchase;
- iii. The name and address of the vendor;
- iv. A description of the item(s) purchased;
- v. For items claimed exempt under § III(A)(2)(c) and § III(A)(2)(d), the sales tax account number of the vendor;
- vi. The original receipt;
- vii. For a passenger vehicle, pick up truck, recreational vehicle, motorcycle, recreational watercraft, snowmobile, or off road vehicle (ORV), the vehicle identification number and a statement as to where the items will be principally garaged, berthed, or stored;
- viii. For a vehicle required to be registered with the Secretary of State, a RD-108L form;
- ix. For a modular or mobile home, the unit serial number and a statement that the purchase is for use exclusively within the Tribal and Trust Lands or as a principal residence within the Agreement Area;
- x. For a purchase or acquisition of tangible personal property for use in exercising of a treaty fishing right, a statement that the property will be used in the exercise of the right.

- f. Filing and Payment of Refund Requests. *Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request* forms may be filed with the State in April, July, October, and January. The State shall pay refunds and interest on late payments in accordance with State law.

### 3. Refund Table – Resident Tribal Members

A Resident Tribal Member shall be entitled to an annual refund representing sales tax and use tax paid on tangible personal property acquired under § III(A)(2)(b) (except for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of his or her principal residence within the Agreement Area). This refund shall apply under both the *Tribal Certificate of Exemption* method described in § XII(C)(1), above and Refund Method described in § XII(C)(2) above. This refund shall be determined by use of the following table:

Resident Tribal Member's federal Adjusted Gross Income modified to include Social Security benefits, Social Security disability benefits, Railroad Retirement benefits, Veteran Disability Pay, 50% of the Combat Zone Compensation for Enlisted Members of the Armed Forces, fishing income under section 7873 of the Internal Revenue Code, and disability income to the extent they are specifically exempt from or excluded from the computation of federal Adjusted Gross Income (but not to exceed \$80,000) x 15% x 6%.

The Table shall be reviewed upon the written request of either party with notice to all other tribes that have agreements that are substantially similar to this Agreement but not more frequently than once every three years. It is the intent of the parties that any revision to the Table shall be uniformly applied to all tribes that have agreements that are substantially similar to this Agreement.

### D. Collection, Remittance and Sharing of Sales and Use Taxes

#### 1. Outside of Tribal and Trust Lands

Except as provided at § XII(A)(1), the Tribe, Tribal Members and Tribal Entities operating as retailers anywhere in the State outside of Tribal and Trust Lands shall collect and remit sales tax and use tax to the State in accordance with State procedures generally applicable to retail sellers.

#### 2. Inside Tribal and Trust Lands

- a. In those instances where the Tribe has not enacted its own sales tax on transactions occurring within Tribal and Trust Lands, the Tribe, Tribal Members, and Tribal Entities operating as retailers within Tribal and Trust Lands shall collect and remit State sales tax or use tax, as applicable, in

accordance with State procedures generally applicable to retail sellers on a special form prescribed by the State. The Department shall not later than 45 days after the close of the calendar quarter or the receipt of all of the prescribed returns, whichever is later, review the information received and send a check to the Tribe together with a schedule showing the calculation of the amount paid to the Tribe pursuant to § III(B)(2) of this Agreement. The State shall pay interest at the statutory rate applicable for refunds not paid as of the 45<sup>th</sup> day following the later of the end of the calendar quarter or the receipt of all of the prescribed returns.

- b. In those instances where the Tribe has enacted its sales tax on transactions occurring within Tribal and Trust Lands which is subject to sharing under the terms of the Agreement, the Tribe shall collect the taxes due and shall not later than 45 days after the close of each quarter compile the information received during the quarter and send a check to the State together with a schedule showing the calculation of the amount paid to the State pursuant to § III(B)(3) of this Agreement. The Tribe shall pay interest at the statutory rate provided under State law for refunds not paid as of the 45<sup>th</sup> day following the end of the calendar quarter.

#### E. Record Retention

##### 1. General

- a. Records shall be separately maintained for items that are claimed exempt on the basis that the transaction occurred in, and the use is exclusively in Tribal and Trust Lands.
- b. Tribal, Tribal Member and Tribal Entity retailers shall maintain records regarding sales that are not Taxable Sales under this Agreement.
- c. With respect to sales on which no tax was collected as provided in § XII(A)(1), Tribal, Tribal Member and Tribal Entity retailers shall maintain a record of such sales including the date, the name and Tribal identification number of the purchaser, the amount, and for any item of more than \$50.00 or sales of more than \$200.00 in the aggregate, the identification of the items purchased and any other data sufficient to document the exemption. This § XII(E)(1)(c) shall not apply to sales of motor fuel.

##### 2. Tribes

- a. For each item claimed exempt under § III(A)(1)(b) that is not used exclusively for a Governmental Function, the Tribe shall maintain a log setting forth all uses of the item and the amount of each use. In establishing the percentage of each type of use, the Tribe shall consistently use the same measure for each class of item. For example, a vehicle use log would typically be maintained on the basis of miles driven. A copy machine log would typically be maintained on the basis



of number of copies made for each respective use. A log for a piece of heavy equipment, such as a snowplow, may be maintained on the basis of hours of actual use excluding storage time or on the basis of miles plowed.

- b. If the Tribe is authorized under this Agreement to use the *Tribal Certificate of Exemption*, the Tribe shall separately maintain a copy of all exemption certificates used.

### 3. Resident Tribal Members and Tribal Entities

If the Tribe is authorized under this Agreement to use the *Tribal Certificate of Exemption* and the Tribe authorizes a Resident Tribal Member or Tribal Entity to use such a certificate, the Resident Tribal Member or Tribal Entity shall maintain a copy of all certificates used. For items not covered by the Table, information and documentation must also be retained to substantiate where the transaction took place. This information shall include shipping documents showing the manner and means by which the item was delivered, e.g., common carrier, seller's truck, purchaser's truck, postal service, etc.

### F. Tribal Responsibility for Tribal, Tribal Member, or Tribal Entity Use of the *Tribal Certificates of Exemption*.

The Tribe shall be responsible for and agrees to pay to the State any sales tax or use tax, including interest, resulting from the use of *Tribal Certificate of Exemption* in the following situations:

#### 1. Tribal Use

- a. Arbitration Awards: Where there has been a final award under § XIV or § XV(C) of this Agreement.
- b. Use Prior to Termination: Where the State, after termination of this Agreement, discovers a certificate that was used prior to termination of this Agreement, and asserts that the transaction is not exempt under this Agreement.
- c. Use After Termination: Where the Tribe uses a *Tribal Certificate of Exemption* after termination of this Agreement.

#### 2. Tribal Member and Tribal Entity Use

- a. Use Prior to Termination Whenever Discovered: Where there is a final determination of liability against a Tribal Member or Tribal Entity which remains unpaid for 60 days following the final determination of the liability.
- b. Use After Termination: Where the State has issued a Final Assessment with respect to the use of a *Tribal Certificate of Exemption* by a Tribal Member or

Tribal Entity after termination of this Agreement and the assessment remains unpaid for 60 days after its issuance.

- c. Prior to holding the Tribe responsible as provided in this § XII(F) for the wrongful use of a *Tribal Certificate of Exemption* by a Tribal Member or Tribal Entity, the State shall give the Tribe notice of such use including the name of the Tribal Member or Tribal Entity using the certificate, the date of the occurrence and a copy of the *Tribal Certificate of Exemption* alleged to have been wrongfully used. The Tribe agrees to pay the sales tax or use tax together with interest within 60 days of receiving the notice. The obligations contained in this § XII(F) shall survive the termination of this Agreement.

### 3. Contractor Exemption – Use After Termination

Notwithstanding the provisions of § XII(F)(1) and § XII(F)(2) above, a *Tribal Certificate of Exemption* provided by a Tribe, Resident Tribal Member or Tribal Entity to a contractor for the purpose of construction, improvement, or renovation of real property as permitted in § III(A)(3) shall remain effective after the termination of this Agreement by the State until the contract is completed, but not to exceed a period of 12 months, provided, however, that such contract may not be expanded or extended after the State provides notice of its intent to terminate the Agreement; provided further that the use and benefit of such certificates shall not be extended beyond the termination of the Agreement where the Agreement is terminated by the State for cause or is voluntarily terminated by the Tribe.

### G. Utilities

The Tribe shall provide the State with a list of utility, telecommunications, cable, and internet providers serving the Agreement Area. The State shall advise the providers of the terms of this Agreement and that sales to named individuals and businesses shall be made without the imposition of sales tax or use tax.

### H. Rental Rooms

Except as otherwise provided by this Agreement, the Tribe, Resident Tribal Members and Tribal Entities shall remit, in accordance with regular State law procedures, use tax on rooms subject to tax under State law.

## XIII. ENFORCEMENT

### A. General

Consistent with the purposes of this Agreement, the determination of the tax liability owed to the State by the Tribe, Tribal Members, and Tribal Entities pursuant to this Agreement, and the enforcement of the payment of any such liability, shall be made in accordance with State law, except as modified by the terms of this Agreement. State

law, including judicial decisions interpreting State law, prescribing the scope and entitlement to exemptions or deductions other than those recognized in this Agreement shall govern the determination of tax liability. To the extent that the provisions of this Agreement differ from those of the otherwise applicable State law, this Agreement shall control.

B. Enforcement Action Against Non-Tribal Members in Indian Country

The State may exercise its tax enforcement authority under State law with respect to a Non-Tribal Member or non-Tribal Entity located or doing business within Indian Country provided, however, that where the Non-Tribal Member or non-Tribal Entity is located or doing business on trust lands, the State shall, before taking any enforcement action that requires entry upon such lands, provide notice of the proposed enforcement action to the Tribal police or public safety department. Upon receipt of such notice, the Tribal police or public safety department may direct one or more officers to accompany the State officers during the enforcement activity. If the Tribal police or public safety department is unable or unwilling to promptly assign a Tribal officer to accompany the State officers the State officers may, nonetheless, carry out the proposed enforcement action against the Non-Tribal Member or non-Tribal Entity without the participation of a Tribal officer.

C. Enforcement Action Against the Tribe

1. Criminal Penalties. The Tribe and its officers, officials, employees, and agents acting within the scope of their authority are not subject to the criminal penalty provisions imposed by State law with respect to taxes that are the subject of this Agreement. This provision shall not be construed to limit the State's ability to collect interest on past due taxes as authorized by State law.
2. Notice of Audit. The State shall have the authority to conduct routine audits of the Tribe with respect to taxes that are the subject of this Agreement for all periods or partial periods commencing after the effective date of this Agreement and until this Agreement has been terminated. Prior to conducting any such audit, the State shall provide the Tribe with at least 30 days advance written notice. The notice shall include a statement of the business to be audited, the tax(es) involved in the audit, and the taxable period(s) at issue.
3. Seizure for Tax Liabilities. Tribal assets, wherever situated, are not subject to seizure nor the filing of notices of State tax liens to enforce a tax liability owed to the State under this Agreement. In lieu of such seizures and the filing of notices of State tax liens, dispute resolution or termination as provided in this Agreement shall be used to resolve issues.
4. Inspections and Seizures Within Indian Country. Notwithstanding § XIII(C)(3), for purposes of enforcing the provisions of the Tobacco Products Tax Act, the Motor Fuel Tax Act, or the Motor Carrier Fuel Tax Act, as those acts are modified

by this Agreement, the Tribe grants to the State the authority to take the following actions within the Tribe's Indian Country:

- a. The State may conduct inspections (including unannounced inspections) of Tribal facilities that have been identified by the Tribe to the State as facilities where tobacco (see § VIII(B)(2)(b) ) or motor fuel (see § VIII(B)(2)(a)) products are sold or stored under this Agreement as well as the vehicles used to transport these products. If the inspection reveals any tobacco or motor fuel products held in violation of the Tobacco Products Tax Act, the Motor Fuel Tax Act, or the Motor Carrier Fuel Tax Act as those acts are modified by this Agreement, the State may seize any such tobacco or motor fuel and any vehicle (including trailers) in which such product is found together with associated books and records.
  - b. If a State officer is lawfully at a location within a Tribally owned facility and discovers in plain view any tobacco or motor fuel products held in violation of the Tobacco Products Tax Act, the Motor Fuel Tax Act, or the Motor Carrier Fuel Tax Act as those acts are modified by this Agreement, the State officer may seize such product. The authority described in this § XIII(C)(4)(b) is not intended to authorize any State officer to enter into areas not otherwise open to the public or open to inspection by the State under the terms of this Agreement.
    - i. If the State has reason to believe that tobacco or motor fuel products may be transported or stored by the Tribe within its Indian Country contrary to the terms of this Agreement, the State may apply to the Tribal Court for a search warrant authorizing inspection of such locations. The Tribal Court shall rule on the search warrant request within twenty-four hours of receiving the application and shall issue the warrant if the Court finds that the State has reasonable cause to believe that tobacco or motor fuel may be stored at the location(s) set forth in the request. If the State is concerned that unlawful product may be removed during the pendency of such an application, the Tribal police shall, upon the request of the State, secure the location or vehicle until the Tribal Court makes its determination.
    - ii. If the State seizes tobacco or motor fuel products under this § XIII(C)(4) the State shall, before removing the property, leave a written statement on the premises describing the factual circumstances and statutory and/or regulatory basis for the seizure. This statement shall be in addition to any notification required by State law.
5. State Enforcement Actions Outside of Indian Country. Except as otherwise provided in this Agreement, nothing in this § XIII(C) shall preclude the State from exercising its enforcement authority outside of Indian Country as permitted under applicable law.

#### D. Enforcement Action Against Tribal Members and Tribal Entities

1. General. The parties recognize that (i) tax enforcement actions, and (ii) the process of audit, assessment and appeals of tax assessments, under this Agreement may be affected by jurisdictional issues where a Tribal Member or Tribal Entity or property is located within the Tribe's Indian Country. The parties intend to avoid such effects by providing in certain instances identified in this Agreement for Tribal enforcement or joint Tribal/State enforcement. For purposes of this § XIII of this Agreement, the terms "tax enforcement action" or "enforcement action" shall refer to the power of the State Treasurer or the Commissioner of Revenue, (including his or her successor by law or pursuant to executive or administrative order) as set forth in the Revenue Act, to effectuate subpoenas, execute levies upon tangible personal property, real property or rights in such property, and to execute jeopardy tax assessments/warrants. In addition, these terms shall include the right to inspect tobacco products, to seize contraband tobacco products and related books and records held in violation of the Tobacco Products Tax Act. These terms shall also refer to the enforcement/inspection provisions of the Motor Fuel Tax Act.
2. Notice of Audit. The State, consistent with State law, shall have the authority to conduct audits of Tribal Members residing within Indian Country and Tribal Entities whose principal place of business is located within Indian Country with respect to taxes that are the subject of this Agreement. Prior to conducting any such audit, the State shall provide the Tribal Member or Tribal Entity with at least 30 days advance written notice. The notice shall include a statement of the business or entity to be audited, the tax(es) involved in the audit, and the taxable period(s) at issue. Audits of Tribal Members who reside outside of Indian Country and Tribal Entities whose principal place of business is located outside of Indian Country shall be conducted in accordance with State law.
3. Enforcement of State Judicial Orders Outside of Indian Country. The State may exercise its enforcement authority under State law with respect to the property of a Tribal Member or Tribal Entity where the property is located outside of Indian Country. Further, the State may exercise its enforcement authority under State law with respect to a Tribal Member or Tribal Entity whose person is located outside of Indian Country.
4. Enforcement of State Judicial Orders Within Indian Country. In any case where the State has obtained a State Court judgment or order affecting the person or property of a Tribal Member or Tribal Entity located within Indian Country, the State may petition the Tribal Court to grant recognition and enforcement of the State court order or judgment. The Tribal Court shall within 14 business days rule on the petition using the same standards as contained in Michigan Court Rule 2.615. If the Tribal Court grants the petition, the Tribe, upon request of the State, shall promptly direct one or more Tribal police or public safety officers to enforce the judgment or

order in the presence of and with the assistance of one or more State enforcement officers.

5. State Exercise of Non Judicial Enforcement Actions Outside of Indian Country. The State may exercise its tax enforcement authority under State law, with respect to the property of a Tribal Member or Tribal Entity where the property is located outside of Indian Country. Further, the State may exercise its tax enforcement authority under State law with respect to a Tribal Member or Tribal Entity located outside of Indian Country.
6. State Exercise of Non Judicial Enforcement Actions Within Indian Country. In any case where the State is authorized by State law to compel the production of books and records, to compel the appearance or testimony of an individual, or to undertake an audit where the enforcement action affects a Tribal Member or Tribal Entity whose person or property is located within Indian Country, and the taxpayer has failed or refused to comply with the requested State enforcement action, the State may petition the Tribal Court for an order compelling compliance with that enforcement action. The Tribal Court shall conduct a hearing on the petition within 10 business days following service by the State on the taxpayer, and shall issue its decision within 14 business days of such service on the taxpayer. If the Tribal Court determines that (i) the taxpayer is a Tribal Member or Tribal Entity, (ii) the taxpayer and/or property is located within the Tribe's Indian Country, (iii) the proposed State tax enforcement action pertains to one or more of the taxes that is the subject of this Agreement, and (iv) the proposed State tax enforcement action is consistent with relevant State law and procedures and with this Agreement, the Tribal Court shall grant the petition and shall order the taxpayer to comply. In the event that the Tribal Member or Tribal Entity fails or refuses to comply with the Tribal Court order, the Tribe shall promptly direct one or more Tribal police or public safety officers to enforce the order with the assistance of one or more State enforcement officers.
7. State Exercise of Non Judicial Enforcement Actions Where the Location of Indian Country is in Dispute. In any case where the State is authorized by State law to compel the production of books and records, to compel the appearance or testimony of an individual, or to undertake an audit where the enforcement action affects the person or property of a Tribal Member or Tribal Entity and there is disagreement between the Tribe and the State regarding whether the taxpayer or property is located within Indian Country, the State may elect to proceed based upon the assumption that the taxpayer or property is within its enforcement authority under State law. If the taxpayer fails or refuses to comply with the requested State enforcement action, and the taxpayer asserts that the taxpayer or property is located within Indian Country and the State and the Tribe stipulate that there is a dispute regarding whether the taxpayer or property is located within Indian Country, the State may petition the Tribal Court for an order compelling compliance with the enforcement action. The Tribal Court, for purposes of this Agreement only, and for no other precedential purpose, shall treat the location of the taxpayer or property as

being within Indian Country and shall follow the standards and procedures set forth in § XIII(D)(6) above. In the event that the Tribal Member or Tribal Entity fails or refuses to comply with the Tribal Court order, the Tribe shall promptly direct one or more Tribal police or public safety officers to enforce the order with the assistance of one or more State enforcement officers.

8. State Tax Enforcement Actions Outside of Indian Country Prior to a Hearing. The State may exercise its authority under State law to seize or inspect property without a prior order or hearing, where the taxpayer is a Tribal Member or Tribal Entity whose affected property is located outside of Indian Country.
9. State Tax Enforcement Actions Within Indian Country Prior to a Hearing.
  - a. Notwithstanding § XIII(D)(6) above, in any case where the State is authorized by the Revenue Act, the Tobacco Products Act, or the Motor Fuel Tax Act, to seize real or tangible personal property or inspect such property without a prior order or hearing, and where the taxpayer is a Tribal Member or Tribal Entity and the property is located within Indian Country, the Tribe and the State shall jointly execute such action. In such cases, the enforcement action shall be taken without first filing a petition in Tribal Court provided that the State gives notice of the need for the proposed action by the Tribal police or public safety department. Such notice shall specify the grounds for the enforcement action, and the appropriate statutory or regulatory authority for such action. Upon receipt of such notice, the Tribal police or public safety department shall promptly direct one or more Tribal police or public safety officers to execute the enforcement action jointly with one or more State enforcement officers. The affected Tribal Member or Tribal Entity may, within seven days following the enforcement action, file a petition in Tribal Court seeking a review of the enforcement action under the standard described in this § XIII(D)(9)(a). If the Tribal Court determines that (i) the taxpayer is a Tribal Member or Tribal Entity, (ii) the taxpayer and/or property is located within Indian Country, (iii) the State tax enforcement action pertains to one or more of the taxes that is the subject of this Agreement, and (iv) the State action is in compliance with relevant State law procedures and this Agreement, the Tribal Court shall affirm the enforcement action.
  - b. The administrative enforcement actions authorized under this § XIII(D)(9) are:
    - Actions in furtherance of a jeopardy assessment. [MCL 205.26]
    - Inspection of vending machines or places where tobacco products are sold or stored. [MCL 205.426a]
    - Seizure of contraband consistent with the Tobacco Products Tax Act. [MCL 205.429]
    - Inspections or seizures consistent with this Agreement authorized under the Motor Fuel Tax Act or the Motor Carrier Fuel Tax Act.

10. Jurisdiction: State Tax Enforcement Actions Prior to a Hearing Where the Location of Indian Country Is In Dispute.

- a. In any case where the State proposes to take any authorized enforcement action described in § XIII(D)(9)(b) above that may affect the person or property of a Tribal Member or Tribal Entity and there is disagreement between the Tribe and the State regarding whether the affected person or property is located within or without of Indian Country, the State may elect to proceed based upon the assumption that the person or property is within its enforcement authority under State law. If the State knows, prior to taking the proposed enforcement action, that (i) the taxpayer is a Tribal Member or Tribal Entity, and (ii) there is a dispute between the State and the Tribe as to whether the site of the proposed action is within Indian Country, the State shall give notice of the proposed action to the Tribal police or public safety department. Such notice shall specify the grounds for the enforcement action, and the appropriate statutory or regulatory authority for such action. Upon receipt of such notice, the Tribal police or public safety department shall promptly direct one or more Tribal police or public safety officers to execute the enforcement action jointly with one or more State enforcement officers.
- b. If the taxpayer wishes to challenge the State enforcement action on the grounds that it is unlawful under State law including any modification to State law made under this Agreement, and the taxpayer asserts that the taxpayer or property is located within Indian Country, and the State and the Tribe stipulate to the Tribal Court that there is a dispute regarding whether the person or property is located within Indian Country, the taxpayer may petition the Tribal Court to review the propriety of the enforcement action applying State law including any modification to State law made under this Agreement. The Tribal Court, for purposes of this Agreement only, and for no other precedential purpose, shall treat the location of the person or property as being within Indian Country and shall follow the standards and procedures set forth in § XIII(D)(9) above. If the Tribal Court determines that the affected person or property is not located within Indian Country or is not within the stipulated disputed area, the Tribal Court shall promptly dismiss the action.

11. Jurisdiction: Final Tax Assessment Issued or Refund Denied to a Tribal Member Residing or a Tribal Entity Operating Wholly Within Indian Country. In any case where the State has issued a final tax assessment or denied a tax refund to a Tribal Member residing within Indian Country, or to a Tribal Entity doing business wholly within Indian Country, for a tax imposed upon income, business activity, transactions, or privileges which were realized, occurred, or exercised wholly within Indian Country, and the Tribal Member or Tribal Entity wishes to appeal the assessment or denial of refund on the grounds that it is unlawful under (i) State law including any modification to State law made under this Agreement, or (ii) the Michigan Constitution, the U.S. Constitution, or federal law, provided that such claims shall be limited to those that are not predicated on Indian Tribal



membership, the Tribal Member or Tribal Entity may appeal the final assessment or denial of refund to Tribal Court within 35 days of the issuance of the final assessment or denial of refund. The Tribal Court shall follow State law relative to the practices and procedures of a case in the Michigan Court of Claims; provided however, that the taxpayer shall not be required to prepay the contested portion of the tax, penalty, or interest prior to filing the appeal. The uncontested portion of the tax, penalty, or interest shall be paid prior to filing the appeal. The Tribal Court shall make its ruling within one year of the filing of the appeal.

12. Jurisdiction: Final Tax Assessment Issued to a Tribal Member or a Tribal Entity or Denial of Refund Where the Location of Indian Country Is In Dispute.

- a. In any case where the State has issued a final tax assessment or denied a tax refund to a Tribal Member or to a Tribal Entity for a tax which the member or entity asserts is imposed upon income, business activity, transactions, or privileges which were realized, occurred, or exercised wholly within Indian Country, and the Tribal Member or Tribal Entity wishes to appeal the assessment or denial of refund on the grounds that it is unlawful under (i) State law including any modification to State law made under this Agreement, or (ii) the Michigan Constitution, the U.S. Constitution, or federal law, provided that such claims shall be limited to those that are not predicated on Indian Tribal membership, the Tribal Member or Tribal Entity may appeal the final assessment or denial of refund to Tribal Court within 35 days of the issuance of the final assessment or denial of the refund. If the Tribal Court determines all of the income, business activity, transaction, or privilege being taxed was realized, occurred, or was exercised wholly within Indian Country or the stipulated disputed area, the Tribal Court shall, for purposes of this Agreement only and for no other precedential purpose, treat the location of the income, business activity, transaction or privilege as being within Indian Country and shall follow the standards and procedures set forth in § XIII(D)(11) above.
- b. If the Tribal Court determines that any of the taxes assessed or refunds denied were for a tax upon income, business activity, transactions, or privileges which were realized, occurred, or exercised within the State but outside of either Indian Country or the stipulated disputed area, the Tribal Court shall promptly dismiss the action. Once such a dismissal is entered, the Tribal Member or Tribal Entity may, consistent with State law, file a petition with the Michigan Tax Tribunal within 35 days, or a Complaint with the Michigan Court of Claims within 90 days, of the final Tribal Court order of dismissal.

13. Jurisdiction: Final Tax Assessment or Denial of Tax Refund to a Resident Tribal Member or a Tribal Entity Where Any Portion of the Activity Occurs Outside of Indian Country and Outside of a Disputed Area. State courts or tribunals will be used for the appeal of any final tax assessment or denial of tax refund to a Resident Tribal Member or Tribal Entity in those instances where any portion of the income, business activity, transaction, or privilege being taxed was realized, occurred, or

was exercised within the State but outside of either Indian Country or any area where the Tribe and the State have a disagreement as to what constitutes Indian Country.

14. Application of State Law as Modified by this Agreement. The Tribe and the State agree that State law, as modified by this Agreement, will apply to the determination of tax liability or tax refund in any appeal of an assessment or denial of a tax refund filed in any State or Tribal quasi-judicial or judicial forum under this § XIII.

E. Licensure and Registration

1. Tribal Registration. The Tribe shall comply with State licensure and registration provisions for the taxes that are the subject of this Agreement. With respect to activity occurring solely within Tribal and Trust Lands, such licensure and registration shall serve only to identify Tribal operations that are subject to this Agreement. The Tribe shall not be subject to disciplinary action or penalty as a licensee or be subject to the revocation provisions applicable to any licensee under any of the taxes that are the subject of this Agreement, except for violations of the Motor Carrier Fuel Tax Act or the International Fuel Tax Agreement, to the extent not altered by this Agreement. Rather, alleged violations shall be addressed in the dispute resolution process or through termination of the Agreement.
2. Licensure and Registration of Tribal Members and Tribal Entities Outside of Indian Country. Tribal Members or Tribal Entities operating to any extent outside of Indian Country shall comply with all State licensure provisions for the taxes that are the subject of this Agreement.
3. Licensure and Registration of Tribal Members and Tribal Entities Operating Wholly Within Indian Country. With respect to Tribal Members and Tribal Entities operating wholly within Indian Country, the Tribe shall either:
  - a. Require such Tribal Members and Tribal Entities to register with the State and obtain such licenses and registrations as would be required under State law if such Tribal Members or Tribal Entities were operating outside of Indian Country; or
  - b. Establish its own licensing and registration requirements (which shall parallel State law) for all activities authorized under this Agreement requiring a State registration or license under State law applicable to the taxes that are the subject of this Agreement, in which case the Tribe shall forward the information to the State in a format mutually agreeable to the State and the Tribe.

F. Motor Carrier Fuel Tax and International Fuel Tax Agreement.

The Tribe, Tribal Members, and Tribal Entities engaging in activity that is covered by the Motor Carrier Fuel Tax Act or the International Fuel Tax Agreement shall fully

comply with all of the provisions of that Act or Agreement including registration and licensing requirements and other obligations imposed by that Act and Agreement.

G. Responsibilities of the Tribe Regarding Tribal Members and Tribal Entities.

1. The Tribe shall inform Tribal Members and Tribal Entities of the terms of this Agreement including its administrative and enforcement provisions. To the extent that this Agreement imposes duties or obligations upon Tribal Members or Tribal Entities, the Tribe shall take appropriate steps under Tribal law to require Tribal Members and Tribal Entities to perform those duties or obligations.
2. The Tribe agrees to assist the State in ascertaining that Tribal Members and Tribal Entities are fully complying with the terms of this Agreement. Upon request of the State, the Tribe shall assist the State in the assessment and collection of taxes owed under the terms of this Agreement. In those instances where a question of jurisdiction arises between the State and a Tribal Member or Tribal Entity, and the Tribe agrees with the State's position, the Tribe shall assist the court or tribunal hearing the matter by providing affidavits and/or testimony.
3. If the State notifies the Tribe that one of the offenses listed below has occurred within the Tribe's jurisdiction, the Tribe shall, within 10 business days after notice by the State of the violation, take the following action: for a first offense, give a written warning to the offending party that further noncompliance will result in termination of any Tribally issued license or authorization to operate; for any subsequent offense, commence proceedings to terminate any Tribally issued license or authorization to operate. The offenses that may trigger the above actions are:
  - a. Possession or sale by a Tribal Member or Tribal Entity (other than those in which the Tribe has an ownership interest) of cigarettes or other tobacco products which do not bear the appropriate State stamp.
  - b. Sale by a Tribal Member or Tribal Entity (other than those in which the Tribe has an ownership interest) of cigarettes or other tobacco products to Non-Tribal Members where all taxes are not fully included in the price.
  - c. Possession or sale by a Tribal Member or Tribal Entity (other than those in which the Tribe has an ownership interest) of motor fuel not acquired or possessed as provided in this Agreement.
4. In addition to assisting the State, the Tribe shall enforce this Agreement independently. Such independent enforcement shall include:
  - a. Seizure from Tribal Members and Tribal Entities of tobacco products and motor fuel not acquired or possessed in accordance with the terms of this Agreement, and the transfer of the seized product to the State, consistent with applicable provisions of State law. In the event that the product seized and transferred to

the State is sold in accordance with State law, the State shall treat the Tribe as a "local unit of government" for the purpose of sharing the proceeds of the sale as provided at MCL 205.429 or MCL 207.1130.

- b. Establishment of Tribal mechanisms to monitor and enforce Tribal Member and Tribal Entity compliance with the terms of this Agreement; and
- c. Notification to the State of any violations of this Agreement that the Tribe may discover.

#### H. Tribal Verification of State Compliance.

Upon request by the Tribe, the State shall, consistent with State law pertaining to confidentiality, provide access to sufficient information to allow the Tribe to verify that the State has paid all amounts required by this Agreement. Tribal access to such books, records and personnel shall be preceded by reasonable notice.

#### I. Payment of Liabilities.

In the event of a disagreement over an amount owed by either party to the other, the determination of liability shall be made pursuant to the dispute resolution process in this Agreement and not in any State or Tribal tribunal. Each party shall pay all undisputed amounts before invoking the dispute resolution process. Once the amount of liability is determined by the dispute resolution process, each party agrees to voluntarily pay that amount.

### XIV. DISPUTE RESOLUTION

- A. Consistent with the government-to-government relationship between the Tribe and the State, the parties shall make their best efforts to resolve disputes by good faith negotiations whenever possible. The provisions of this § XIV are applicable to disputes between the Tribe and the State and shall not be utilized for resolution of disputes between the State and Tribal Members or Tribal Entities.
- B. At any time this Agreement is in force, the Tribe or the State may file a notice with the other party seeking dispute resolution of any matter arising between the Tribe and the State under this Agreement.
  - 1. The party seeking dispute resolution shall give written notice to the other party stating:
    - a. The nature of the issue including reference to specific provisions of the Agreement;
    - b. The amount of money, if any, that is in contest as a result of the issue;

- c. A statement of position as to how the issue should be resolved;
  - d. Any additional information or documentation deemed pertinent or helpful in the resolution of the issue; and
  - e. At least three proposed dates for a meeting not less than 10 business days nor more than 20 business days from the date of the notice. If the Tribe is the party filing the notice, the meeting shall be at a location designated by the State. If the State is the party filing the notice, the meeting shall be at a location designated by the Tribe.
2. The party receiving the notice shall, within 10 business days of receipt, file a written response indicating which date is acceptable for a meeting and the precise location at which the meeting will be held.
  3. At the meeting the parties shall attempt to resolve the matter in full to their mutual satisfaction. If the parties are not able to resolve the matter in full, the parties may schedule additional meetings, agree to fact finding, or take any other mutually agreed to action in an attempt to resolve the matter. Any agreement for further efforts to resolve the dispute shall be in writing and shall provide a date following which either party may seek resolution of the matter by arbitration as provided in this § XIV(C) below.
- C. If the matter in dispute is not resolved at the meeting and no method for further efforts to resolve the matter is mutually agreed to, or following the date specified in any written agreement for further dispute resolution efforts, either party may invoke arbitration as follows:
1. A party shall send notice to the opposing party of its intention to have the matter resolved by arbitration. The notice shall name one or more arbitrators who have agreed to act to resolve the dispute. The notice shall also indicate which arbitrator the party giving notice would use if none of those listed are acceptable to the other party if acting alone. The party receiving notice shall within 10 business days of receipt indicate which arbitrator, if any, named by the party giving notice is acceptable to act alone. If none of the named arbitrators acting alone are acceptable to the party receiving notice then that party shall name a single arbitrator who has agreed to act to serve on a panel consisting of that person, the arbitrator named by the party giving notice, and a third arbitrator named by the other two arbitrators. The two named arbitrators shall act within 10 business days of the naming of the second to name a third arbitrator.
  2. The party requesting arbitration shall send copies of any notices of arbitration to all other tribes that have signed agreements that are substantially similar to this Agreement, in addition to the notice sent to the opposing party. Any tribe receiving such notice may thereafter elect to participate as a party in the arbitration as set forth below.

3. Within five business days of the naming of the arbitrator or the establishment of the arbitration panel, each original party shall submit to the arbitrator or panel, as well as to all other tribes that have signed agreements that are substantially similar to this Agreement, a list of the issues that are being submitted for resolution. The list shall designate those issues that, in the party's view, are likely to require interpretation of the terms of the Agreement including reference to specific provisions of the Agreement. Following these submissions, all parties, including all intervening tribes, shall have seven business days to comment on the issues proposed for submission. Within 14 business days after the time allowed for comment, the arbitrator or the panel shall advise all parties of the issues to be addressed and establish a timetable to resolve those issues within 90 days thereafter. The arbitrator or panel shall designate which issues are likely to require interpretation of the terms of the Agreement, including reference to specific provisions of the Agreement. The timetable shall provide for discovery, submission of written argument and other materials, and if requested by either party for oral presentation including presentation of witnesses. Following submission of the materials and argument the arbitrator or panel shall, consistent with this Agreement, determine and award taxes due, refunds owed or such other matters as the circumstances warrant.
4. Each party shall bear its own costs incurred in the dispute resolution. The costs and fees charged by an arbitrator or arbitration panel shall be borne one-half by the State and one-half by the Tribe(s).
5. Matters of State law that are properly before the arbitrator or panel shall be resolved by applying State law.
6. The award of the arbitrator or panel shall set forth the factual findings, legal conclusions, and conclusions as to the interpretation of the terms of the Agreement on which it is based. The award shall be dated and shall be final and binding on the parties with regard to the dispute that it resolves. In addition, the award shall survive termination of this Agreement.
7. The decision of the arbitrator or panel shall designate which issues require interpretation of the terms of this Agreement. The decision of the arbitrator or panel regarding such issues shall be binding precedent in all future disputes regarding this Agreement and all agreements with other Tribes that are substantially similar to this Agreement. Conclusions as to State law shall not be precedent and future arbitrators or panels shall determine such matters based on applicable State law. Matters resolved by settlement or consent agreement shall be binding only on the parties to the settlement or consent agreement.
8. In order to serve as an arbitrator under this Agreement for the purposes of resolving a dispute under this § XIV, a candidate must be admitted to practice law in the court of highest jurisdiction in any state of the United States or the District of Columbia,

shall be a member in good standing of the bar of admission, and shall have experience in taxation or federal Indian law.

9. Except as otherwise provided in this § XIV or mutually agreed by the parties, the arbitration shall proceed in accordance with the policies and procedures of the Commercial Rules of Arbitration of the American Arbitration Association; provided, that the arbitration itself shall not be administered by or proceed before the American Arbitration Association.

- D. Engaging in the dispute resolution process does not preclude either party from seeking termination of this Agreement as provided at § XV.

## **XV. TERM AND TERMINATION**

This Agreement shall be for an indefinite term and shall remain in force and effect until terminated as provided in this § XV.

### **A. Termination Without Cause**

The Tribe or the State, acting through its Treasurer or his or her designee, may terminate this Agreement by giving written notice to the other party of its intention to terminate. The notice shall state a termination date which shall not be sooner than 90 days from the date of the notice and except as provided in § XV(B) shall not take effect sooner than two years from the effective date of this Agreement. The notice of intent to terminate shall indicate at least three proposed dates for a meeting to take place within 30 days commencing with the date of the notice, to discuss the reasons for the termination. If the Tribe is the party giving the notice, the meeting shall be at a location designated by the State. If the State is the party giving the notice, the meeting shall be at a location designated by the Tribe. Within five business days of receipt of the notice, the party receiving the notice shall notify the party seeking termination as to which date is acceptable for the meeting and the precise location at which it is to be held.

### **B. Termination For Cause**

1. Notwithstanding the provisions of § XV(A), the following violations of this Agreement shall constitute sufficient cause for termination of this Agreement at any time:
  - a. Possession or sale by the Tribe, or any entity in which the Tribe has any ownership interest, of cigarettes or other tobacco products which do not bear the appropriate State stamp;
  - b. Sale by the Tribe, or any entity in which the Tribe has any ownership interest, of cigarettes or other tobacco products to Non-Tribal Members where all taxes are not fully included in the price;

- c. Possession or sale by the Tribe, or any entity in which the Tribe has any ownership interest, of motor fuel not acquired or possessed as provided in this Agreement;
  - d. Failure of the Tribe to seek licenses or registration as required under this Agreement within 10 business days following notice and request to do so;
  - e. Failure of a party to maintain necessary books and records, to comply with a request for review of books and records, or to permit inspections as provided in this Agreement;
  - f. Failure of the Tribe to promptly commence or authorize enforcement action requested by the State as provided by this Agreement;
  - g. Failure of the Tribal Court to render a decision on an enforcement action under § XIII(C)(4)(b)(i) within the time frame specified in this Agreement;
  - h. Interference by a party with enforcement actions authorized by this Agreement, or failure of a party to follow procedures for enforcement actions authorized by this Agreement;
  - i. Failure of a party to pay amounts determined to be due under this Agreement within 45 days of such obligation becoming final.
2. In the event that a party determines that one or more of the events listed in § XV(B) has occurred, that party shall request a meeting to be held within five business days of the notice for the purpose of discussing the matter. If the Tribe is the party requesting the meeting it shall be at a location designated by the State. If the State is the party requesting the meeting it shall be at a location designated by the Tribe. The request for the meeting shall provide a statement as to the nature of the alleged violation. At the meeting the parties shall discuss the incident(s) giving rise to the meeting. Following the meeting the party requesting the meeting may:
- a. Terminate this Agreement by giving notice of termination for cause;
  - b. Defer determination as to whether to seek termination for cause for a period of time pending such further investigation or consultation as the party requesting the meeting shall determine appropriate; or
  - c. Waive the breach.

The party requesting the meeting shall notify the alleged offending party of its determination.

3. In cases where a notice of termination for cause is based on a violation of § XV(B)(1)(a), § XV(B)(1)(b), § XV(B)(1)(c), § XV(B)(1)(f), § XV(B)(1)(g), § XV(B)(1)(h), or § XV(B)(1)(i), the party requesting the meeting may terminate this



Agreement immediately following the meeting subject to retroactive reinstatement in the event the arbitrator or panel determines that the violation did not occur. All other alleged violations shall, if confirmed by the arbitrator or panel, result in termination as of the date of the arbitration determination. Pending such determination this Agreement shall remain in full force and effect.

4. The party alleged to have violated this Agreement may within five business days of any notice of termination seek review of that action in accordance with the following process:
  - a. The party seeking to invoke the process shall within five business days of the notice of termination send a notice of intent to contest the termination to the other party and shall name one or more arbitrators who have agreed to act to resolve the dispute. The notice shall also indicate which arbitrator the party giving notice would use if none of those listed are acceptable to the other party if acting alone. The party receiving notice shall within five business days of receipt indicate which arbitrator, if any, named by the party giving notice is acceptable to act alone. If none of the arbitrators acting alone are acceptable to the party receiving notice then that party shall name a single arbitrator who has agreed to serve on a panel to consist of that person, the arbitrator named by the party giving notice, and a third arbitrator named by the other two arbitrators. The two named arbitrators shall act within 10 business days of the naming of the second to name a third arbitrator.
  - b. Within 14 business days of the arbitrator being named or upon the establishment of a panel, the arbitrator or panel shall establish a timetable to resolve the matter which shall not exceed 45 days from the date the arbitrator is named or the panel established. The timetable shall provide for discovery, submission of written argument and other materials, and, if requested by either party, for oral presentation including presentation of witnesses. Following submission of the materials and argument the arbitrator or panel shall make a single factual finding of whether the act alleged to give rise to a termination for cause has occurred. The determination of the arbitrator or the panel shall be final and binding on the parties.
  - c. Each party shall bear their own costs incurred in the dispute resolution. The costs and fees charged by an arbitrator or arbitration panel shall be borne equally by the parties.
  - d. In order to serve as an arbitrator under this Agreement for purposes of determining if there is a violation sufficient to justify a termination for cause, candidates must be admitted to practice law in the court of highest jurisdiction in any state of the United States or the District of Columbia and shall be a member in good standing of the bar of admission.

- e. Except as otherwise provided in this § XV or mutually agreed by the parties, the arbitration shall proceed in accordance with the policies and procedures of the Commercial Rules of Arbitration of the American Arbitration Association; provided, that the arbitration itself shall not be administered by or proceed before the American Arbitration Association.
5. If the alleged offending party does not seek review of the termination within five business days of the notice, the termination shall be effective as of the date of the notice.

#### C. Final Accounting Following Termination

1. The State and the Tribe agree to pay amounts owed one to the other under the provisions of this Agreement accrued through the termination date. Within 10 business days following the termination date, a final accounting shall commence to determine the liabilities of the Tribe and the State one to the other. The State and the Tribe agree to cooperate in the exchange of information sufficient to determine their respective liabilities. If the parties cannot agree on the amount owed, then either party may by written notice to the other advise of its intent to submit the dispute to arbitration as provided in this § XV(C).
2. The notice of arbitration shall name one or more arbitrators who have agreed to act to resolve the dispute. The notice shall also indicate which arbitrator the party giving notice would use if none of those listed are acceptable to the other party if acting alone. The party receiving notice shall within 10 business days of receipt, indicate which arbitrator, if any, named by the party giving notice is acceptable to act alone. If none of the arbitrators named are acceptable to the party receiving notice then that party shall name a single arbitrator who has agreed to act to serve on a panel to consist of that person, the arbitrator named by the party giving notice, and a third arbitrator named by the other two arbitrators. The two named arbitrators shall act within 10 business days of the naming of the second to name a third arbitrator.
3. Within five business days of the naming of the arbitrator or the establishment of the arbitration panel, the parties shall submit to the arbitrator or panel a list of the issues that are being submitted for resolution. Following these submissions, the parties shall have seven business days to comment on the issues proposed for submission. Within 14 business days of being named the arbitrator or the establishment of the arbitration panel, the arbitrator or the panel shall establish a timetable to resolve the matter which shall not exceed 90 days. The timetable shall provide for discovery, submission of written argument and other materials, and if requested by either party for oral presentation including presentation of witnesses. Following submission of the materials and argument the arbitrator or panel shall, consistent with this Agreement, determine and award taxes due or refunds owed as the circumstances warrant. The award of the arbitrator or panel shall set forth the factual findings, legal conclusions, and conclusions as to the interpretation of the terms of this

Agreement on which it is based. The monetary award of the arbitrator or panel shall be dated and shall be final and binding and shall survive termination of this Agreement.

4. Each party shall bear their own costs incurred in the dispute resolution. The costs and fees charged by an arbitrator or arbitration panel shall be borne equally by the parties.
5. In order to serve as an arbitrator under this Agreement for the purpose of making a final accounting following termination, candidates must be admitted to practice law in the court of highest jurisdiction in any state of the United States or the District of Columbia, shall be a member in good standing of the bar of admission, and shall have experience in taxation or federal Indian law.
6. Except as otherwise provided in this § XV(C) or mutually agreed by the parties, the arbitration shall proceed in accordance with the policies and procedures of the Commercial Rules of Arbitration of the American Arbitration Association; provided, that the arbitration itself shall not be administered by or proceed before the American Arbitration Association.

#### **XVI. NO THIRD PARTY RIGHTS CREATED**

Nothing in this Agreement shall be construed to create any rights in third parties who are not parties to this Agreement, or constitute a basis for any third-party challenge or appeal, except as provided in § XIV(C)(2) with respect to other Tribes not parties to this Agreement who intervene in Dispute Resolution under this Agreement.

#### **XVII. NOTICE**

##### **A. General**

1. Except as otherwise expressly provided in this Agreement, notice regarding tax matters arising between the State and Tribal Members or the State and Tribal Entities shall be directed to the member or entity in accordance with State law.
2. Where this Agreement provides that a matter is to be resolved in a State or Tribal court or tribunal, the rules and procedures of the designed court or tribunal shall control all matters of notice except as otherwise expressly provided in this Agreement.
3. Where this Agreement provides that a specified form be filed with the State for the purpose of (i) making a remittance to the State of taxes or fees, or (ii) seeking refund from the State, then the form, remittance, or refund request shall be filed and sent in accordance with its instructions.

4. Where a notice is to be given under the terms of this Agreement, the notice shall be made by personal delivery, overnight courier, or first class, certified or registered mail unless otherwise specified in this § XVII.
5. Where under the terms of this Agreement notice is required to be given to or a request is to be made of the Tribal police or public safety department such notice or request shall be given by personal delivery to or by first class mail to Saginaw Chippewa Indian Tribe of Michigan, ATTENTION: TRIBAL CHIEF, 7070 East Broadway, Mt. Pleasant, MI 48858

B. Specific Notices

All notices and communication between the State and the Tribe with respect to the following matters shall be sent to:

For the Tribe:

Tribal Chief  
Saginaw Chippewa Indian Tribe of Michigan  
7070 East Broadway  
Mt. Pleasant, MI 48858

with copy to: Tribal General Counsel  
7070 East Broadway  
Mt. Pleasant, MI 48858

For the State:

State Treasurer  
Michigan Department of Treasury  
Attention: Tribal Liaison  
430 West Allegan Street  
Lansing, MI 48922

- § I(C) – State Law Amendments. Notices provided for under § I(C) may be delivered electronically.
- § I(E)(4) – Protocol for exchange, retention, and destruction of taxpayer information.
- § I(F) – Annual Summit.
- § I(G) – Sovereign Immunity, all matters. All notices provided for under § I(G) shall be by registered or certified mail with return receipt.
- § II(K) – Relating to status of lands as TTL.
- § VIII – General Administration; all lists to be sent to State by December 15 of each year.
- § X – Administration: Motor Fuel; all matters except refund requests.
- § XI – Administration: Tobacco Products; all matters except refund requests.

- § XII – Administration: Sales Tax and Use Tax; all matters except refund requests.
- § XIII – Enforcement; all matters except notice to Tribal police or public safety, written statements under § XIII(C)(4)(b)(ii), and notice of audit to Tribal Members or Tribal Entities.
- § XIV – Dispute Resolution, all matters. All notices provided for under § XIV shall be by registered or certified mail with return receipt.
- § XV – Termination, all matters. All notices provided for under § XV shall be by registered or certified mail with return receipt.

C. Where Notice Not Specified

In those instances where a party to this Agreement desires to send a written notice or other written communications to the other party and the person or office is not otherwise specified under this Agreement, the notice or communication shall be directed to:

Tribe: Tribal Chief and Tribal General Counsel  
State: State Treasurer Attention: Tribal Liaison

D. Change of Person or Office That is to Receive Notice

A party to this Agreement may change the person or office to whom a notice is to be sent under this Agreement by directing a notice to that effect by registered or certified mail with return receipt clearly stating that a change in person or office to be notified under the terms of this Agreement is intended, providing a reference to the particular notice provision to be changed, and stating the person or office to whom the notice is to be sent commencing as of a specific date not less than 14 days after the notice of the change. A party receiving notice of such a change shall confirm by sending an acknowledgment of the change to the other party by certified or registered mail return receipt requested.

## **XVIII. AMENDMENT**

The terms of this Agreement may be amended, to the extent permitted by law, only upon a mutual, written agreement executed by an authorized representative of each party.

## **XIX. EFFECTIVE DATE AND IMPLEMENTATION DATE**

A. Effective Date

This Agreement shall become binding upon the parties on the date on which the last of the following actions occurs:

1. State legislation taking effect that authorizes the Department to enter into the Agreement on behalf of the State;
2. Signature by the State Treasurer or his or her designee as authorized by the State legislation;
3. Signature by a representative of the Tribe; and
4. Certification by the Tribe's legal counsel that the signatory acting on behalf of the Tribe has the necessary authority to enter into this Agreement and to bind the Tribe to this Agreement.

**B. Implementation Date**

The terms of this Agreement shall be implemented commencing upon a date agreed to by the Department and the Tribe following receipt by the Department of certification by the Tribe's legal counsel that the Tribe has taken all necessary steps to bind Tribal Members and Tribal Entities to the terms of this Agreement.

**STATE OF MICHIGAN**

**SAGINAW CHIPPEWA INDIAN  
TRIBE OF MICHIGAN**

By: Robert J. Kleine  
ROBERT J. KLEINE  
Michigan State Treasurer  
First Floor, Austin Building  
Lansing, MI 48922

By: Dennis V. Kequom  
Dennis V. Kequom, Sr., Tribal Chief  
Saginaw Chippewa Indian Tribe of Michigan  
7070 East Broadway  
Mt. Pleasant, MI 48858

**FIRST AMENDMENT TO THE TAX AGREEMENT BETWEEN THE  
SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN AND THE STATE OF  
MICHIGAN**

This First Amendment to the Tax Agreement between the Saginaw Chippewa Indian Tribe of Michigan (hereafter "Tribe") and the State of Michigan (hereafter "State") is executed on the date(s) indicated below and shall be effective as of January 1, 2012.

**Recitals:**

On the 17th day of December, 2010, the Tribe and the State entered into a Tax Agreement which was implemented on the 1st day of June, 2011.

§ XVIII of the Tax Agreement provides that the Agreement may be amended upon the mutual, written agreement executed by an authorized representative of each party.

Now, in accordance with § XVIII of the Tax Agreement, the parties make the following amendments to the Tax Agreement:

1. § III(A)(2) is amended to read as follows:
  2. Resident Tribal Member
    - a. Tangible personal property, other than motor vehicles, purchased or acquired by a Resident Tribal Member for his or her commercial use is exempt from both sales tax and use tax if the transaction takes place in the Tribal and Trust Lands and the property is used exclusively within the Tribal and Trust Lands.
    - b. Purchases by a Resident Tribal Member of tangible personal property for personal use are exempt from both the sales tax and use tax if the transaction takes place in the Agreement Area and the property is used exclusively within the Agreement Area.
    - c. Resident Tribal Members are exempt from both the sales tax and use tax on the following items regardless of where purchased or used provided they are purchased for non-commercial use, used primarily by the Resident Tribal Member and principally garaged, berthed, or stored within the Agreement Area:
      - i. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles;
      - ii. Recreational watercraft;
      - iii. Snowmobiles; and

iv. Off road vehicles.

Where an item is purchased under this subsection and subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a), the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the item at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement will not be required where the retail dollar value at the time of transfer is below \$2,000 for a passenger vehicle or is below \$1,000 for other enumerated items.

- d. Resident Tribal Members are exempt from both the sales tax and use tax on modular homes and mobile homes used as their principal residence. Where a mobile home purchased under this subsection is subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a), the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the mobile home at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement shall not be required where the retail dollar value of the mobile home at the time of transfer is below \$2,000.
- e. The exemptions in § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b) shall apply in full to 1) purchases made solely by a Resident Tribal Member where the items are solely titled in the name of the Resident Tribal Member, 2) purchases made jointly by a Resident Tribal Member and his or her Resident Tribal Member spouse where the item is titled exclusively in one or both names, or 3) purchases made exclusively by multiple Resident Tribal Members where the item is titled exclusively in one or more of the Resident Tribal Member purchasers' names. With regards to § III(A)(2)(b) (only for purchase and affixation of materials for construction, renovation, or improvement of the Resident Tribal Member's principal residence), § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b), the Resident Tribal Member shall qualify for a 50 percent exemption on purchases that are made by the Resident Tribal Member, or their non-Resident Tribal Member spouse, and exclusively titled in both their names. With regards to § III(A)(2)(c) only, a Resident Tribal Member minor, licensed to drive a motor vehicle in the state of Michigan, shall qualify for a 50 percent exemption on purchases that are at least 50 percent made by the Resident Tribal Member and exclusively titled in the Resident Tribal Member's and the Resident Tribal Member's non-Resident Tribal Member parent's name. This subsection does not otherwise alter any of the other requirements identified in § III(A)(2)(b), § III(A)(2)(c), § III(A)(2)(d), and § III(A)(3)(b).



2. §IV is amended to read as follows:

**IV. Income Tax**

A. Part 1 (person other than a corporation as defined under part 1 Section 51(8)(A) of Act No. 38 of the public acts of 2011)

1. Non Business Income

Resident Tribal Members are exempt from State income tax on all Non Business income including but not limited to:

- a. All income derived from wages are exempt whether the wages are earned within the Agreement Area or outside of the Agreement Area;
- b. All interest and passive dividends are exempt;
- c. All rents and royalties derived from real property located within the Agreement Area are exempt;
- d. All rents and royalties derived from tangible personal property, to the extent the personal property is utilized within the Agreement Area, are exempt;
- e. Capital gains from the sale or exchange of real property located within the Agreement Area are exempt;
- f. Capital gains from the sale or exchange of tangible personal property which is located within the Agreement Area at the time of sale are exempt;
- g. Capital gains from the sale or exchange of intangible personal property are exempt;
- h. All pension income and benefits including, but not limited to, 401(k), IRA, defined contribution plan, and defined benefit plan payments are exempt;
- i. All per capita payments by the Tribe to Resident Tribal Members are exempt without regard to the source of payment; and
- j. All gaming winnings are exempt.

2. Business Income

Resident Tribal Members are exempt from the State income tax on business income as follows:

Business income shall be apportioned in the manner provided in the State Income Tax Act and, with the exception of transportation services, shall be by application of the sales factor. In arriving at the portion to be taxed, the numerator provided in that section shall include sales in the State and shall exclude sales which are outside of the State or within the Tribal and Trust Lands. The denominator shall consist of all sales everywhere. Business income includes income derived from a flow through entity. Transportation services shall be based on revenue miles as described under Section 132 of Act No. 38 of the public acts of 2011 except that revenue miles in Michigan shall exclude those within tribal and trust lands.

3. Treaty Fishing

All income derived from Treaty Fishing is exempt from the State income tax to the extent excluded from federal income.

4. Spouses

Spouses who are not Resident Tribal Members are subject to the State income tax.

B. Part 2 (Corporations)

1. For purposes of application of the tax enacted under part 2 of Act No. 38 of the public acts of 2011 (Corporate Income Tax or CIT) only, the following definitions shall apply:
  - A. "Tribe (CIT)" means any Tribe that has entered into a tax agreement with the State that is substantially similar to this Agreement.
  - B. "Expanded Tribal Agreement Area" means the lands within the combined Agreement Areas of each Tribe (CIT).
  - C. "Tribal Member (CIT)" means an individual who is an enrolled member of a Tribe (CIT).
  - D. "Resident Tribal Member (CIT)" means a Tribal Member (CIT) whose principal place of residence is located within his or her Tribe's Agreement Area.
  - E. "Tribal Entity (CIT)" means an entity other than a single Tribe (CIT) acting alone or single Resident Tribal Member (CIT) acting alone, that is wholly comprised of any combination of the Tribe (CIT) and Resident

Tribal Members (CIT), or is wholly owned by Resident Tribal Members (CIT).

2. The Corporate Income Tax (CIT) exemptions provided by this Agreement will be applied without regard to the law under which an entity is organized. Publicly traded entities shall be subject to the CIT without regard to Tribe (CIT) or Tribal Member (CIT) ownership and without regard to the Expanded Tribal Agreement Area.
3. Entities taxable under the CIT in which the ownership interests are entirely comprised of one or more Tribes (CIT), Tribal Members (CIT) or Tribal Entities (CIT) that engage in business activity within the State will apportion their tax base by application of the statutory sales factor to determine the portion of the tax base attributable, if any, to the State but outside the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area will be exempt from the CIT.
4. Entities taxable under the CIT which are not wholly owned by any combination of Tribes (CIT), Tribal Members (CIT) or Tribal Entities (CIT) will apportion their tax base by application of the statutory sales factor to determine the portion of the tax base attributable to the State and to the Expanded Tribal Agreement Area. The portion of the tax base attributable to the Expanded Tribal Agreement Area which is equal to the percentage of ownership interests held in combination of Tribes (CIT), Tribal Members (CIT) or Tribal Entities (CIT) will be exempt. The portion of the tax base attributable to non Tribes (CIT), Non Tribal Members (CIT) or Non Tribal Entities (CIT) is subject to the CIT for activity within the State both within and outside of the Expanded Tribal Agreement Area. In calculating the State sales factor of the apportionment formula the numerator shall only exclude sales that are destined to:
  - A. The Tribe (CIT);
  - B. Resident Tribal Members (CIT); and
  - C. Sales shipped to destinations outside of the State.

C. Withholding and Reporting

1. Tribal, Tribal Member, and Tribal Entity employers located within the Agreement Area will withhold and remit to the State income tax described under subsection A of this section, from all employees who are not Resident Tribal Members.
2. Where the tribe, tribal members, and tribal entities disburse pension or annuity payments for those who are not resident tribal members they will withhold on the taxable part of the payments as described under Section 703(1) of Act No. 38 of the public acts of 2011.

3. Flow through entities wholly or partially owned by the tribe, tribal members, or tribal entities, will withhold a tax on the distributive share of taxable income of each nonresident member of the flow through entity who is an individual as described under Section 703(3) of Act No. 38 of the Public Acts of 2011.

4. Flow through entities wholly or partially owned by the tribe, tribal members, or tribal entities, with more than \$200,000 of allocated or apportioned business income will withhold on the distributive share of the business income of each member as described under Section 703(4) and (5) of Act No. 38 of the Public Acts of 2011.

5. Eligible production companies wholly or partially owned by the tribe, tribal members, or tribal entities shall withhold as described under Section 703(9) of Act No. 38 of the Public Acts of 2011.

6. The Tribe will report to the State gaming winnings in the same manner as reported to the federal government.

7. The Tribe's casino operators and/or entertainment facility operators will report gross receipts and contact information regarding each professional performer in a manner consistent with reporting practices required by the State for non-Tribal casino operators and/or entertainment facilities.

3. § IX is amended to read as follows:

**IX. ADMINISTRATION: INCOME TAX, SINGLE BUSINESS TAX,  
AND MICHIGAN BUSINESS TAX**

A. Income Tax

1. Part 1 – Individual (§IV(A))

All Resident Tribal Members shall file a State individual income tax return if they owe a Michigan individual income tax, are due a refund, or their federal adjusted gross income exceeds their exemption allowance. (See MCL 206.30 (2) and (3)). In addition a Resident Tribal Member shall file a return in all instances where a federal return is required in order to eliminate unnecessary correspondence with the Department. A taxpayer who is entitled to exemption based on this Agreement shall complete a Schedule in accordance with its instructions whereat the subtractions will be taken. These subtractions shall then be carried over to the MI 1040.

2. Part 2 – Corporate (§IV(B))

A taxpayer claiming entitlement to exemptions provided in this agreement shall prepare and file the Michigan Corporate Income Tax (CIT) annual return form 4891. A taxpayer claiming CIT exemption under this Agreement shall complete a separate schedule which will guide the taxpayer through the special apportionment calculations to arrive at the non-exempt sales numbers which will then be carried over to Form 4891 for use in completing the return.

**B. Withholding**

Withholding is to be done in accordance with regulations/instructions applicable to all persons required to withhold.

**C. Single Business Tax**

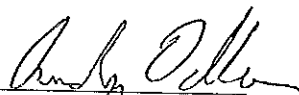
A taxpayer claiming entitlement to exemptions provided in this Agreement shall prepare and file the SBT annual return form C-8000. The C-8000 shall have a box on its face indicating that the taxpayer is claiming exemptions under this Agreement. A taxpayer who checks that box will be directed to complete a separate schedule which will guide the taxpayer through the special apportionment calculations to arrive at the non-exempt property, payroll and sales numbers which will then be carried over to the C-8000H for use in completing the return.

**D. Michigan Business Tax**

A taxpayer claiming entitlement to exemptions provided in this Agreement shall prepare and file the MBT annual return form 4567. A taxpayer claiming MBT exemption under this Agreement shall complete a separate schedule which will guide the taxpayer through the special apportionment calculations to arrive at the non-exempt sales numbers which will then be carried over to form 4567 for use in completing the return.

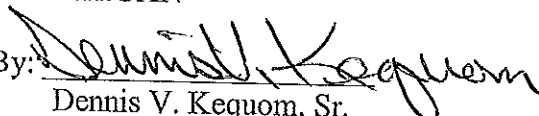
Except as amended by this First Amendment to the Tax Agreement, the terms of the Tax Agreement remain in full force and effect

**STATE OF MICHIGAN**

By:   
Andy Dillon  
Michigan State Treasurer  
First Floor Treasury Building  
Lansing, MI 48922

Date: 1/14/13

**SAGINAW CHIPPEWA INDIAN TRIBE  
OF MICHIGAN**

By:   
Dennis V. Kequom, Sr.  
Tribal Chief  
7070 East Broadway  
Mt. Pleasant, MI 48858

Date: 9-7-12

**SECOND AMENDMENT TO THE TAX AGREEMENT BETWEEN THE  
SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN AND THE STATE OF  
MICHIGAN**

This Second Amendment to the Tax Agreement between the Saginaw Chippewa Indian Tribe of Michigan and the State of Michigan is executed on the date(s) indicated below and shall be effective as of January 1, 2015.

**Recitals:**

On the 17th day of December, 2010, the Saginaw Chippewa Indian Tribe of Michigan and the State of Michigan entered into a Tax Agreement which was implemented on the 1st day of June, 2011.

§ XVIII of the Tax Agreement provides that the Agreement may be amended upon the mutual, written agreement executed by an authorized representative of each party.

On the 14th day of January, 2013, the Saginaw Chippewa Indian Tribe of Michigan and the State of Michigan, in accordance with § XVIII, entered into a First Amendment to the Tax Agreement which was effective as of the 1st day of January, 2012.

Now, in accordance with § XVIII of the Tax Agreement, the parties make the following amendments to the Tax Agreement:

§ XII(C)(3) is amended to read as follows:

3. Refund Table – Resident Tribal Members

A Resident Tribal Member shall be entitled to an annual refund representing sales tax and use tax paid on tangible personal property acquired under § III(A)(2)(b) (except for the purchase and affixation by the Resident Tribal Member of materials for construction, renovation, or improvement of his or her principal residence within the Agreement Area). This refund shall apply under both the *Tribal Certificate of Exemption* method described in § XII(C)(1), above and Refund Method described in § XII(C)(2) above. This refund shall be determined by use of the following table:

Resident Tribal Member's federal Adjusted Gross Income modified to include Social Security benefits, Social Security disability benefits, Railroad Retirement benefits, unemployment benefits, fishing income under section 7873 of the Internal Revenue Code, Public Assistance payments made directly to a Resident Tribal Member pursuant to a Tribal supplemental assistance program qualifying for exemption under the Tribal General Welfare Exclusion Act of 2014, and disability income to the extent they are specifically exempt from or excluded from the

computation of federal Adjusted Gross Income (but not to exceed \$80,000) x 15% x 6%

The Table shall be reviewed upon the written request of either party with notice to all other tribes that have agreements that are substantially similar to this Agreement but not more frequently than once every three years. It is the intent of the parties that any revision to the Table shall be uniformly applied to all tribes that have agreements that are substantially similar to this Agreement.

**For purposes of this sub-section (C)(3) only, "Public Assistance" means government aid to low income individuals**

§III (A)(2)(c) is amended to read as follows:

c. Resident Tribal Members are exempt from both the sales tax and use tax on the following items regardless of where purchased or used provided they are purchased for non-commercial use, used primarily by the Resident Tribal Member and principally garaged, berthed, or stored within the Agreement Area:

- i. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles;
- ii. Recreational watercraft;
- iii. Snowmobiles; and
- iv. Off road vehicles.

Where an item is purchased under this subsection and subsequently transferred to a non-Resident Tribal Member relative and the transfer would be exempt under MCL 205.93(3)(a) **or MCL 205.94bb**, the Resident Tribal Member shall reimburse the State an amount equal to the current sales or use tax rate times the retail dollar value of the item at the time of the transfer. The reimbursement shall be paid to the Department within 30 days of the date of transfer. Such reimbursement will not be required where the retail dollar value at the time of transfer is below \$2,000 for a passenger vehicle or is below \$1,000 for other enumerated items.

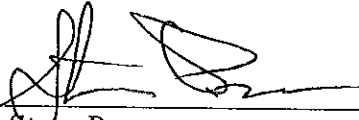
Except as amended by this Second Amendment to the Tax Agreement, the terms of the Tax Agreement as previously amended by the First Amendment remains in full force and effect.

**STATE OF MICHIGAN**

By:   
\_\_\_\_\_  
Nick A. Khouri  
Michigan State Treasurer  
First Floor Treasury Building  
Lansing, MI 48922

Date: 12-17-15

**SAGINAW CHIPPEWA INDIAN  
TRIBE OF MICHIGAN**

By:   
\_\_\_\_\_  
Steve Pego  
Tribal Chief  
7070 East Broadway  
Mt Pleasant, MI 48858

Date: 8-10-15



Appendix A  
to  
Agreement between the State of Michigan  
and the Saginaw Chippewa Indian Tribe

I. Agreement Area per § II(A)

- Isabella County: the following survey townships: T16N, R3W; T15N, R5W; T15N, R4W; T15N, R3W; T14N, R5W; survey sections 1-18 and 21-24 in T14N, R4W; and survey sections 1-21 in T14N, R3W; and
- Arenac County: those portions of survey sections 20-21 and 29-32 on the mainland of the Lower Peninsula in T18N, R5E; and survey sections 15 and 16 in T18N, R4E.

II. Tribal and Trust Lands per § II(K)

K-1. Per § II(K)(1) list of lands currently held in federal trust for the benefit of the Tribe that have TTL and AA status regardless of how the lands are used:

ISABELLA COUNTY

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
SIMPSON	ISABELLA	CHIPPewa	320	?		YES	1/15/38

Southwest Quarter (SW ¼); and Southeast Quarter (SE ¼) of Northwest Quarter (NW ¼) and South half (S½) of Northeast Quarter (NE ¼) of Northwest Quarter (NW ¼); all in Section Seventeen (17) township fourteen (14) North, Range three (3) West.

TAX ID. #'s:

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
BENFORD/ WALKINGTON	ISABELLA	CHIPPewa	160	?	?	YES	1/21/38

The South Half (S ½) of the Northwest Quarter (NW ¼); and North Half (N ½) of the Southwest Quarter (SW ¼) of Section Twenty (20), in Township Fourteen (14) North of Range Three (3) West.

TAX ID. #'s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	PRICE	RESERVATION	TRUST DATE
AXTELL	ISABELLA	CHIPPewa	30	?		YES	7/8/41

The South Half (S 1/2) of the Southwest Quarter (SW 1/4) of the Northwest Quarter (NW 1/4) of Section Seventeen (17), Township Fourteen (14) North, Range Three (3) West; and the South Half (S 1/2) of the North Half (N 1/2) of the Southwest Quarter (SW 1/4) of the Northwest Quarter (NW 1/4) of Section Seventeen (17), Township Fourteen (14) North, Range Three (3) West.

TAX ID. #'s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	PRICE	RESERVATION	TRUST DATE
PARKER	ISABELLA	CHIPPewa	40	?		YES	3/16/42

The Northwest Quarter (NW 1/4) of the Northwest Quarter (NW 1/4) of Section Twenty (20) Township Fourteen (14) North, Range Three (3) West, Michigan, subject to an easement granted to the Dow Chemical Company to maintain a pipe line and electric transmission lines, on, over and across said NW 1/4 of the NW 1/4, Section 20, Township 14 North, Range 3 West; said easement being filed for record in the office of the register of deeds of Isabella Co., MI, in Liber 151, Page 190.

TAX ID. #'s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	PRICE	RESERVATION	TRUST DATE
ZINGERY	ISABELLA	CHIPPewa	60	9/4/84		YES	12/11/84

Record No: 209-59.61      Recorded 9/5/85

The S 1/2 of the SW 1/4 of Section 20, T14N, R3W, EXCEPT a parcel of land commencing at the SW corner of said Section 20 which is the point of beginning; thence N 00°01'30" E, 690.00 feet along the W line of said Section 20; thence E, 1,356.40 feet parallel with the S line of said Section 20 to the center line of Miser Drain; thence S 15°00'00" W, 690.41 feet along the centerline of the Miser Drain; thence S, 23.10 feet along the centerline of the Miser Drain to the S line of Section 20; thence W, 1,178.10 feet along said S line to the point of beginning.

TAX ID. #'s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	PRICE	RESERVATION	TRUST DATE
SCHUCKMAN	ISABELLA	CHIPPEWA	51	6/29/87		YES	1/5/89

*Record No: 472-17 Recorded: 3/1/89*  
 The N 1/4 of SE 1/4, EXCEPT the South 340 feet of the East 270 feet of the North 60 acres of the N 1/4 of the SE 1/4 of Section 20, T14N, R3W, Chippewa Township, Isabella County, Michigan, and EXCEPT a parcel of land being a part of the NE 1/4 of the SE 1/4 of Section 20, T14N, R3W, Chippewa Township, Isabella County, Michigan, described as Commencing at the E 1/4 corner of said Section 20; thence South 154.76 feet along the E line of said Section 20 to the point of beginning; thence continuing South 490.00 feet along said E line; thence N 89° 26' 00" W, 535.00 feet; thence North 490.00 feet; thence S 89° 26' 00" E, 535.00 feet to the E line of said Section 20 which is the point of beginning, and EXCEPT a parcel of land being part of the NE 1/4 of the SE 1/4 of Section 20, T14N, R3W, Chippewa Township, Isabella County, Michigan, Described as: Commencing at the E 1/4 corner of said Section 20; thence South 644.76 feet along the E line of said Section 20 to the point of beginning; thence continuing South 10.00 feet along said E line; thence N 89° 26' 00" W, 270 feet; thence South 340.00 thence N 89° 26' 00" W, 121.00 feet; thence North 350.00 feet; thence S 89° 26' 00" E, 391.00 feet to the E line of said Section 20 which is the point of beginning.

TAX I.D. #s: 2-020-40-001-03

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	PRICE	RESERVATION	TRUST DATE
BASELINE CEMETERY	ISABELLA	ISABELLA	3.4	2/10/88	7	YES	8/20/88

*Record No: 472-308 Recorded: 1/2/91*  
 Part of the Southwest Quarter (SW 1/4) of Section 35, Township 15 North, Range 4 West, Isabella Township, Isabella County, Michigan, described as beginning at a point which is South 89° 49' 25" East, 1761.04 feet and North 0° 10' 35" East, 58.00 feet from the Southwest corner of said Section 35; thence North 0° 10' 35" East, 400.19 feet; thence North 39° 50' 39" East, 285.00 feet to the West right-of-way line of US-27 which is on a curve to the left having a radius of 753640 feet and a central angle of 13° 00'; thence along said West right-of-way line along a chord having a bearing distance of North 5° 58' West, 711.58 feet; thence North 89° 49' 25" West, 329.24 feet; thence South 0° 10' 35" West, 330.00 feet; thence South 89° 49' 25" East, 339.97 feet to a point 33 feet from said West right-of-way line; thence parallel with said West right-of-way line along a chord having a bearing and distance of South 4° 45' 54" East, 367.86 feet; thence South 39° 50' 39" West, 199.27 thence North 89° 49' 25" West, 39.92 feet; thence South 0° 10' 35" West, 44.00 feet; thence North 89° 49' 25" West, 414.26 feet; thence South 0° 10' 35" West, 58.00 feet; thence South 89° 49' 25" East, 33.00 feet to the point of beginning.

TAX I.D. #s: 9-035-30-004-00

SITE GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
BEZINGOBERI	ISABELLA	CHIPPEWA	71.5	7/19/89		YES	2/20/90

*See Record No: 472-342 Recorded: 3/12/1991*  
 The S 1/4 of the NE 1/4 of Section 20, T14N, R3W, EXCEPT a parcel described as beginning at a point on the E line, which is North 132 feet from the E 1/4 corner, thence continuing North 198 feet along said East line; thence N 89° 55' E 330 feet to the point of beginning, and EXCEPT a parcel described as beginning at the E 1/4 corner of Section 20, T14N, R3W, thence North 132.00 feet, thence N 89° 55' W 330.00 feet; thence South 132 feet, thence S 89° 55' E 330 feet along the E-W 1/4 line to the point of beginning.

TAX I.D. #: 2-020-20-004-00

SITE GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
SORUCOMANII	ISABELLA	CHIPPEWA	6.02	2/1/91		YES	5/7/93

*Record No: 472-354 Recorded: 8/23/1991*  
 A parcel of land being part of the NW 1/4 of the SE 1/4 of Section 20, T14N, R3W, described as commencing at the E 1/4 corner of said Section 20; thence South 154.76 feet along the E line of said

Section 20 to the point of beginning; thence continuing South 490.0 feet along said E line; thence N 89° 26' 0" W, 535.00 feet; thence North 490 feet, thence S 89° 26' 0" E, 535.00 feet to the E line of said Section 20 which is the point of beginning, Chippewa Township, Isabella County, Michigan.

TAX I.D. #: 2-020-40-001-00

SUBGRANTOR	COUNTY	TOWNSHIP	ACRES	FER DATE	PRICE	RESERVATION	TRUST DATE
ERVIN	ISABELLA	CHIPPewa UNION	344.74	11/11/93		YES (EXCEPT 35.47 ACRES)	10/28/97

Approved 10/28/97

A parcel of land being part of the N 1/4 of Section 18, T14N, R3W, described as beginning at a point on the E-W 1/4 line of said Section which is East 2281.0 feet from the W 1/4 corner of said Section thence N 0°07' E, 2382.19 feet; thence S 89°42'45" E, 969.86 feet; thence S 0°08'08" W, 175.22 feet; thence S 89°43'52" E, 266.42 feet; thence S 0°08'08" W, 2201.12 feet; thence N 89°59' W, 932.84 feet along the E-W 1/4 line to the interior 1/4 corner of said Section; thence West 302.56 feet along said E-W 1/4 line to the point of beginning; EXCEPT a part of the SW 1/4 of the NE 1/4 of Section 18, T14N, R3W, described as beginning at a point on the E-W 1/4 line of said Section which is S 89°59' E, 150.0 feet from the interior 1/4 corner, thence N 0°07' E, 450 feet, thence S 89°59' E, 425 feet, thence S 0°07' W, 450 feet, thence N 89°59' W, 425 feet to the point of beginning, Chippewa Township, AND

TAX I.D. #'s: 2-018-10-004-00; 2-018-20-006-00; and 2-018-20-008-06

Part of the NW 1/4 of Section 18, T14N, R3W, described as beginning at a point on the West Section line which is N 0°23'50" W, 208.7 feet from the W 1/4 corner of Section 18; thence N 0°23'50" W, 1011.3 feet; thence N 89°29'10" E, 1625.0 feet parallel with the E-W 1/4 line; thence S 0°23'50" E, 873.5 feet; thence S 89°29'10" W, 377.15 feet; thence S 0°23'50" E, 137.8 feet; thence S 89°29'10" W, 1247.85 feet to the point of beginning, Chippewa Township, AND

TAX I.D. #'s: 2-018-10-008-04

A parcel of land being part of the NW 1/4 of Section 18, T14N, R3W, described as beginning at a point on the West line of Section 18 which is North 1220.0 feet from the W 1/4 corner of Section 18; thence North 680.07 feet along the West Section line; thence East 495.0 feet parallel with the E-W 1/4 line of Section 18; thence North 483.3 feet parallel with the West Section line to a point which is 163.0 feet South of the South right of way line of M-20 (Pickard Road); thence East 1386.0 feet parallel with the South right of way line of M-20; thence South 1164.19 feet parallel with the West Section line; thence West 1881.0 feet parallel with the E-W 1/4 line of Section 18, to the point of beginning, Chippewa Township, AND

TAX I.D. #'s: 2-018-10-006-00

The N 1/4 of the N 1/4 of the NE 1/4 of Section 19, T14N, R3W, EXCEPT the North 40 rods of the East 20 rods thereof Chippewa Township, AND

TAX I.D. #'s: 2-019-20-002-00

The E 1/4 of the NE 1/4 of Section 18, T14N, R3W, EXCEPT the North 20 rods, AND EXCEPT the South 20 rods of the W 1/4 thereof, Chippewa Township, AND

TAX I.D. #'s: 2-018-20-001-00

The SE 1/4 of Section 18, T14N, R3W, EXCEPT the North 16 rods of the West 12 rods, 2 feet thereof, Chippewa Township, AND

TAX I.D. #'s: 2-018-10-001-00; 2-018-10-002-00

The North 10 Acres of the SW ¼ of the NW ¼ of Section 17, T14N, R3W, Chippewa Township,  
AND

TAX ID. #s: 2-017-10-005-00

The S ¼ of the NW ¼ of the NW ¼ of Section 17, T14N, R3W, EXCEPT the plat of Greencrest  
Park, according to the plat recorded in Liber 6 of Plats, Page 351, Isabella County Records; AND  
EXCEPT a parcel commencing 65 feet East of the SW corner of Lot 49 of Greencrest Park,  
according to the plat recorded in Liber 6 of Plats, Page 351, thence East along the South line of said  
Plat 311 feet, thence South 25 feet, thence West 311 feet, thence North 25 feet to the point of  
beginning, Chippewa Township, AND

TAX ID. #s: 2-017-10-005-00

A parcel of land being part of the W ¼ of the NE ¼ of Section 18, T14N, R3W, described as  
beginning at a point on the E-W ¼ line which is S 89°59' E, 932.85 feet from the interior ¼ corner  
of said Section 18, thence N 0°08'08" E, 2201.12 feet, thence S 89°43'52" E, 400 feet, S 0°08'08"  
W, 2199.36 feet along the East N-S ¼ line of Section 18, thence N 89°59' W, 400 feet along the E-  
W ¼ line of Section 18 to the point of beginning, EXCEPT the East 8 rods of the South 20 rods  
thereof, Chippewa Township, AND

TAX ID. #s: 2-018-20-006-01

A parcel of land being part of the NW ¼ of Section 18, T14N, R3W, described as beginning at a  
point on the E-W ¼ line which is East 1881.0 feet from the W ¼ corner of said Section; thence N  
0°07' E, 2384.19 feet; thence S 89°42'45" E, 400.0 feet; thence S 0°07' W, 2382.19 feet; thence  
West 400.0 feet along the E-W ¼ line to the point of beginning, Chippewa Township, AND

TAX ID. #s: 2-018-10-008-00

Commencing at the SE corner of Lot 50 of Greencrest Park, according to the plat recorded in Liber 6 of Plats,  
Page 351, thence S 00°14'15" E 25 feet, thence S 89°45'03" E 66 feet, thence N 60°14'15" W 25 feet to the SW  
corner of Lot 51 of said Plat, thence N 89°45'03" W 66 feet to the point of beginning. Located in Sec 17, T14N,  
R3W.

TAX ID. #s:

The East 70 feet of the North 543 feet of the W ¼ of the SE ¼ of Section 13, T14N, R3W, EXCEPT  
the east 4 feet of the North 165 feet thereof, Union Township, AND

TAX ID. #s: 14-013-40-008-00

The W ¼ of the SE ¼ of Section 13, T14N, R3W, EXCEPT the South 107 feet of the West 140 feet  
thereof, AND EXCEPT the North 543 feet thereof, AND EXCEPT Highway US-27 on the West  
side of the property, Union Township, AND

TAX ID. #s: 14-013-40-008-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	PRICE	RESERVATION	TRUST DATE
BIELSKI	ISABELLA	UNION	8.5	4/28/77		YES	8/17/07

The East 10 acres of the Northwest Quarter (NW ¼) of the Northeast Quarter (NE ¼) of Section 13, Township 14 North, Range 4 West, Union Township, Isabella County, Michigan, EXCEPT the North 444 feet of the East Half (E ½) of the East 10 acres of said Northwest Quarter (NW ¼) of the Northeast Quarter (NE ¼) of Section 13, Township 14 North, Range 4 West, Union Township, Isabella County, Michigan.

TAX I.D. #'s: 037-14-013-20-024-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	PRICE	RESERVATION	TRUST DATE
ASSMANN	ISABELLA	CHIPPewa	75.46	3/30/93		NO	11/6/03

The N ½ of the NW ¼ of Section 19, T14N, R3W, Michigan, EXCEPT the South 208.7 feet of the West 208.7 feet, AND EXCEPT beginning on the West Section line South 386.32 feet from the NW corner of Section 19, thence South 417.42 feet, thence S 89°49'00" E, 208.71 feet, thence North 417.42 feet, thence S 89°49'00" W, 208.71 feet to the point of beginning, Chippewa Township.

TAX I.D. #'s: 2-019-10-001-02

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	PRICE	RESERVATION	TRUST DATE
ENZINGER II	ISABELLA	CHIPPewa	115.46	7/13/93		YES	1/12/04

Part of the E ½ of the SE ¼ of Section 17, T14N, R3W, Chippewa Township, Isabella County, Michigan, described as beginning at the SE section corner; thence N 00°12'15" W, 2661.82 feet along the E section line to the E ¼ corner; thence S 89°53'45" W, 1006.97 feet along the EW ¼ line; thence S 00°15'55" E, 353.01 feet (recorded as S 01°51' E, 351.00 feet); thence S 89°46'55" W, 316.00 feet (recorded as S 88°12' W, 316 feet); thence S 00°15'55" E, 2038.80 feet along the E NE ¼ line; thence E 177.00 feet; thence S 00°15'55" E, 0.90 feet; thence E 177.00 feet; thence S 00°15'55" E, 246.10 feet; thence E 966.17 feet along the S section line to the point of beginning, subject to the use of the N 33.0 feet, the E 33.0 feet and the S 32.0 feet thereof as Broadway, Shepherd Road and Remus Road respectively, AND

TAX I.D. #'s: 2-016-30-002-00

Part of the SW ¼ of Section 16, T14N, R3W, Chippewa Township, Isabella County, Michigan, described as beginning at a point on the W section line, which is N 00°12'15" W, 176.00 feet from the SW section corner; thence N 00°12'15" 1151.89 feet; thence N 89°48'45" E, 1312.94 feet along the E EW ¼ line as occupied; thence S 00°15'05" E, 1329.99 feet along the W NE ¼ line; thence S 89°54'15" W, 1114.03 feet along the S section line; thence N 00°12'15" W, 176.00 feet; thence S 89°54'15" W, 200.00 feet to the point of beginning, subject to the use of the S 33.0 feet and the W 33.0 feet thereof, as Remus and Shepherd Road, respectively.

TAX I.D. #'s: 02-017-40-001-00

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
GOO	ISABELLA	CHIPPewa	0.4	7/6/93		YES	11/20/03

A parcel of land commencing 33 feet South of the Northwest corner of the Southeast one-quarter (SE 1/4) of Section 17, T14N, R3W, Chippewa Township, Isabella County, Michigan, thence East 100 feet, thence South 173.71 feet, thence West 100 feet, thence North 173.71 feet to the place of beginning.

TAX I.D. #s: 2-017-40-003-01

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
POINTE	ISABELLA	CHIPPewa	5.03	6/16/93		YES	11/20/03

A parcel commencing on the West line of Section 18, T14N, R3W, 16 rods South of the S7/2 right of way line of M-20, thence South 12 rods, East 30 rods, North 18 rods to a point that is 10 rods South of the South right of way line of M-20, West 20 rods, South 6 rods, West 10 rods to the point of beginning, Chippewa township, AND

TAX I.D. #s: 2-018-10-008-01 and 2-018-10-006-01

A parcel commencing 1900.07 feet North of the West 1/4 corner of Section 18, T14N, R3W, thence North 176 feet, N 89°53' E, 495 feet, South 176 feet, S 89°53' W, 495 feet to the point of beginning, Chippewa Township.

TAX I.D. #s: 2-018-10-006-01

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
GERRARD	ISABELLA	CHIPPewa	37.08	12/29/93		NO	11/6/03

The West 41 acres of the North 50 acres of the W 1/4 of the NW 1/4 of Section 21, T14N, R3W, EXCEPT commencing at the SW corner thence North 190 feet; thence East 229.26 feet; thence South 190 feet; thence West 229.26 feet to the point of beginning; AND EXCEPT commencing at a point on the West Section line which is S 0°00'45" W, 518.0 feet from the NW corner of Section 21; thence S 89°59'15" E, at right angles 150.0 feet; thence S 0°00'45" W, at right angles 290.4 feet; thence N 89°59'15" W, 150.0 feet to the West Section line; thence N 0°00'45" E, along the West Section line, 290.4 feet to the point of beginning; AND EXCEPT commencing at a point on the West Section line which is S 0°00'45" W, 808.4 feet from the NW corner of Section 21; thence S 89°59'15" E, at right angles 150.0 feet; thence N 0°00'45" E, parallel with the West Section line 15.0 feet; thence S 89°59'15" E, at right angles 95.0 feet; thence S 0°00'45" W, parallel with the West Section line, 364.77 feet; thence N 89°59'15" W, 245.0 feet to the West Section line; thence N 0°00'45" E, 349.77 feet to the point of beginning, Chippewa Township.

TAX I.D. #s: 02-021-10-002-00



SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
PEROTTA	ISABELLA	CHIPPWA	86.42	7/12/96		YES	11/6/03

The Southwest Quarter (SW ¼) of the Northeast Quarter (NE ¼) of Section 4, T14N, R3W, AND

TAX I.D. #s: 2-004-20-003-00

The Southeast Quarter (SE ¼) of the Northwest Quarter (NW ¼) of Section 4, T14N, R3W, Chippewa Township, Isabella County, Michigan.

TAX I.D. #s: 2-004-10-004-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
COUGHLIN	ISABELLA	CHIPPWA	44.93	02/06		YES	11/6/03

**PARCEL A:** The Southeast ¼ of the Southwest ¼ of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, also described as: the Southeast ¼ of the Southwest fractional ¼ of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, more particularly described as beginning at the South ¼ corner of said Section 18; thence S 89°43'39" W, along the South line of said Section 18, 1322.99 feet; thence N 00°02'28" W, along the Westerly North-South ¼ line of said Section 18, 1323.34 feet to the intersection of said Westerly North-South ¼ line and the Southerly East-West ¼ line of said Section; thence N 89°44'01" E, along said Southerly East-West ¼ line, 1324.32 feet to the North-South ¼ line of said Section; thence S 00°00'59" W, along said North-South line 1323.21 feet to the point of beginning.

TAX I.D. #s: 02-018-30-012-00

**PARCEL B:** Commencing 226.65 feet West and 375 feet South of the interior ¼ of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, thence South 946.53 feet; thence East 226.65 feet; thence North 946.19 feet; thence West 226.65 feet to the point of beginning, also described as: part of the Northeast ¼ of the Southwest fractional ¼ of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, described as beginning at a point on the monumented East Plat line of Flory's Acres (Liber 09, Page 513), which is N 89°44'22" E, 2356.78 feet, previously recorded as 2356.91 feet and S 00°00'35" E, 375.00 feet, along the Northerly extension of said Plat line, from the West ¼ corner of said Section 18; thence continuing Southerly along said Easterly Plat line and its Southerly extension of "Flory's Acres" S 00°00'35" E, 948.24 feet to the Southerly East-West ¼ line of said Section 18; thence Easterly along said ¼ line N 89°44'01" E, 225.85 feet to the North-South ¼ line of said Section 18; thence N 00°00'59" E, along said ¼ line, 948.22 feet; thence S 89°44'22" W, parallel with the East-West line of said Section 226.37 feet to the point of beginning, subject to an existing 80 foot wide county drain easement.

TAX I.D. #s: 02-018-30-001-10

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
TODINK	ISABELLA	CHIPPEWA	131.8	4/23/97		YES	11/16/03

Part of the Southwest Quarter (SW ¼) of Section Seven (7), Township Fourteen North (T-14-N), Range Three West (R-3-W), Chippewa Township, Isabella County, Michigan, described as beginning at the Southwest Corner of Section 7, thence North 00°-11'-11" West, 786.00 feet along the West Section line; thence North 89°-48'-49" East, 544.54 feet; thence North 00°-11'-11" West, 355.00 feet; thence South 89°-48'-49" West, 544.54 feet; thence North 00°-11'-11" West, 1508.26 feet along the West Section line to the West ¼ Corner; thence North 89°-58'-00" East, 2589.30 feet

along the East and West ¼ line to the Interior ¼ Corner; thence South 00°-12'-24" East, 2640.40 feet along the North and South ¼ line to the South ¼ Corner; thence South 89°-46'-14" West, 1839.22 feet; thence North 00°-26'-14" West, 311.12 feet (recorded 311.14 feet) to an iron pipe survey stake; thence South 89°-33'-46" West, 140.00 feet; thence South 00°-26'-14" East, 312.61 feet (recorded 311.14 feet); thence South 89°-46'-14" West, 611.00 feet along the South Section line to the point of beginning.

TAX ID. #s: 02-007-30-001-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
PELCHER I	ISABELLA	CHIPPEWA	0.75	5/13/1997	YES	4/22/2003

Lot 6 & 7, "Supervisor's Plat of Howay's Subdivision", being a part of the NE 1/4 of the NE 1/4 of Sec 18, T14N - R3W, Chippewa Twp, Isabella County, MI. Tax ID: 02-090-90-006-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
PELCHER II	ISABELLA	CHIPPEWA	0.29	6/27/1997	YES	12/8/2003

Lot 1 & West 20 feet of Lot 2, Greenerest Park, being a part of the N 1/2 of the NW 1/4 of Sec 17, T14N - R3W, Chippewa Twp, Isabella County, MI. Liber 6 of Plats on page 351, Isabella County records. Tax ID: 02-080-00-001-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
POHL	ISABELLA	CHIPPEWA	1.00	12/1/97		YES	11/20/03

Commencing 611 feet East of the Southwest Corner of Section Seven (7), Township Fourteen North (T-14-N), Range Three West (R-3-W), thence North 311.14 feet (recorded 312.61 feet); thence East 140 feet; thence South 311.14 feet (recorded 313.12 feet); thence West 140 feet to the point of beginning. Chippewa Township, Isabella County, Michigan.

TAX ID. #s: 02-007-30-002-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	PRE DATE	PRICE	RESERVATION	TRUST DATE
MILCER	ISABELLA	CHIPPewa	16.3	1/20/98		NO	11/16/03

A parcel of land located in the S 1/4 of the N 1/4 of the NE 1/4 of Section 19, Township 14 North, Range 3 West, Chippewa Township, Isabella County, Michigan, more particularly described as beginning at a point on the East Section line which is S89°17'17"W, 663.74 feet from the NE corner of said Section 19; thence continuing along said Section line S89°17'17"W, 132.73 feet; thence S89°55'35"W, 330.01 feet; thence parallel to said East Section line S89°17'17"W, 528.01 feet to a point on the Northerly East-West 1/4 line of said Section 19; thence along said 1/4 line S89°55'35"W, 2322.95 feet to a point on the North-South 1/4 line of said Section 19; thence along said 1/4 line N00°02'20"E, 663.65 feet to a point on the North Line of the South 1/4 of the North 1/4 of the NE 1/4 of Section 19; thence N89°55'28"E, 2655.84 feet along said North Line to the point of beginning. (check against warranty deed)

TAX ID #s: 02-019-20-003-00 , 02-019-20-003-04

Grantor: Kelly  
 County: Isabella  
 Township: Chippewa

**Legal Land Description:**

The East 12 acres of the North 1/4 of the North 1/4 of the NW 1/4 of Section 17, T14N, R3W, EXCEPT the East 414 feet thereof, AND EXCEPT the West 168 feet thereof, AND EXCEPT that portion which lies North of a line that is 60 feet South of as measured, at right angles and parallel to the survey centerline of State Trunkline Highway M-20 as set out in a deed recorded at Liber 835, page 373, Chippewa Township, Isabella County, Michigan.

TAX ID #: 02-017-10-002-00

Grantor: Denslow  
 County: Isabella  
 Township: Chippewa

**Legal Land Description:**

The West 104 feet of the East 401 feet of the North 460 feet of the East 1/4 of the West 1/4 of the NE 1/4 of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan.

TAX ID #: 02-018-20-004-02

Grantor: Van Orden County: Isabella  
 Township: Chippewa

Parcel I:

Located in the West 1/4 of the Southeast 1/4 of Section 17, T14N, R3W, Chippewa Township, Isabella County, Michigan, Except:  
 A parcel commencing 33 feet South of the NW Corner, Thence East 417.42 Feet; Thence South 175.71 feet; Thence West 417.42 Feet to the West line of said NW 1/4 of the Southeast 1/4; Thence North 175.71 Feet to the point of beginning and except:  
 A parcel commencing 33 feet south of the NE corner of the West 1/2 of the SE 1/4 of Section 17, thence west 417.42 feet; thence south 351.42 feet; thence east 417.42 feet; thence north 351.42 feet to the point of beginning.

Parcel II:

A parcel commencing 33 feet south of the NE corner of the west 1/2 of the SE 1/4 of Section 17, T14N, R3W, thence west 417.42 feet; thence south 351.42 feet; thence east 417.42 feet; thence north 351.42 feet to the point of beginning, Chippewa Township, Isabella County, Michigan.

TAX ID #'s : 02-017-40-002-00 , 02-017-40-004-00

Grantor: Weckesser  
 County: Isabella  
 Township: Chippewa

Legal Land Description:

Part of the Southeast 1/4 of the Northeast 1/4 of Section 13, T14N, R4W, described as beginning at a point on the East Section line which is North 00°23'50" West, 260.00 feet from the East 1/4 corner; thence North 00°23'50" West, 400.00 feet; thence North 88°57'50" West, 483.00 feet along the South line of Enterprise Park (Liber 10 of plat, page 589); thence South 00°23'50" East, 400.00 feet; thence South 88°57'50" East, 483.00 feet to the Point of Beginning, Union Township, Isabella County, Michigan, subject to the use of the East 50 feet thereof as Summerston Road. Also subject to the use of the West 10 feet of the East 60 feet thereof as private easement for public utilities, containing 4.44 acres, more or less. TAX ID #: 14-013-20-043-05  
 Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental function.

SIYE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
DOHERTY	ISABELLA	CHIPPEWA	0.42	N/A		11/20/03

Part of the NW 1/4 of Sec 17, T14N-R3W Chippewa Twp, Isabella County, MI. Described as beginning at a point on the North line of said Sec 17 which is S 88°03'24" E along said North Sec line, 309.00 ft; thence continuing along said North Sec line, S 88°03'24" E, 80.43 ft; thence S 01°32'10" W along the monumented plat line of "Greencrest Park" (Liber 6 of plat, page 351), 329.52 ft (recorded as S 01°35'00" W, 330 ft); thence N 88°02'40" E along the monumented and calculated plat line of said "Greencrest Park" (recorded as N 88°03'00" W), 80.70 ft; thence N 01°35'00" E, parallel with the West line of said Sec 17, 329.50 ft (recorded as 330 ft) to the point of beginning, except the North 100.00 ft, thereof.

Containing 0.42 acres, more or less. Subject to the use of the right-of-way of Pickard (M-20) Rd, and to any other easements, restrictions and rights-of-way of record. Tax ID: 02-017-10-007-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
FULK	ISABELLA	CHIPPEWA	.14, .28, .28, .28	3/24/2000		12/8/2003

Sec 17, Four Parcels: Greencrest Park Subd E 1/4 of Lot 6, T14N R3W, Chippewa Twp; Greencrest Park Subd Lot 7, T14N R3W, Chippewa Twp; Greencrest Park Subd Lot 8, T14N R3W, Chippewa Twp; Greencrest Park Subd Lot 9, T14N R3W, Chippewa Twp. Tax ID #s: 02-080-00-006-00; 02-080-00-007-00; 02-080-00-008-00; 02-080-00-009-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
GILLIS	ISABELLA	CHIPPEWA	0.77	7/11/2000		4/22/2003

Sec 18, Two Parcels: Howays Sub Lot 4, Blk 1; Howays Sub Lot 5, Blk 1. Tax ID #s: 02-090-00-004-00; 02-090-00-005-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
JACKSON	ISABELLA	CHIPPEWA	1.5	9/24/1998		11/20/2003

Commencing at N 1/4 corner of the W 269.65 ft, S 242 ft, E 269.65 ft, N 242 ft to point of beginning. S20 T14N R3W, Chippewa Twp. Tax ID: 02-020-10-001-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
JONES	ISABELLA	CHIPPEWA	0.30	12/17/1999		12/8/2003

Sec 17 Greencrest Park Subd Lot 37, S17 T14N R3W, Chippewa Twp. Tax ID: 02-080-00-037-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
KENNEDY	ISABELLA	CHIPPEWA	16.5	2/1/2000		11/6/2003

The E 1/2 of the NE 1/4 of the NW 1/4 of Sec 20 T14N - R3W, Chippewa Twp, Isabella County, MI, EXCEPT for a parcel described as: Beginning at the N 1/4 corner of Sec 20; thence S 0°0'20" E, along the N-S 1/4 line, 242 ft; thence N 89°54'30" W, 629.65 ft; thence N 0°0'20" W, 242 ft to the North Sec line; thence S 89°54'30" E, along the North Sec line, 629.65 ft to the point of beginning. Containing 16.5 acres, more or less. Tax ID: 02-020-10-001-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
ROBERTS	ISABELLA	CHIPPEWA	0.50	7/21/1999		12/8/2003

Lot 38 & 39, Greencrest Park, being a part of the N 1/2 of the NW 1/4 of S17 T14N R3W, Chippewa Twp, Isabella County, MI. Liber 6 of plats on page 351, Isabella County records. Tax ID: 02-080-00-038-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
TRAINOR	ISABELLA	CHIPPEWA	0.58	7/27/1999		4/22/2003

Commencing at Interior 1/2 corner then W 226.65 ft, S 375 ft, E 226.65 ft, N 375 ft to point of beginning. S18 T14N R3W, Chippewa Twp. Tax ID: 02-090-00-003-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
TROMBLEY	ISABELLA	CHIPPEWA	2	12/17/1999		11/20/2003

A part of the NE 1/4 of the SW 1/4 of Section 18, T14N, R3W, described as beginning at the interior 1/4 corner of Sec 18, which is N 89°29'15" E, 2583.56 ft from the W 1/4 corner of said Sec 18; thence S 89°29'15" W, 226.65 ft along the E-W line; thence S 00°14'45" E, 375.00 feet along the E line of Flory's Acres extended and said E Line; thence N 89°29'15" E, 226.65 ft to the N-S 1/4 line; thence N 00°14'45" W, 375.00 ft along the N-S 1/4 line to the point of beginning.

Tax ID: 02-018-30-001-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
WYRICK	ISABELLA	CHIPPEWA	0.58	7/30/1999		4/22/2003

The E 120' of Lot 3, "Supervisor's Plat of Howay's Sub", being a part of the NE 1/4 of the NE 1/4 of Section 18, T14N, R3W, Chippewa Twp, Isabella County, MI as recorded in Liber 6 of plats on page 331, Isabella County records.

Tax ID: 02-090-00-003-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
LABELLE	ISABELLA	CHIPPEWA	4.0	5/14/2004		12/7/2009

Commencing 8 rods East of Southwest corner of East 1/2 of Northeast 1/4, North 20 rods; thence East 32 rods; thence South 20 rods; thence West 20 rods; thence West 32 rods to point of beginning. Tax ID: 02-018-20-001-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
D. MILLER	ISABELLA	CHIPPEWA	4.0	5/28/2004		9/16/2009

*A parcel of land beginning 32 Rods South of the Northeast corner, Section 19, Township 14 North, Range 3 West, of the Michigan Meridian, Chippewa Township, Isabella County, Michigan, thence West, parallel to the North Section line 30 rods, thence South, perpendicular to said Section line 8 rods, thence East, parallel to the North Section line 20 rods, thence North perpendicular to said Section line 8 rods to the Point of Beginning. Containing 4.0 acres, more or less.*

Tax ID: 02-019-20-001-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
B. MILLER	ISABELLA	CHIPPEWA	1.0	5/28/2004		9/16/2009

*The East 20 Rods of the North 32 Rods of the North 1/2 of the North 1/2 of the Northeast 1/4 of Section 19, Township 14 North, Range 3 West, of the Michigan Meridian, Chippewa Township, Isabella County, Michigan. Containing 1.0 acre, more or less.*

Tax ID: 02-019-20-003-03

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
MITCHELL	ISABELLA	CHIPPEWA	1.0	5/30/2003		9/5/2008

A parcel of land being part of the E 1/2 of the SE 1/4 of Sec 17, T14N-R3W, Chippewa Twp, Isabella Co, MI. Described as: Beginning at a point on the South Sec line which is West, 1143.16 ft from the SE corner of Sec 17; thence West, along the South Sec line, 177.0 ft to the East 1/8 line; thence N 0°15'37" W, along the East 1/8 line, 247 ft; thence E, parallel with the Sec Section line 177.0 ft; thence S 0°15'37" E, parallel with the E 1/8 line 247.0 ft to the point of beginning. Subject to restrictions, reservations, rights-of-ways, and easements of record including the rights of the public over Shepherd Rd across the Southerly side, thereof

Tax ID: 02-017-40-001-04

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
MORRISON	ISABELLA	CHIPPEWA	0.9	8/16/2005		12/7/2009

PART OF THE EAST 297 FEET OF THE EAST 1/2 OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF SECTION 18, TOWNSHIP 14 NORTH, RANGE 3 WEST OF THE MICHIGAN MERIDIAN, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN. DESCRIBED AS BEGINNING AT A POINT ON THE EAST LINE OF SAID TRACT WHICH IS N89°35'15"W, ALONG THE NORTH LINE OF SAID SECTION 18, 1328.01 FEET AND S00°30'28"W, ALONG THE EAST LINE OF SAID TRACT 123.50 FEET FROM THE NORTHEAST CORNER OF SAID SECTION 18; THENCE CONTINUING S00°30'28"W, ALONG THE EAST LINE OF SAID TRACT, 132.00 FEET; THENCE N89°35'15"W, PARALLEL WITH SAID NORTH LINE OF SECTION 18, 297.00 FEET; THENCE N00°30'28"E, PARALLEL WITH THE EAST LINE OF SAID TRACT, 132 FEET TO A POINT ON THE MONUMENTED SOUTHERLY RIGHT OF WAY OF STATE HIGHWAY M-20; THENCE S89°35'15"E, ALONG SAID RIGHT OF WAY, 297 FEET TO THE POINT OF BEGINNING.

Consisting of one (1) acre more or less.

Tax ID: 02-018-20-003-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
NEYOME	ISABELLA	CHIPPEWA	1.0	6/13/2005		9/16/2009

Beginning at the Southeast corner of the South 1/2 of the North 1/2 of the Northeast 1/4 of Section 19, Township 14 North, Range 3 West, of the Michigan Meridian, Chippewa Township, Isabella County, Michigan; thence West 20 rods along the North East & West 1/8 line of Said Section; thence North 8 Rods, perpendicular to said 1/8 line, thence East 20 rods parallel to the North East & West 1/8 line of said Section; thence South 8 Rods perpendicular to said 1/8 line to the point of beginning. Containing 1 acre more or less.

Tax ID: 02-019-20-005-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
OTTERDINE	ISABELLA	CHIPPEWA	0.39	7/14/2005		12/7/2009

Lot 8 of "Supervisor's Plat of Howay's Sub." Being a part of the NE 1/4 of the NE 1/4 of Sec 18, T14N, R33W, Chippewa Twp, Isabella Co, MI, As recorded in Liber 6 of plats, Page 331, Isabella County records.

Tax ID: 02-090-00-008-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
RAUSCHENBERGER	ISABELLA	CHIPPEWA	1.0	11/18/2003		9/17/2008

Part of the East 1/2 of the Southeast 1/4 of Section 17, T14N, R3W, Chippewa Township, Isabella County, Michigan described as beginning at a point on the South section line which is West 966.16 feet from the SE section corner; Thence West 177.0 feet; Thence N00° 15' 30" W, 246.10 feet parallel with the East, N-S 1/8 line; Thence East 177.0 feet, Thence S 00° 15' 30" E, 246.10 feet to the point of beginning. Containing 1.00 acres, more or less.

Tax ID: 02-017-40-001-05

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
ROSE STEWART	ISABELLA	CHIPPEWA	38.12	7/25/2005		9/16/2009

The SW 1/4 of the SW 1/4 of Sec 18, T14N, R3W, Chippewa Twp, Isabella County, MI.

Tax ID: 02-018-30-010-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
SHATTUCK	ISABELLA	CHIPPEWA	1.39	4/18/2005		12/17/2009

The East 132 ft of West 263 ft of the North 460 ft of East 1/2 of the West 1/2 of the NE 1/4 of Sec 18, T14N - R3W, Chippewa Twp, Isabella Co, MI.

Tax ID: 02-018-20-004-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
VAN SICKLEN	ISABELLA	CHIPPEWA	1.5	6/17/2005		9/19/2008

Parcel 2

Part of the S2 1/4 of the NE 1/4, Section 20, T14N-R3W, Chippewa Township, Isabella County, Michigan; described as beginning at a point on the East line, which is North 132.00 feet from the E 1/4 Corner of said Section 20; thence continuing North, 198.00 feet, along said East line; thence N 89°-55' W, 330.00 feet; thence South, 198.00 feet; thence S 89°-55' E, 330.00 feet to the point of beginning. Containing 1.5 acres, more or less, and subject to the use of the East 33 feet thereof as Shepherd Road.

Tax ID: 02-020-20-004-01



**ARENAC COUNTY**

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
DAY	ARENAC	STANDISH	13	NA		YES	12/1/37

*Record N 472-53 57*

Parcel of land commencing at the SW corner of NE 1/4 SW 1/4 Section 29, Township 18 North, Range 5 East, thence North 60 rods, thence East 40 rods, thence South 20 rods, West 8 rods, South 40 rods, West 32 rods to point of beginning.

TAX I.D. #s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
STURMAN I	ARENAC	STANDISH	22.91	NA		YES	1/17/39

*472-53*

All that portion of the SW 1/4 of the SE 1/4 of Section 30, Township 18 North, Range 5 East, lying east of the right-of-way of East Michigan Power Company, EXCEPT 1 acre in square form in the NE corner of said SW 1/4 of the SE 1/4 of Section 30, and a further exception of 2 acres (Church lot) on the East line beginning at a point 20 rods and 8 links North of the SE corner of said SW 1/4 of the SE 1/4 of section 30, extending thence West 12 rods and 13 links; thence North 25 rods and 13 links; thence East 12 rods and 13 links; thence South 25 rods and 13 links to the place of beginning.

TAX I.D. #s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
STURMAN II	ARENAC	STANDISH	20.025	NA		YES	1/17/39

E 1/4 NE 1/4 SW 1/4 Section 29, Township 18 North, Range 5 East, and also a piece commencing at the SE corner of SE 1/4 NW 1/4 Section 29, Township 18 North, Range 5 East, thence West 2 rods, thence North 2 rods, thence East 2 rods, thence South 2 rods.

TAX I.D. #s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
HENRY	ARENAC	STANDISH	1	6/23/63	?		6/27/71

Township of Standish, Section 29, Township 18 North, Range 5 East, beginning 30 rods North of SE corner of NW 1/4 SW 1/4, thence North 10 rods, West 16 rods, South 10 rods, East 16 rods, to place of beginning.

TAX I.D. #s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
KEYWASH	ARENAC	STANDISH	2	6/23/1969		6/8/1971

Beginning at the NW corner, of the NE 1/4, of the SW 1/4, Sec 29 T18N - R5E, Standish Twp, Arenac County, MI; thence E 20 rods; thence S 10 rods; thence W 8 rods; thence S 10 rods; thence W 12 rods; thence N 20 rods to the place of beginning, and being more particularly described as beginning at the intersection of the East and West 1/4 line and the West, North and South, 1/8 line Sec 29; thence S 89°53'20" E, 329.19 ft along the East and West 1/4 line; thence S 0°07'02" W, 165.75 ft; thence N 89°51'07" W, 131.73 ft; thence S 0°08'03" W, 165.63 ft; thence N 89°48'54" W, 197.66 ft; thence N 0°09'35" E, 331.08 ft along the West, North and South, 1/8 line to the point of beginning. Containing 2.0 acres, more or less.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
MOSES	ARENAC	STANDISH	1.97	?	?	?	5/18/73

Beginning at SE corner of SE 1/4 NW 1/4 thence North 8 rods, West 40 rods, South 8 rods, East 40 rods to beginning EXCEPT 2 square rods in the SE corner, Section 29, T18N., R5E., Standish Township.

TAXID. #s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
GREENSKY/HENRY	ARENAC	STANDISH	5.06	6/23/1969		6/8/1971

Beginning 22 1/3 rods South of the NW corner of Govt Lot 1, Sec 29 T18N - R5E, Standish Twp, Arenac Co, MI; thence E 20 rods; thence N 8 rods; thence E 20 rods; thence S 20 rods; thence W 15.037 rods; thence S 6 1/3 rods; thence W 24.963 rods; thence N 18 1/3 rods to the place of beginning, and being more particularly described as beginning at a point on the North and South 1/4 line of Sec 29 which is S 0°02'35" E, 368.5 ft from the NW corner of Govt Lot 1; thence East, 330.0 ft; thence N 0°02'35" W, 132.0 ft; thence East, 330.0 ft; thence S 0°02'35" E, 330.0 ft; thence West, 248.11 ft; thence S 0°02'35" E, 104.5 ft; thence West, 411.89 ft; thence N 0°02'35" West, 302.5 ft along the North and South 1/4 line to the point of beginning. Containing 5.0 acres, more or less, and subject to the rights of the public over LaFave Rd.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
CAHAY	ARENAC	STANDISH	4.1	6/23/1971		7/31/1974

Beginning 32 rods S of the NW corner, of the SE 1/4, of the SE 1/4, Sec 30 T18N - R5E, Standish Twp, Arenac County, MI; thence E 23 rods; thence S 3 rods and 22 1/2 links; thence W 3 rods and 2 links; thence S 28 rods; thence W 19 rods and 22 links; N to the point of beginning, and being more particularly described as beginning at a point on the East, North and South, 1/8 line which is S 0°05'20" E, 528.0 ft from the intersection of the South, East and West 1/8 line with the East, North and South 1/8 line, Section 30; thence S 89°44'35" E, 379.5 ft; thence S 0°05'20" E, 64.35 ft; thence N 89°44'35" W, 50.82 ft; thence S 0°00'26" E, 462.0 ft; thence N 89°47'45" W, 328.02 ft; thence N 0°05'20" W, 526.64 ft along the East, North and South, 1/8 line to the point of beginning. Containing 4.0 acres, more or less, and subject to the rights of the public over the County Road across the Westerly side, thereof.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
FELTON I	ARENAC	LINCOLN	39.88	8/18/92		NO	1/11/08

The West Half (W $\frac{1}{2}$ ) of the North Half (N $\frac{1}{2}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ), Section 16, Township 18 North, Range 4 East, Township of Lincoln, Arenac County, and State of Michigan

TAX I.D. #'s: 06-006-0-016-400-005-00 (Split to: 006-0-016-400-005-05 and 006-0-016-400-005-10)

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
FELTON II	ARENAC	LINCOLN	29.86	4/2/93		NO	4/12/07

The Northeast Quarter (NE $\frac{1}{4}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ), Section 16, T18N, R4E, Lincoln Township, Arenac County, Michigan, EXCEPT a parcel beginning at a point on the East Section line, which is S 01°07'40" E, 157.75 Feet from the East Quarter Corner of Section 16; thence S 01°07'40" East, 1169.00 Feet; thence N 89°11'13" W, 375.00 feet along the South-East & West  $\frac{1}{2}$  line; thence N 00°55'55" W, 1168.87 feet; thence S 89°11'35" E, 371.00 feet to the point of beginning, containing 29.86 acres, more or less, subject to the use of the East 33.0 feet thereof, as Deep River Road.

TAX I.D. #'s: 06-006-0-016-400-005-00 (Split to: 006-0-016-400-005-05 and 006-0-016-400-005-10)

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
PAVELKA I	ARENAC	LINCOLN	74.9	10/14/93		NO	4/24/09

The West  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  and the West  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$  of Section 15, Township 18 North, Range 4 East, Lincoln Township, Arenac County, Michigan, lying South of the centerline of the Lincoln "B" Drain, a County drain, more particularly described as beginning at the West  $\frac{1}{4}$  corner of Section 15, Township 18 North, Range 4 East; thence N 88°37'42" E, 1320.90 feet along the East and West  $\frac{1}{4}$  line; thence N 02°10'39" W, 1312.51 feet along the West - North & South  $\frac{1}{4}$

line; thence N 88°37'11" E, 638.54 feet along the North - East & West  $\frac{1}{4}$  line; thence N 02°13'01" W, 636.46 feet to a point, which is  $\pm$  15 feet, south of the centerline of the Lincoln "B" Drain; thence N 87°36'32" W, 1979.63 feet along an intermediate survey traverse line on the South side of the Lincoln "B" Drain to a point on the West Section line, which is South  $\pm$  15 feet from the centerline of the Lincoln "B" Drain; thence S 02°01'40" E, 2080.07 feet along the West Section line to the point of beginning, including the land between the intermediate traverse line and the centerline of the Lincoln "B" Drain, containing 74.9 acres, more or less, subject to the use of the 33.0 feet adjacent to and East of the West Section line and North of the East & West  $\frac{1}{4}$  line as Deep River Road and Irwin Road, respectively.

TAX I.D. #'s: 006-0-015-200-020-00; 006-0-015-200-020-10

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
PAVUKA, B	ARENAC	LINCOLN	22.21	3/1/94		NO	4/24/09

PARCEL B: Part of the Northeast Quarter (NE¼) of the Northeast Quarter (NE¼) of Section 16, Township 18 North, Range 4 East, Lincoln Township, Arenac County, Michigan, described as beginning at a point on the East Section line, which is South 02°01'40" East, 559.37 feet from the Northeast Section corner; thence South 02°01'40" East, 752.73 feet; thence South 89°14'48" West, 1307.69 feet along the North - East & West ¼ line; thence North 02°06'04" West, 759.00 feet along the East - North & South ¼ line; thence South 87°40'58" East, 663.41 feet (recorded as South 85°28'05" East, 667.3 feet, more or less); thence North 86°39'20" East, 647.00 feet

(recorded as South 88°41'01" East, 647 feet, more or less) to the point of beginning, containing 22.21 acres, more or less, subject to the use of the East, 33.0 feet, thereof as, as Deep River Road.

TAX I.D. #'s: 006-0-016-100-005-00 006-0-016-100-005-03

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
FRONCEK	ARENAC	STANDISH	2	4/20/95		NO	5/17/05

Commencing 40 rods East of the Southwest corner of the Northeast ¼ of the Southwest ¼ of Section 29, Township 18 North, Range 5 East; thence West 8 rods; thence East 8 rods; thence South 40 rods to the point of beginning.

TAX I.D. #'s: 010-1-029-300-030-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
MICH DNR	ARENAC	STANDISH	2	6/22/95		NO	5/17/05

Township of Standish, Township 18 North, Range 5 East, Section 29, part of the NE ¼ of the SW ¼ beginning South 20 rods & East 12 rods from the NW corner; thence North 10 rods, East 8 rods, North 2 rods, East 20 rods, South 12 rods, West 28 rods to the point of beginning, containing 2 acres, more or less.

TAX I.D. #'s: 06-010-1-029-300-015

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
RONEY	ARENAC	STANDISH	110			10/10/2001

All that part of Govt Lot 1 and Govt Lot 2, Sec 32, T18N - R5E, lying North and Easterly of Saganing Creek AND beginning at the NE corner of the SW ¼ of the SW ¼ of Sec 29, T18N - R5E; thence S 00°01'20" East 1324.49 ft; thence N 39°29'00" West 746.30 ft along the South line of said Sec, to the center line of Saganing Creek; thence N 27°28'50" West 99.80 ft; thence N 63°38'45" W 254.76 ft; thence N 35°36'20" East 287.41 ft; thence N 07°33'35" West 250.81 ft; thence N 43°01'30" East 207.62 ft; thence N 00°28'25" West 130.18 ft; thence N 35°48'20" West 92.00 ft; thence N 67°08'36" West 103.07 ft; thence North 75°16'57" East 174.91 ft (recorded) [North 36°47'26" East 123.65 ft (calculated)]; thence N 00°16'41" West 139.18 ft to the S 1/8 line of Sec 29; thence S 89°46'42" East 794.93 ft to point of beginning, EXCEPTING therefrom a parcel beginning N 89°29'00" West 1659.26 ft from the South 1/4 corner of Sec 29, T18N - R5E; thence N 00°08'00" East 198 ft; thence S 89°29'00" East 66 ft; thence S 00°08'00" West 198 ft; thence N 39°29'00" West 66 ft to the point of beginning; and also the SE ¼ of the SW ¼ of Sec 29, EXCEPTING a parcel beginning at the NE corner of the SE ¼ of the SW ¼; thence S 00°10'34" East 42.30 ft to the point of beginning; thence N 89°40'26" West 35 ft; thence S 00°10'34" East 564.50 ft; thence S 89°40'26" East 35.00 ft; thence N 00°10'34" West 564.50 ft to the point of the beginning.

Tax ID: 010-0-029-300-065-05; 010-0-032-200-005-00

K-2. Per § II(K)(2) list of fee lands currently owned by the Tribe that have TTL and AA status regardless of how the lands are used:

**ISABELLA COUNTY**

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	PRICE	RESERVATION	TRUST DATE
NIPPISSING CEMETERY	ISABELLA	ISABELLA	1.36	7/23/1883	NA	YES	NA

Beginning at a point four chains and fifty six links, West and fifteen chains and forty six links, North of the one eighth post - East of the Section corner common to Sections eleven, twelve, thirteen, and fourteen in Township Fifteen North of Range Four West, running thence North, three chains and fifty six links; thence West, three chains and sixty six links; thence South, three chains and fifty six links; thence East, three chains and sixty six links to place of beginning, also a right-of-way for the passage of teams from the Southwest corner of said above described land, West to the Section line road between Sections eleven and twelve aforesaid, to be used as a burial ground and right-of-way thereto.

TAX ID. #'s:

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
NOTTAWA CEMETERY	ISABELLA	NOTTAWA	0.6	11/16/1892	YES	

Part of the SE 1/4 of Sec 3, T15N - R5W, Nottawa Twp, Isabella County, MI, described as beginning at a point on the South Sec line, which is East, 1293.35 ft from the South 1/4 corner (measured 19.62 chains [1294.92 ft] in 1890); thence N 00°-52' West, 198.00 feet; thence East, 132.00 ft; thence S 00°-52' E, 198.00 ft; thence West, 132.00 ft to the point of beginning. Subject to the use of the South 33.0 ft of Denver Rd. Containing 0.6 acres more or less.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
BAMBACH	ISABELLA	CHIPPewa	30.64	2007		

A parcel of land in the Southwest 1/4 of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the West 1/4 corner of said Section 18; thence S89°59'53"E along the East-West 1/4 line of said Section 18 a distance of 792.00 feet to the point of beginning of this description; thence S89°59'53"E continuing along said East-West 1/4 line 427.25 feet; thence S00°08'50"W parallel with the West line of said Section 18 a distance of 310.00 feet; thence S89°59'53"E parallel with said East-West 1/4 line 320.00 feet; thence S00°08'50"W parallel with said West line 20.00 feet; thence S89°59'53"E parallel with said East-West 1/4 line 449.04 feet; thence S00°17'43"W 993.61 feet to the South line of the North 1/2 of the Southwest 1/4 of said Section 18; thence N89°59'39"W along said South line 1193.73 feet; thence N00°08'50"E parallel with said West line 1323.52 feet to the point of beginning; said parcel containing 30.64 acres more or less, including 0.32 acre more or less presently in use as public right of way along Broadway Road; said parcel subject to all easements and restrictions if any.

Tax ID: 02-018-30-002-07

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
BLISS	ISABELLA	CHIPPEWA	23	2007		

A PARCEL OF LAND BEING A PART OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 17, T14N-R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS BEGINNING AT A POINT ON THE EAST SECTION LINE THAT IS N00°-15'-10"W, 1023.81 FEET FROM THE EAST 1/4 CORNER OF SECTION 17; THENCE S66°-42'-15"W, ALONG THE CENTERLINE OF A COUNTY DRAIN, 535.74 FEET; THENCE S00°-15'-10"E, PARALLEL WITH THE EAST SECTION LINE, 483.56 FEET; THENCE S89°-48'-40"W, PARALLEL WITH THE EAST-WEST 1/4 LINE, 829.44 FEET; THENCE... N00°-10'-32"W, ALONG THE EAST 1/8 LINE, 998.85 FEET; THENCE N89°-57'-07"E, ALONG THE NORTH 1/8 LINE, 1321.11 FEET; THENCE S00°-15'-10"E, ALONG THE EAST SECTION LINE, 301.80 FEET TO THE POINT OF BEGINNING, EXCEPT FOR ANY PART OF LAND THAT MAY BE WITHIN A PARCEL OF LAND COMMENCING 493.5 FEET WEST AND 275.5 FEET NORTH OF THE SOUTHEAST CORNER OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 17, T14N-R3W; THENCE NORTH, 125 FEET; THENCE EAST, 493.5 FEET TO THE EAST SECTION LINE; THENCE SOUTH, 125 FEET; THENCE WEST, 493.5 FEET TO THE POINT OF BEGINNING, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN.

Tax ID: 02-017-20-002-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
CORBITT	ISABELLA	CHIPPEWA	39.21	9/7/2006		

Part of the NE 1/4 of the NE 1/4 of Sec 20, T14N - R3W, Chippewa Twp, Isabella County, MI. Described as beginning at a point which is S 00°09'22" West along the East line of said Sec 20 264.00 ft; thence continuing S 00°09'22" West along said East line 1062.44 ft; thence N 89°44'40" West 1320.37 ft; thence N 00°09'54" East 1327.08 ft; thence S 89°43'02" East along the North line of said Sec 20 1155.16 ft; thence S 00°09'22" West parallel to the East line of said Sec 20 264.00 ft; thence S 89°43'02" East 165.00 ft to the point of beginning, containing 39.21 acres of land, subject to the Northerly and Easterly portion thereof as Remus Rd and Shepherd Rds respectively, and any easements, restrictions, or rights of way of record.

Tax ID: 02-020-20-002-00 and 02-020-20-002-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
COON	ISABELLA	UNION		2007		

A parcel of land in the Southwest 1/4 of Section 25, T14N, R4W, Union Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Beginning at the West 1/4 corner of said Section 25; thence S89°20'01"E along the East-West 1/4 line of said Section 25 a distance of 2343.23 feet to the Westerly right of way line of US-127; thence S00°09'10"E along said right of way line 2661.22 feet to the South line of said Section 25; thence N89°44'21"W along said South line 2340.83 feet to the Southwest corner of said Section 25; thence N00°12'17"W along the West line of said Section 25 a distance of 2677.82 feet to the point of beginning; said parcel containing 143.51 acre more or less, including 3.77 acres presently in use as public right of way along Isabella Road and Oerfield Road; said parcel subject to all easements and restrictions.

Tax ID: 14-025-30-001-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
CORRELL	ISABELLA	UNION	6.05	2007		

A parcel of land in the Northeast 1/4 of Section 24, T14N, R4W, Union Charter Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Northeast corner of said Section 24; thence S00°10'35"E along the East line of said Section 24 a distance of 1325.29 feet to the North line of the Southeast 1/4 of Northeast 1/4 of said Section 24 and the point of beginning of this description; thence S00°10'35"E continuing along said East line 198.00 feet; thence N88°47'47"W 1331.30 feet to the West line of the Southeast 1/4 of the Northeast 1/4 of said Section 24; thence N00°17'43"W along said West line 198.00 feet to said North line; thence S88°47'48"E along said North line 1331.72 feet to the point of beginning; said parcel containing 6.05 acres, more or less, including 0.15 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 14-024-20-004-02

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
CRIVAC	ISABELLA	CHIPPEWA	1.00, 1.50	2007		

A parcel of land in the Southwest 1/4 of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Southwest corner of said Section 18; thence N00°08'50"E along the West line of said Section 18 a distance of 1323.47 feet to the South line of the Northwest 1/4 of the Southwest 1/4 of said Section 18 and the point of beginning of this description; thence continuing N00°08'50"E along said West line 165.00 feet; thence S89°59'39"E parallel with said South line 264.00 feet; thence S00°08'50"W parallel with said West line 165.00 feet to said South line; thence N89°59'39"W along said South line 264.00 feet to the point of beginning; said parcel containing 1.00 acres more or less, including 0.12 acre more or less presently in use as public right of way along Summertan Road; said parcel subject to all easements and restrictions if any.

Tax ID: 02-018-30-002-06 and 02-018-30-002-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
DAVIS	ISABELLA	DENVER	40	2007		

A parcel of land in the Northeast 1/4 of Section 29, T15N, R3W, Denver Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Beginning at the Northeast corner of said Section 29; thence S00°12'01"W along the East line of said Section 29 a distance of 1321.46 feet to the South line of the Northeast 1/4 of the Northeast 1/4 of said Section 29; thence S89°59'22"W along said South line 1331.53 feet to the West line of the Northeast 1/4 of the Northeast 1/4 of said Section 29; thence N00°10'16"E along said West line 1322.31 feet to the North line of said Section 29; thence S89°58'26"E along said North line 1332.20 feet to the point of beginning; said parcel containing 40.41 acres more or less, including 1.21 acres more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 06-029-20-001-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
DOCKTOR	ISABELLA	UNION	2.61	2007		

A parcel of land in the Southeast 1/4 of Section 24, T14N, R4W, Union Charter Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Southeast corner of said Section 24; thence N88°51'09"W along the South line of said Section 24 a distance of 1987.00 feet to the point of beginning of this description; thence continuing N88°51'09"W along said South line 192.00 feet; thence N01°08'51"E perpendicular to said South line 592.14 feet; thence S88°51'09"E parallel with said South line 192.00 feet; thence S01°08'51"W perpendicular to said South line 592.14 feet to the point of beginning; said parcel containing 2.61 acres more or less, including 0.14 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 14-024-40-002-01

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
DOUGHTY	ISABELLA	CHIPPEWA		2007		

Lot 9 & 10, "Supervisor's Plat of Howay's Sub." Being a part of the NE 1/4 of the NE 1/4 of Sec 18, T14N - R3W, Chippewa Twp, Isabella County, MI. Tax ID: 02-090-00-009-00 and 02-090-00-010-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
DRURY	ISABELLA	UNION	0.36	7/24/2006		

Part of the NE 1/4 of Sec 13, T14N - R4W, Union Twp, Isabella County, MI. Described as beginning at a point which is N 88°57'36" West, along the East - West 1/4 line of said Sec 13, 1663.00 ft from the East 1/4 corner of said Sec 13; thence continuing N 88°57'36" West, along said East - West 1/4 line, 105.00 ft; thence N 01°02'24" East, at right angles to said 1/4 line, 150.00 ft; thence S 88°57'36" East, parallel to said East - West 1/4 line of said Sec 13, 105.00 ft; thence S 01°02'24" West, 105.00 ft to the point of beginning, containing 0.36 acres of land, subject to the Southerly portion thereof, as Broadway Rd and any easements, restrictions or rights of way of record. Tax ID: 14-013-20-041-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
FLAUGHER	ISABELLA	CHIPPEWA	36.23	5/11/2006		

A PARCEL OF LAND IN THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF FRACTIONAL SECTION 4, T14N-R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN DESCRIBED AS FOLLOWS: TO FIX THE POINT OF BEGINNING, COMMENCE AT THE SOUTH 1/4 CORNER OF SAID SECTION; THENCE N00°-12'-21"W, ON AND ALONG THE NORTH-SOUTH 1/4 LINE OF SAID SECTION, 1539.07 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION; THENCE CONTINUING N00°-12'-21"W, ON AND ALONG SAID NORTH-SOUTH 1/4 LINE, 505.69 FEET; THENCE N89°-47'-39"E, PERPENDICULAR TO SAID NORTH-SOUTH 1/4 LINE, 264.00 FEET; THENCE N00°-12'-21"W, PARALLEL WITH SAID NORTH-SOUTH 1/4 LINE, 165.00 FEET; THENCE S89°-47'-39"W, PERPENDICULAR TO SAID NORTH-SOUTH 1/4 LINE, 264.00 FEET; THENCE N00°-12'-21"W, ON AND ALONG SAID NORTH-SOUTH 1/4 LINE, 285.95 FEET; THENCE S89°-58'-57"E, PARALLEL WITH THE EAST-WEST 1/4 LINE OF SAID SECTION, 528.00 FEET; THENCE N00°-12'-21"W, PARALLEL WITH SAID NORTH-SOUTH 1/4 LINE, 185.00 FEET; THENCE S89°-58'-57"E, ON AND ALONG SAID EAST-WEST 1/4 LINE, 788.89 FEET; THENCE S00°-14'-34"E, ON AND ALONG THE EAST 1/8 LINE OF SAID SECTION, 1330.42 FEET; THENCE N89°-58'-48"W, ON AND ALONG THE SOUTH 1/8 LINE OF SAID SECTION, 1109.04 FEET; THENCE N00°-12'-21"W, PARALLEL WITH SAID NORTH-SOUTH 1/4 LINE, 208.71 FEET; THENCE N89°-58'-48"W, PARALLEL WITH SAID SOUTH 1/8 LINE, 208.71 FEET BACK TO THE POINT OF BEGINNING, CONTAINING 36.23 ACRES OF LAND AND BEING SUBJECT TO HIGHWAY USE OF THE WESTERLY 33.00 FEET THEREOF LYING ALONG AND ADJACENT TO THE NORTH-SOUTH 1/4 LINE OF SAID SECTION AND ALSO BEING SUBJECT TO AND TOGETHER WITH ANY OTHER EASEMENTS, RESTRICTIONS OR RIGHTS OF WAY OF RECORD.

Tax ID: 02-004-40-002-03



SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	RESERVATION	TRUST DATE
KERBY	ISABELLA	DENVER	224.13	2007		

A parcel of land in the Northeast 1/4, Northwest 1/4, and Southwest 1/4 of Section 29, T16N, R3W, Denver Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the North 1/4 corner of said Section 29; thence S89°58'26"E along the North line of said Section 29 a distance of 448.91 feet to the point of beginning of this description; thence S89°58'26"E continuing along said North line 33.00 feet; thence S03°06'56"E 277.87 feet; thence S82°42'41"E 842.84 feet to the East line of the Northwest 1/4 of the Northeast 1/4 of said Section 29; thence S00°10'18"W along said East line 938.30 feet to the North line of the Southeast 1/4 of the Northeast 1/4 of said Section 29; thence N89°59'22"E along said North line 801.53 feet; thence S00°12'01"W parallel with the East line of Section 29 a distance of 400.46 feet; thence S89°47'59"E perpendicular to said East line 303.30 feet; thence S00°12'01"W parallel with said East line 200.00 feet; thence S89°47'59"E perpendicular to said East line 326.70 feet to said East line; thence S00°12'01"W along said East line 719.42 feet to the East 1/4 corner of said Section 29; thence S89°57'11"W along the East-West 1/4 of said Section 29 a distance of 2681.72 feet to the Center of said Section 29; thence S00°08'32"W along the North-South 1/4 line of said Section 29 a distance of 1324.68 feet to the South line of Northeast 1/4 of the Southwest 1/4 of said Section 29; thence S89°57'10"W along said South line 1330.08 feet to the West line of the Northeast 1/4 of the Southwest 1/4 of said Section 29; thence N00°07'25"E along said West line 331.17 feet to the South line of the North 1/2 of the South 1/2 of the Northwest 1/4 of the Southwest 1/4 of said Section 29; thence S89°57'10"W along said South line 1330.17 feet to the West line of said Section 29; thence N00°06'18"E along said West line 331.17 feet to the North line of the North 1/2 of the South 1/2 of the Northwest 1/4 of the Southwest 1/4 of said Section 29; thence N89°57'11"E along said North line 1330.27 feet to the West line of the Northeast 1/4 of the Southwest 1/4 of said Section 29; thence N00°07'25"E along said West line 682.34 feet to the said East-West 1/4 line; thence S89°57'11"W along said East-West 1/4 line 665.24 feet to the West line of the East 1/2 of the West 1/2 of the Northwest 1/4 of said Section 29; thence N00°06'49"E along said West line 2648.47 feet to the North line of said Section 29; thence S89°59'04"E along said North line 181.00 feet; thence S00°00'49"W parallel with said West line 172.00 feet; thence S89°59'04"E parallel with said North line 139.15 feet; thence S00°43'55"E 253.41 feet; thence S89°59'04"E parallel with said North line 341.72 feet to the East line of the East 1/2 of the West 1/2 of the Northwest 1/4 of said Section 29; thence S00°07'21"W along said East line 898.48 feet to the North line of Southeast 1/4 of the Northwest 1/4 of said Section 29; thence N89°59'04"E along said North line 1330.93 feet to the North-South 1/4 line of said Section 29; thence N00°08'32"E along said North-South 1/4 line 173.15 feet; thence S89°58'26"E parallel with the North line of said Section 29 a distance of 618.07 feet; thence N00°06'54"W 372.29 feet; thence N07°38'05"W 604.34 feet; thence N00°06'54"W 277.87 feet to the point of beginning; said parcel containing 224.13 acres more or less, including 0.95 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FILE DATE	RESERVATION	TRUST DATE
KOOPMAN	ISABELLA	CHIPPEWA	1.39, 0.39, 0.39	2007		

**Parcel A:** Part of the East 297 ft of the E 1/2 of the W 1/2 of the NE 1/4 of Sec 18, T14N - R3W, Chippewa Twp, Isabella Co, MI. Described as beginning at a point on the East line of said tract which is N 89°35'15" W, along the North line of said Sec 18; 1328.01 ft and S 00°30'28" W, along the East line of said tract, 123.50 ft from the NE corner of said Sec 18; thence continuing S 00°30'28" W, along the East line of said tract, 132.00 ft; thence N 89°35'15" W, parallel with said North line of Sec 18, 297.00 ft; thence N 00°30'28" E, parallel with the East line of said tract, 132.00 ft to a point on the monumented Southerly right of way of State Hwy M-20; thence S 89°35'15" E, along said right of way, 297.00 ft to the point of beginning. Containing 0.90 acres of land subject to any easements, restrictions, or rights of way of record.

Tax ID: 02-090-00-001-00 and 02-090-00-002-00

**Parcel B:** Part of the East 297 ft of the E 1/2 of the W 1/2 of the NE 1/4 of Sec 18, T14N - R3W, Chippewa Twp, Isabella Co, MI. Described as beginning at a point on the East line of said tract which is N 89°35'15" W, along the North line of said Sec 18, 1328.01 ft and S 00°30'28" W, along the East line of said tract, 255.50 ft from the NE corner of said Sec 18; thence continuing S 00°30'28" W, along the East line of said tract, 204.50 ft; thence N 89°35'15" W, parallel with said North line of Sec 18, 297.00 ft; thence N 00°30'28" E, parallel with the East line of said tract, 204.50 ft; thence S 89°35'15" E, 297.00 feet to the point of beginning. Containing 1.39 acres of land subject to any easements, restrictions, or rights of way of record. Tax ID: 02-018-20-004-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
LUCAS	ISABELLA	CHIPPEWA	1.38	2007		

The West 131.0 feet of the North 460.0 feet of the East 1/2 of the West 1/2 of the Northeast 1/4 of Section 18, Town 14 North, Range 3 West, more particularly described as beginning at a point on the North line of Section 18, which is South 89°35'15" East 663.37 feet from the North 1/4 corner of said Section; thence South 89°35'15" East 131.0 feet; thence South 0°13'20" West 460.0 feet; thence North 89°35'15" West 131.0 feet; thence North 0°13'20" East 460.0 feet to the point of beginning.

Tax ID: 02-018-20-005-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
MCCLINTIC	ISABELLA	CHIPPEWA		2007		

A parcel of land in the Northeast 1/4 and the Northwest 1/4 of Section 18, T14N, R3W, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the North 1/4 corner of said Section 18; thence S00°16'42"W along the North-South 1/4 line of said Section 18 a distance of 124.87 feet to a point on the South right of way line of East Pickard Road (M-20) and the point of beginning of this description; thence S89°42'22"E along said South right of way line 664.29 feet; thence S00°07'48"W parallel with the West line of said Section 18 a distance of 165.00 feet; thence N89°51'17"W 2759.25 feet to a point 495 feet East of the West line of said Section 18; thence N00°07'48"E parallel with said West line a distance of 165.00 feet to a point on said South right of way line; thence along said right of way line the following two courses: Northeastorly, 701.20 feet along a curve to the right, said curve having a radius of 34317.47 feet, a delta angle of 1°10'18" and a chord of 701.19 feet bearing N89°42'31"E, and S89°42'22"E 1393.80 feet to the point of beginning; said parcel containing 10.63 acres more or less; said parcel subject to all easements and restrictions if any.

Tax ID: 02-018-20-007-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
MOST	ISABELLA	UNION	13.58	2007		

A parcel of land in the Northeast 1/4 of Section 24, T14N, R4W, Union, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the East 1/4 corner of said Section 24; thence N00°10'35"W along the East line of said Section 24 a distance of 462.00 feet to the point of beginning of this description; thence N88°46'43"W 1329.93 feet to the West line of Southeast 1/4 of the Northeast 1/4 of said Section 24; thence N00°17'43"W along said West line 444.91 feet; thence S88°47'45"E 1330.85 feet to said East line; thence S00°10'35"E along said East line 445.29 feet to the point of beginning; said parcel containing 13.58 acres more or less, including 0.33 acres more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 14-024-20-004-10

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
PAISLEY	ISABELLA	CHIPPEWA	7.17	7/17/2006		

PART OF THE NORTHWEST 1/4 OF SECTION 18, T14N-R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN. DESCRIBED AS: BEGINNING AT A POINT WHICH IS N89°42'49"E ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION 18, 1625.00 FEET FROM THE WEST 1/4 CORNER OF SAID SECTION; THENCE N00°10'08"W 1220.00 FEET; THENCE N89°42'58"E, PARALLEL WITH SAID EAST-WEST 1/4 LINE 256.00 FEET; THENCE S00°10'08"E, 1220.00 FEET; THENCE S89°42'49"W ALONG SAID EAST-WEST 1/4 LINE 256.00 FEET TO THE POINT OF BEGINNING, CONTAINING 7.17 ACRES OF LAND, SUBJECT TO SOUTHERLY PORTION THEREOF, AS BROADWAY ROAD AND ANY OTHER EASEMENTS, RESTRICTIONS OR RIGHTS OF WAY OF RECORD.

Tax ID: 02-018-10-005-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
SWETZ	ISABELLA	CHIPPEWA	40	2007		

A parcel of land in the Northwest 1/4 of Section 29, T14N, R3W, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Northwest corner of said Section 29; thence N89°55'06"E along the North line of said Section 29 a distance of 1321.13 feet to the West line of the East 1/2 of the Northwest 1/4 of said Section 29 and the point of beginning of this description; thence N89°55'06"E continuing along said North line 1321.13 feet to the North-South 1/4 line of said Section 29; thence S00°08'19"E along said North-South 1/4 line 1334.59 feet to the South line of the North 1/2 of the Northwest 1/4 of said Section 29; thence N89°56'09"W along said South line 1320.40 feet to said West line; thence N00°10'14"W along said West line 1331.23 feet to the point of beginning; said parcel containing 40.41 acres more or less, including 1.00 acre more or less presently in use as public right of way along Broomfield Road; said parcel subject to all easements and restrictions if any.

Tax ID: 02-029-10-001-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEEDATE	RESERVATION	TRUST DATE
STRUBLE	ISABELLA	CHIPPEWA	1.42, 1.27	1/30/2007		

PARCEL C  
PART OF THE S 1/2 OF THE NW 1/4 OF SECTION 18, T14N-R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS: BEGINNING AT A POINT ON THE E & W 1/4 LINE, WHICH IS EAST, 208.25 FEET FROM THE WEST 1/4 CORNER OF SECTION 18, THENCE EAST, 208.0 FEET; THENCE NORTH, 208.70 FEET; THENCE WEST, 208.0 FEET; THENCE SOUTH, 208.70 FEET TO THE POINT OF BEGINNING, SUBJECT TO THE USE OF THE SOUTH, 330 FEET AS BROADWAY ROAD.

PARCEL D  
PART OF THE S 1/2 OF THE NW 1/4 OF SECTION 18, T14N-R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS: BEGINNING AT A POINT ON THE E & W 1/4 LINE, WHICH IS EAST, 208.25 FEET FROM THE WEST 1/4 CORNER OF SECTION 18, THENCE EAST, 208.0 FEET; THENCE NORTH, 208.70 FEET; THENCE WEST, 208.0 FEET; THENCE SOUTH, 208.70 FEET TO THE POINT OF BEGINNING, SUBJECT TO THE USE OF THE SOUTH, 330 FEET AS BROADWAY ROAD.

Tax ID: 02-018-10-009-02 and 02-018-10-009-03

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
VOLLMAR	ISABELLA	CHIPPEWA		2007		

**PARCEL K**  
 A PART OF THE NORTHEAST QUARTER (NE 1/4) OF THE SOUTHWEST QUARTER (SW 1/4) OF SECTION 18, T14N, R3W, CHIPPEWA TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS BEGINNING N 89°29'15" E, ALONG THE EAST-WEST 1/4 LINE, 2157.50 FEET FROM THE WEST 1/4 CORNER OF SAID SECTION 18; THENCE ALONG THE EAST LINE OF FLORY DRIVE, AS RECORDED IN FLORY'S ACRES, A RECORDED PLAT, S 00°14'45" E, 133.51 FEET, THENCE 83.38 FEET ON A 189.50 FOOT RADIUS CURVE TO THE LEFT, HAVING A LONG CHORD BEARING S 13°09'35" E, 92.53 FEET, THENCE 124.26 FEET ON A 285.55 FOOT RADIUS CURVE TO THE RIGHT, HAVING A LONG CHORD BEARING S 13°09'35" E, 123.13 FEET TO THE NW CORNER OF LOT 3, FLORY'S ACRES, THENCE N 89°29'15" E, 150.00 FEET TO THE NE CORNER OF SAID LOT 3, THENCE N 00°14'45" W, 213.75 FEET, THENCE S 89°29'15" W, ALONG THE EAST-WEST 1/4 LINE, 198.20 FEET BACK TO THE PLACE OF BEGINNING.

Tax ID: 02-018-30-001-08

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
WADLE	ISABELLA	CHIPPEWA	20.14	7/27/2006		

**DESCRIPTION AS SURVEYED:**  
 THE WEST 1/2 OF THE NORTHEAST 1/4 OF NORTHWEST 1/4 OF SECTION 20, T14N-R3W, CHIPPEWA TWP., ISABELLA COUNTY, MICHIGAN, DESCRIBED AS BEGINNING AT A POINT WHICH IS N89°43'58"W ALONG THE NORTH LINE OF SAID SECTION 20, 660.12 FEET FROM THE NORTH 1/4 CORNER OF SAID SECTION 20; THENCE CONTINUING N89°43'58"W, ALONG SAID NORTH LINE, 660.11 FEET TO THE WEST N-S 1/8 LINE; THENCE S00°18'00"W, ALONG SAID WEST N-S 1/8 LINE, 1328.11 FEET TO THE NORTH E-W 1/8 LINE; THENCE S89°45'01"W, ALONG SAID NORTH E-W 1/8 LINE, 661.19 FEET; THENCE N00°13'13"E, 1327.92 FEET TO THE POINT OF BEGINNING. CONTAINING 20.14 ACRES OF LAND AND SUBJECT TO THE NORTHERLY PORTION THEREOF, AS REVENU ROAD AND ANY OTHER EASEMENTS, RESTRICTIONS OR RIGHTS OF WAY OF RECORD.

Tax ID: 02-020-10-002-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
WISPER	ISABELLA	CHIPPEWA	22.81	2007		

A parcel of land in the Southeast 1/4 of Section 7, T14N, R3W, Chippewa Township, Isabella County, Michigan, the surveyed boundary of said parcel described as: Beginning at the South 1/4 corner of said Section 7; thence N00°19'29"W along the North-South 1/4 line of said Section 7 a distance of 1320.18 feet to the North line of the South 1/2 of the Southeast 1/4 of said Section 7; thence N89°54'09"E, along said North line 601.85 feet; thence along the West line extended of Commercial Park East as recorded in Liber 10 of Plots, Page 547, Isabella County Records the following three courses: S00°18'13"E 321.23 feet, N89°51'13"E 200.00 feet, and S00°13'31"E 1000.47 feet to the South line of Section 7; thence S90°00'00"W along said South line 800.00 feet to the point of beginning; said parcel containing 22.81 acres more or less; said parcel subject to all easements and restrictions if any.

Tax ID: 02-007-40-009-01

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
ZYGMUNT	ISABELLA	CHIPPEWA	0.88	2007		

Lot 11 of Howay's Subdivision, Chippewa Township, Isabella County, MI, Section 18, Township 14 North, Range 3 West.

Tax ID: 02-090-00-011-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
BREHM	ISABELLA	UNION	4.59, 117.71, 18.92, 1.84, & 8.74	8/13/2007	YES	

PARCEL A

A PARCEL OF LAND BEING A PART OF THE SOUTHEAST 1/4 AND THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY, MICHIGAN, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:  
 COMMENCING AT THE SOUTH 1/4 CORNER OF SAID SECTION 12; THENCE S.08°-51'-21"E, 835.85 FEET ALONG THE SOUTH LINE OF SAID SECTION; THENCE N.01°-08'-39"E, 60.00 FEET TO THE NORTH RIGHT OF WAY LINE OF HIGHWAY M-20 WHICH IS THE POINT OF BEGINNING; THENCE CONTINUING N.01°-08'-39"E, 200.00 FEET; THENCE N.88°-51'-21"W, 301.66 FEET TO THE EAST RIGHT OF WAY LINE OF HIGHWAY US-27; THENCE N.25°-48'-02"W, 265.71 FEET ALONG SAID EAST RIGHT OF WAY LINE; THENCE N.25°-48'-02"W, 265.71 FEET ALONG SAID RIGHT OF WAY LINE; THENCE N.52°-51'-21"W, 735.60 FEET ALONG SAID EAST RIGHT OF WAY LINE; THENCE IN A NORTHWESTERLY DIRECTION 267.25 FEET ALONG SAID EAST RIGHT OF WAY LINE ON A CURVE TO THE LEFT (CURVE DATA: R=1891.35', L.C.=N.37°-47'-32"W, 267.03 FEET) TO THE SOUTH 1/8 LINE OF SAID SECTION 12; THENCE S.88°-47'-40"E, 466.05 FEET ALONG SAID 1/8 LINE TO THE NORTH-SOUTH 1/4 LINE OF SAID SECTION 12; THENCE N.00°-55'-19"W, 520.72 FEET ALONG SAID NORTH-SOUTH 1/4 LINE; THENCE S.68°-42'-52"E, 200.00 FEET; THENCE N.00°-55'-19"W, 800.00 FEET TO THE EAST-WEST 1/4 LINE; THENCE S.82°-42'-52"E, 1810.81 FEET ALONG SAID EAST-WEST 1/4 LINE; THENCE S.01°-17'-08"W, 176.31 FEET; THENCE S.12°-39'-40"E, 241.76 FEET; THENCE N.84°-20'-20"E, 366.60 FEET; THENCE N.64°-30'-20"E, 138.50 FEET; THENCE N.13°-41'-20"E, 117.60 FEET; THENCE N.00°-17'-20"E, 33.98 FEET; THENCE N.89°-39'-01"E, 184.33 FEET; THENCE S.00°-16'-55"W, 728.33 FEET; THENCE S.04°-27'-40"E, 311.91 FEET, TO THE NORTH LINE OF HOLIDAY ESTATES; THENCE S.48°-00'-22"W, 60.73 FEET; THENCE N.89°-39'-59"W, 249.61 FEET; THENCE N.81°-51'-44"W, 166.15 FEET; THENCE N.84°-44'-20"W, 55.70 FEET; THENCE S.09°-35'-40"E, 885.39 FEET; THENCE S.87°-39'-38"W, 477.48 FEET; THENCE S.00°-25'-40"E, 469.67 FEET TO A CURVE ON THE NORTH RIGHT OF WAY LINE OF HIGHWAY M-20; THENCE IN A NORTHWESTERLY DIRECTION 191.14 FEET ALONG SAID NORTH RIGHT OF WAY LINE ON A CURVE TO THE RIGHT (CURVE DATA R=17,130.69 FEET, L.C.=N.89°-10'-59"W, 191.13 FEET); THENCE N.88°-51'-21"W, 662.68 FEET ALONG SAID NORTH RIGHT OF WAY LINE TO THE POINT OF BEGINNING.

PARCEL C

A PARCEL OF LAND BEING PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS COMMENCING AT THE SOUTHEAST CORNER OF SECTION 12; THENCE N.00°-25'-40"W, 578.33 FEET ALONG THE EAST SECTION LINE TO THE NORTH BANK OF THE HANCE DRAIN WHICH IS THE POINT OF BEGINNING; THENCE S.89°-09'-49"W, 522.43 FEET ALONG THE NORTH BANK OF THE HANCE DRAIN; THENCE N.05°-35'-40"W, 169.65 FEET; THENCE S.88°-50'-40"E, 507.86 FEET PARALLEL WITH THE SOUTH SECTION LINE TO THE WEST RIGHT OF WAY OF SUMMERTON ROAD; THENCE S.00°-25'-40"E, 133.08 FEET ALONG THE WEST RIGHT OF WAY OF SUMMERTON ROAD TO THE SOUTHEAST CORNER OF LOT 29 OF THE VACATED PLAT OF HOLIDAY ESTATES; THENCE S.88°-50'-40"E, 33.00 FEET TO THE EAST SECTION LINE; THENCE S.00°-25'-40"E, 16.77 FEET ALONG THE EAST SECTION LINE TO THE POINT OF BEGINNING.

PARCEL D

A PARCEL OF LAND BEING PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS COMMENCING AT THE SOUTHEAST CORNER OF SECTION 12; THENCE N.00°-25'-40"W, 728.16 FEET ALONG THE EAST SECTION LINE; THENCE N.88°-50'-40"W, 33.00 FEET TO THE WEST RIGHT OF WAY OF SUMMERTON ROAD WHICH IS THE POINT OF BEGINNING; THENCE CONTINUING N.88°-50'-40"W, 507.86 FEET; THENCE N.05°-35'-40"W, 715.54 FEET TO A TRAVERSE LINE ALONG THE SOUTH SIDE OF SALSUSHA LAKE; THENCE S.84°-44'-20"E, 65.70 FEET ALONG SAID TRAVERSE LINE; THENCE S.82°-16'-40"E, 186.30 FEET ALONG SAID TRAVERSE LINE; THENCE S.89°-29'-40"E, 248.49 FEET ALONG SAID TRAVERSE LINE; THENCE N.50°-02'-20"E, 50.70 FEET ALONG SAID TRAVERSE LINE; THENCE N.89°-34'-20"E, 76.95 FEET ALONG SAID TRAVERSE LINE, TO THE WEST RIGHT OF WAY OF SUMMERTON ROAD; THENCE S.00°-25'-40"E, 724.56 FEET ALONG THE WEST RIGHT OF WAY OF SUMMERTON ROAD TO THE POINT OF BEGINNING.

PART OF PARCEL B:

THE NORTH 20 FEET OF THE FOLLOWING DESCRIBED LAND: A PARCEL OF LAND BEING PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY, MICHIGAN, DESCRIBED AS COMMENCING AT THE SOUTHEAST CORNER OF SAID SECTION 12; THENCE N.00°-25'-40"W., 98.63 FEET ALONG THE EAST SECTION LINE TO THE NORTH RIGHT OF WAY LINE OF HIGHWAY M-20 WHICH IS THE POINT OF BEGINNING; THENCE S.88°-13'-20"W., 315.57 FEET ALONG THE NORTH RIGHT OF WAY OF HIGHWAY M-20 TO A CURVE; THENCE SOUTHWESTERLY 184.35 FEET ALONG THE RIGHT OF WAY LINE ON A CURVE TO THE RIGHT HAVING A RADIUS OF 17,128.88 FEET AND A CHORD BEARING S.88°-31'-50"W., FOR A DISTANCE OF 184.35 FEET; THENCE N.00°-25'-40"W., 489.61 FEET PARALLEL WITH THE EAST SECTION LINE TO THE NORTH BANK OF THE HANCE DRAIN; THENCE N.69°-00'-49"E., 499.84 FEET ALONG SAID NORTH BANK TO THE EAST SECTION LINE; THENCE S.00°-25'-40"E., 94.23 FEET ALONG THE EAST SECTION LINE; THENCE N.68°-50'-40"W., 283.00 FEET PARALLEL WITH THE SOUTH SECTION LINE; THENCE S.00°-25'-40"E., 150.00 FEET PARALLEL WITH THE EAST SECTION LINE; THENCE S.88°-50'-40"E., 283.00 FEET TO THE EAST SECTION LINE; THENCE S.00°-25'-40"E., 236.47 FEET ALONG THE EAST SECTION LINE TO THE POINT OF BEGINNING.

CLAUDE T. ERIE TRUST U/A

THE NORTH 1000 FEET OF THE WEST 200 FEET OF THE SOUTHEAST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY MICHIGAN, AND PART OF THE EAST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 12, T.14 N.-R.4 W., UNION TOWNSHIP, ISABELLA COUNTY MICHIGAN, DESCRIBED AS BEGINNING AT A POINT ON THE EAST-WEST 1/4 LINE WHICH IS S.86°-42'-10"E., 2008.08 FEET FROM THE WEST 1/4 CORNER OF SECTION 12; THENCE S.86°-42'-10"E., 669.08 FEET; THENCE S.01°-08'-17"W., 1320.75 FEET ALONG THE NORTH-SOUTH 1/4 LINE; THENCE N.86°-45'-35"W., 485.10 FEET ALONG THE EAST-WEST 1/8 LINE; THENCE NORTHWESTERLY ALONG THE NORTHEASTERLY RIGHT OF WAY LINE OF US-127 AS OCCUPIED ON A CURVE TO THE LEFT HAVING A CHORD BEARING N.44°-01'-23"W., FOR A DISTANCE OF 261.28 FEET; THENCE N.01°-10'-20"E., 1143.92 FEET ALONG THE EAST LINE OF THE SUPERVISOR'S PLAT OF "WARDS OUTLOTS" TO THE POINT OF BEGINNING.

**Limitations on use: All parcels, Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.**

## ARENAC COUNTY

SITEGRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	PRICE	RESERVATION	TRUST DATE
PAVILKA II	ARENAC	LINCOLN	9.72	3/1/94		NO	NA

Township of Lincoln, County of Arenac, State of Michigan, to-wit: the Northeast Quarter (NE¼) of the Northeast Quarter (NE¼) of Section 16, Town 18 North, Range 4 East, Lincoln Township, Arenac County, Michigan, EXCEPT a parcel described as beginning 323.47 feet, South of the Northeast corner of Section 16; thence North 88°34'18" West, 1310 feet; thence South 231 feet; thence South 85°28'05" East, 667.3 feet, more or less; thence North 88°41'01" East, 647 feet, more or less; thence North, 236.1 feet to the point of beginning; more particularly described as:

PARCEL A: Part of the Northeast Quarter (NE¼) of the Northeast Quarter (NE¼) of Section 16, Township 18 North, Range 4 East, Lincoln Township, Arenac County, Michigan, described as beginning at the Northeast Section corner; thence South 02°01'40" East, 323.47 feet along the East Section line; thence South 89°17'48" West, 1308.99 feet (recorded as North 88°34'18" West, 1310.0 feet); thence North 02°06'04" West, 323.48 feet along the East - North and South ¼ line; thence North 89°17'48" East, 1309.40 feet along the North Section line to the point of beginning, containing 9.72 acres, more or less, subject to the use of the North, 33.0 feet and the East, 3.0 feet as Duprie Road and Deep River Road, respectively, AND

TAX I.D. #'s: 006-0-016-100-007-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
NOFFSINGER	ARENAC	STANDISH	101.17	6/7/2001		

Parcel I: A parcel of land in the E 1/2 of the SE 1/4 of Section 25, T18N - R4E, Standish Twp, Arenac County, MI, lying Easterly of so-called old Arenac State Rd; and also in the S 1/2 of the SW 1/4 of Section 30, T18N - R5E, Standish Twp, Arenac County, MI

Parcel II and III: and also in the SW 1/4 of the SE 1/4 of said Section 30, lying Westerly of the Detroit Mackinaw Rail Road, described as follows: Begin at the SE corner of said Section 25; thence N 89°43'43" W, on the South line of Section 25, 554.65 ft to a point on the East right-of-way line of said Arenac State Rd; thence N 15°21'51" E on said East right-of-way line, 218.69 ft to a point on a 4133 ft radius curve to the right, having a chord bearing of N 21°55'55" E, 945.43 ft; thence along the arc of said curve and on said Easterly right-of-way line, 947.50 ft; thence N 28°29'58" E on said Easterly right-of-way line, 311.74 ft to the East line of said Sec 25; thence S 00°13'02" W on said East line, 52.38 ft to the South 1/8 line of said Sec 30; thence S 89°48'30" E, on said South 1/8 line, 2739.93 ft to the North and South 1/4 line of said Sec 30; thence continuing on said South 1/8 line S 89°44'54" E, 531.43 ft to the Westerly right-of-way line of said Detroit and Mackinaw Railroad; thence S 21°06'10" W, on said Westerly right-of-way line, 1412.67 ft to the South line of said Sec 30, thence N 89°47'45" W, on said South Section line 11.30 ft to the South 1/4 corner of said Sec 30; thence N 89°38'25" W, continuing on said South Sec line, 2756.44 ft to the SW corner of said Sec 30 and the point of beginning, containing 101.17 acres, more or less, and subject to highway use of the southerly 33.00 ft thereof and also subject to any other easements of record.

Limitations on use: Except for Parcel II and III, Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.



SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
ANCEL	ARENAC	STANDISH		2007		

A parcel of land in the Northeast 1/4 of Section 34, Town 18 North, Range 4 East, Standish Township, Arenac County Michigan, the surveyed boundary of said parcel described as: Commencing at the Northeast Corner of Section 34, T18N, R4E; thence N86°37'15"W, 165.00 feet along the North line of said Section 34 to the point of beginning of the following described parcel; thence S24°34'55"E, 226.35 feet along the limited access right-of-way for Highway M-13 to the Westerly right-of-way line of Highway M-13; thence N86°37'15"W, 135.72 feet; thence N01°49'46"E, 200.00 feet parallel with the East line of said Section 34 to the North line of said Section 34; thence S86°37'15"E, 35.00 feet along said North line to the point of beginning; said parcel containing 0.39 acres, more or less, including 0.03 acres, more or less presently in use as public right-of-way along Worth Road; said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-034-100-005-00

Parcel 1: That part of the a parcel of land in the Southwest 1/4 of the Southwest 1/4 of Section 26, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan described as: Beginning at a point which is 2 rods North and 2 rods East of the Southwest corner of said Section 26; thence East, 6 rods; thence North 18 rods; thence West 6 rods; thence South 18 rods to the point of beginning which lies North and Easterly of the following described line beginning at the Southeast corner of the above described 6 rod by 18 rod parcel, said point also being the point of beginning of a limited access right of way line; thence Northwesterly, along a line which intersects the centerline of said Highway M-13 at a point 300 feet Northerly of the South line of said Section, a distance of 138.00 feet to a point ending of said limited access right of way line and the point of beginning of a free access right of way line; thence continuing Northwesterly, along the extension of the last described line, 15 feet, more or less, to a point 65.00 feet Easterly of, as measured at right angles to, said centerline of Highway M-13; thence Northerly, parallel to and 65.00 feet Easterly of said centerline of Highway M-13, a distance of 200 feet to a point of ending, except that part of a parcel of land in the Southwest 1/4 of the Southwest 1/4 of Section 26, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan, described as: Beginning at a point which is 2 rods North and 2 rods East of the Southwest corner of said Section 26; thence East 6 rods; thence North 18 rods; thence West 6 rods; thence South 18 rods to the point of beginning which lies between a line described as: Commencing at the quarter corner common to Sections 27 and 34 of said Town 18 North, Range 4 East; thence South 86°46' East, along the Section line common to said Sections 27 and 34 a distance of 2,620.42 feet to a point on the centerline of Old Highway US-23 (now Highway M-13); thence South 86°13' East, 200 feet to the point of beginning; thence from this point of beginning, North 31°17'05" West, 247.19 feet; thence North 01°47' East, along a line 65 feet Easterly of and parallel to the centerline of said Highway M-13 a distance of 150 feet to a point of ending and a line described as: Beginning at the Southeast corner of the above described 6 rod by 18 rod parcel, said point also being the point of beginning of a limited access right of way line, restricting all rights of ingress and egress; thence Northwesterly, along a line which intersects the centerline of said Highway M-13 at a point 300 feet Northerly of the South line of said Section, a distance of 138.00 feet to a point of ending of said limited access right of way line and the point of beginning of a free access right of way line; thence continuing Northwesterly, along the extension of the last described line, 15 feet, more or less, to a point 65.00 feet Easterly of, as measured at right angles to, said centerline of Highway M-13; thence Northerly, parallel to and 65.00 feet Easterly of said centerline of Highway M-13, a distance of 200 feet to a point of ending.

(cont.)

Parcel 2: That part of a parcel of land in the Southwest 1/4 of the Southwest 1/4 of Section 26, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan, described as: Beginning at a point which is 2 rods North and 2 rods East of the Southwest corner of said Section 26; thence East 8 rods; thence North 18 rods, thence West 6 rods; thence South 18 rods to the point of beginning which lies between a line, described as: Commencing at the quarter corner common to Sections 27 and 34 of said Town 18 North, Range 4 East; thence South 86'46" East, along the Section line common to said Sections 27 and 34 a distance of 2,620.42 feet to a point on the centerline of Old Highway US-23 (now Highway M-13); thence South 86'13" East, 200 feet to the point of beginning; thence from this point, at beginning, North 31'17'05" West, 247.19 feet; . thence North 01'47" East, along a line 65 feet Easterly of and parallel to the centerline of said Highway M-13 a distance of 150 feet to a point of ending and a line described as: Beginning at the Southeast corner of the above described 6 rod by 18 rod parcel, said point also being the point of beginning of a limited access right of way line, restricting all rights of ingress and egress; thence Northwesterly, along a line which intersects the centerline of said Highway M-13 at a point 300 feet Northerly of the South line of said Section, a distance of 138.00 feet to a point of ending of said limited access right of way line, and the point of beginning of a free access right of way line; thence continuing Northwesterly, along the extension of the last described line, 15 feet, more or less, to a point 85.00 feet Easterly of, as measured at right angles to, said centerline of Highway M-13; thence Northerly, parallel to and 85.00 feet Easterly of said centerline of Highway M-13, a distance of 200 feet to a point of ending.

Tax ID: 010-0-026-300-060-00

A parcel of land in the Southwest 1/4 of Section 26, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Southwest Corner of said Section 26; thence N02°15'47"E, 365.78 feet along the West line of said Section 26 to the point of beginning of the following described parcel; thence, continuing N02°15'47"E, 290.26 feet along said West line to the South line of a parcel described in Liber 407 of Deeds, Page 226; thence S86°04'31"E, 215.00 feet along said South line; thence S02°18'47"W, 325.83 feet; thence N86°11'07"W, 152.13 feet to the East right of way line of Huron Road (Highway M-13); thence N01°47'00"E, 38.21 feet along said East line; thence N88°13'00"W, 62.52 feet to the point of beginning; said parcel containing 1.55 acres, more or less, including 0.31 acres, more or less, presently in use as public right of way along Huron Road (Highway M-13); said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-026-300-055-00

A parcel of land in the Northwest 1/4 of Section 35, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Beginning at the Northwest Corner of Section 35, T18N, R4E; thence S86°08'06"E, 568.00 feet along the North line of said Section 35; thence S01°49'46"W, 250.00 feet parallel with the West line of said Section 35; thence S86°08'06"E, 200.00 feet; thence N01°49'46"E, 50.00 feet; thence S86°08'06"E, 100.00 feet; thence S01°49'46"W, 100.00 feet; thence S86°08'06"E, 202.00 feet; thence S01°49'46"W, 270.00 feet; thence N86°08'06"W, 1070.00 feet to the West line of said Section 35; thence N01°49'46"E, 570.00 feet along said West line to the point of beginning; said parcel contains 10.99 acres, more or less, including 1.38 acres, more or less presently in use as public right-of-way along Huron Road (Highway M-13) and Worth Road; said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-035-200-105-00

Limitations on use: Except for Tax ID: 010-0-035-200-105-00, Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	REE DATE	RESERVATION	TRUST DATE
CZEISZPERGER	ARENAC	STANDISH	137.82	2007		

Parcel 1: Part of the Northeast 1/4 of Section 31, Town 18 North, Range 5 East, described as: Beginning South 01°10'19" W, along the East Section line, 300.00 feet from the Northeast corner of said Section 31; thence continuing South 01°10'19" West, along said East Section line, 2031.54 feet to a shore line traverse of Saginaw bay; thence South 47°38'28" West, along said shore line traverse, 490.10 feet to the East-West 1/4 line; thence North 89°21'00" West, along said East-West 1/4 line, 1145.25 feet; thence North 01°10'06" East, parallel to the North-South 1/4 line 2428.82 feet; thence East, parallel to the North Section line, 973.08 feet; thence South 01°08'59" West, 80.00 feet; thence East 527.90 feet back to the place of beginning.

Together with a 66 foot wide easement, the center line of which is described as: Beginning West, along the North Section line, 1320.30 feet from the Northeast corner of Section 31, Town 18 North, Range 5 East; thence South 01°10'21" West, along the East 1/8 line; 220.00 feet to the Point of Ending.

EXCEPT: A parcel of land beginning South 01°10'19" West along the East Section line 300 feet from the Northeast corner of Section 31, Town 18 North, Range 5 East, to the Point of Beginning; thence continuing South 01°10'19" West along the said East Section line 60 feet; thence West, parallel to the North Section line 461.90 feet more or less; thence North 01°08'59" East 60 feet; thence East 461.90 feet parallel to the North Section line to the Point of Beginning.

ALSO EXCEPT: Commencing 300 feet South of the Northeast corner of Section 31, Town 18 North, Range 5 East, thence South 85 rods; thence West 40 rods; thence North 20 rods; thence East 8 rods; thence North 690 feet; thence East to the Point of Beginning.

Tax ID: 010-1-031-100-025-02

Parcel 2: Commencing 300 feet South of the Northeast corner of Section 31, Town 18 North, Range 5 East; thence South 65 rods; thence West 40 rods; thence North 20 rods; thence East 8 rods; thence North 690 feet; thence East to the Point of Beginning.

Tax ID: 010-1-031-100-010-10

Parcel 3: The West 60 acres of a parcel of land lying in the Northeast 1/4 of Section 31, beginning at the center of said Section 31; thence North 01°08'00" East, 2112.54 feet to the East line of the Consumer Power Company right of way; thence North 20°54'30" East, 325.16 feet to a point 220 feet South of the North Section line of said Section 31; thence South 90°00'00" East, 2007.42 feet; thence South 01°08'59" West, 776.58 feet; thence North 89°41'18" West, 132.04 feet; thence South 01°08'56" West, 333.14 feet; thence South 89°41'15" East 660.16 feet to the East Section line of said Section 31; thence South 01°09'14" West, 1332.61 feet to the East 1/4 corner of said Section 31; thence North 89°22'30" West, 2640 feet to the Point of Beginning.

EXCEPT: A parcel of land described as commencing at the Center post of said Section 31; thence South 89°22'30" East, 845 feet to the Point of Beginning; thence South 89°22'30" East, 200 feet; thence North 01°08'37" East 650 feet; thence North 89°22'30" West, 200 feet; thence South 01°08'37" West, 650 feet to the Point of Beginning; all in Section 31, Town 18 North, Range 5 East. ALSO except a 4 (four) acre parcel of land out of the Southwest corner thereof.

Tax ID: 010-1-031-100-025-05

Parcel 4: The West 66 feet of the following described property: Beginning at the Northeast corner of Section 31 for point of beginning; thence South 01°10'19" West along the East Section line 300 feet; thence West parallel to the North Section line 527.90 feet; thence North 01°19' East 300 feet to the North Section line; thence East along the North Section line to the point of beginning.

Tax ID: 010-1-031-100-025-01

**PARCEL 5:**

A parcel of land in the Northwest 1/4 of Section 32; T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Northeast corner of Section 31 also being the Northwest corner of said Section 32; thence S00°17'46"W along the West line of said Section 32 a distance of 1314.19 feet to the point of beginning of this description; thence S89°48'28"E 50.34 feet; thence S00°15'56"W 860.72 feet; thence S89°43'25"E 159.98 feet; thence S00°21'27"W 54.68 feet to a point on an intermediate traverse line, said point being N00°21'27"E 171.6'± from the water's edge of the Saginaw Bay; thence S64°34'40"W along said traverse line 233.89 feet to a point on the West line of said Section 32, said point being N00°17'46"E 439.7'± from said water's edge; thence N00°17'46"E along said West line 1018.78 feet to the point of beginning; said parcel containing 2.68 acres more or less, including the area lying between the intermediate traverse line and Saginaw Bay; said parcel is subject to the rights and interests of riparian owners of Saginaw Bay; said parcel subject to all easements and restrictions if any.

Tax ID: 010-1-032-200-005-10

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
DEMO & DUBAY	ARENAC	STANDISH	19.97	2007		

A parcel of land in the Northwest 1/4 of Section 23, T18N, R4E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the West 1/4 corner of said Section 23; thence N00°02'00"W along the West line of said Section 23 a distance of 250.11 feet to the point of beginning of this description; thence continuing N00°02'00"W along said West line 231.73 feet; thence N89°38'26"E 81.57 feet to the point of beginning of a Southerly Limited Access Right of Way of US-23; thence along said Southerly Limited Access Right of Way line the following five courses: N44°38'26"E 247.49 feet, N89°38'26"E 241.45 feet, N37°48'26"E 536.60 feet, N49°26'20"E 299.81 feet, and N72°42'08"E 291.98 feet to the East line of the West 1/2 of the Northwest 1/4 of Section 23 as monumented; thence S00°09'37"W along said East line 539.37 feet; thence N88°20'29"W parallel with the East-West 1/4 line of said Section 23 a distance of 140.00 feet; thence S00°09'37"W parallel with said East line 264.00 feet; thence S88°20'29"E parallel with said East-West 1/4 line 140.00 feet to said East line; thence S00°09'37"W along said East line 349.91 feet to a point 250.00 feet measured at right angles from said East-West 1/4 line; thence N88°20'29"W parallel with said East-West 1/4 line 1309.53 feet to the point of beginning; said parcel containing 19.97 acres more or less, including 0.33 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-023-200-025-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
HOUGHTLING	ARENAC	STANDISH	22.34	2007		

A parcel of land in the Northeast 1/4 of the Northeast 1/4 Section 36, Town 18 North, Range 4 East, Standish Township, Arenac County, Michigan described as follows: Begin at the Northeast corner of said Section; thence South 00°40'30" East, along the East line of said Section 1306.31 feet to the North 1/8 line of said Section; thence South 89°01'11" West, on said North 1/8 line, 782.77 feet; thence North 25°29'16" East, parallel with the Easterly right of way line of State Road, 165.00 feet; thence South 89°01'11" West, parallel with said North 1/8 line of said Section, 264.00 feet to said Easterly right of way line; thence North 25°29'16" East, along said Easterly right of way line, 23.52 feet to a deflection point; thence North 24°18'31" East, continuing along said Easterly right of way line, 100.83 feet to a deflection point; thence North 23°18'31" East, continuing along said Easterly right of way line, 290.12 feet to a deflection point; thence North 17°31'26" East, continuing along said Easterly right of way line, 642.47 feet to a deflection point; thence North 14°42'56" East, continuing along said Easterly right of way line, 181.23 feet to the North line of said Section; thence North 89°11'11" East, along said North Section line, 554.45 feet to the Point of Beginning.

Tax ID: 010-0-036-100-005-18

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
KLOWSKI	ARENAC	STANDISH	5.62	2008		

A parcel of land situated in the Southeast 1/4 of the Southeast 1/4 of Section 30, Town 18 North, Range 5 East, Standish Township, Arenac County, Michigan described as: Commencing at the East 1/4 corner of Section 30 as monumented per Land Corner Re-monumentation Certificate recorded in Liber 2, Page 38; thence South 00°00'42" West, 1317.99 feet along the East section line to the South 1/8 line; thence South 89°58'30" West, 200.00 feet along the South 1/8 line to the point of beginning; thence South 00°00'12" West, 713.40 feet parallel with the East section line to the approximate centerline of Saganing Creek; thence North 63°00'41" West, 81.50 feet along said centerline; thence North 87°51'36" West, 287.84 feet along said centerline to the East line of a parcel as surveyed by Wade-Taitt-Edmonds and recorded in Liber 2, Page 64, Arenac County Records; thence North 00°21'07" West, 655.52 feet along said East line to the South 1/8 line; thence North 89°58'30" East, 364.40 feet along the South 1/8 line to the point of beginning. Containing 5.62 acres and subject to the North 33 feet thereof for Whites Beach Road.

Tax ID: 010-1-030-400-065-10

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
KRZYZANIAK	ARENAC	STANDISH	10.0, 13.50	2007		

A parcel of land in the Northeast 1/4 of Section 31, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of sold parcel described as: Commencing at the Northeast corner of said Section 31; thence S89°07'27"W along the North line of said Section 31 a distance of 528.14 feet to the point of beginning of this description; thence S00°16'26"W 220.00 feet; thence S89°07'27"W parallel with said North line 2003.04 feet to the Easterly line of the Consumers Power Company right of way; thence N20°02'09"E along said Easterly line 235.47 feet to said North line of said Section 31; thence N89°07'27"E along said North line 1923.41 feet to the point of beginning of this description; sold parcel containing 9.91 acres more or less; sold parcel subject to the right of way for road purposes along Worth Road; sold parcel subject to all easements and restrictions if any.

Tax ID: 010-1-031-100-015-00

A parcel of land in the Southeast 1/4 of Section 30, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of sold parcel described as: Beginning at the Southeast corner of said Section 30; thence S89°56'17"W along said South line 981.94 feet; thence N00°17'49"W parallel with the West line of the Southeast 1/4 of the Southeast 1/4 of said Section 30 a distance of 264.28 feet; thence N89°56'17"E parallel with said South line 50.82 feet; thence N00°17'49"W parallel with said West line 395.28 feet to a point on a traverse line of the Saganing Creek, said point being S00°17'49"E 23.02 feet from the centerline of said Creek; thence along said traverse line the following three (3) courses: N73°51'59"E 27.44 feet, S82°13'02"E 299.72 feet, and S74°44'31"E 507.80 feet to a point, said point being S00°04'44"W 47.31 feet from the centerline of said Creek; thence S00°04'44"W parallel with the East line of said Section 30 a distance of 98.08 feet; thence N89°56'17"E parallel with said South line 132.00 feet to said East line; thence S00°04'44"W along said East line 398.00 feet to the point of beginning; sold parcel containing 14.09 acres, including all of the land lying between said traverse line and the centerline of the Saganing Creek; sold parcel subject to the right of way for road purposes along Worth Road and Lentz Road; sold parcel subject to the rights and interests of riparian owners of the Saganing Creek; sold parcel subject to all easements and restrictions if any.

Tax ID: 010-1-030-400-100-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
LAFAYE	ARENAC	STANDISH	5.96	2007		

A parcel of land in the Northwest 1/4 and the Northeast 1/4 of Section 31, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Beginning at the North 1/4 corner of said Section 31; thence N89°07'27"E along the North line of said Section 31 a distance of 11.50 feet to the Westerly right of way of the Detroit & Mackinaw Railroad; thence S20°02'09"W along said Westerly right of way line 711.18 feet; thence S89°16'29"W parallel with the North line of said Section 31 a distance of 284.98 feet; thence N00°43'31"W perpendicular to said North line 864.97 feet to said North line; thence N89°16'29"E along said North line 505.57 feet to the point of beginning; said parcel containing 5.96 acres more or less, including 0.38 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-031-200-025-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
LECLAIR	ARENAC	STANDISH	12.08	2007		

A parcel of land in the Southwest 1/4 of Section 16, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Southwest corner of said Section 16; thence S89°14'01"E along the South line of said Section 16 a distance of 1342.36 feet to the point of beginning of this description; thence N01°51'59"E 356.00 feet; thence S88°28'01"E 110.36 feet; thence N20°16'59"E 1009.37 feet to the North line of Government Lot 4; thence S89°14'01"E along said North line and parallel with said South line 388.50 feet to a point on a reference line, said point being N89°14'01"W 50.0± feet from the approximate ordinary high water mark along the Saginaw Bay; thence S12°12'53"W along said high water mark 1026.19 feet to a point, said point being N89°14'01"W 93.4± feet from the edge of water of a manmade water canal; thence N89°14'01"W parallel with said South line 596.00 feet; thence S01°03'59"W 300.00 feet to said South line; thence N89°14'01"W along said South line 41.64 feet to the point of beginning; said parcel containing 12.08 acres more or less, including 0.03 acre more or less presently in use as public right of way along Sagatoo Road, also including 0.94 acre more or less of land lying between said reference line and the approximate ordinary high water mark of Saginaw Bay; said parcel subject to all easements and restrictions if any.

Tax ID: 010-1-016-300-010-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	EXPIRE DATE	RESERVATION	TRUST DATE
MARINA	ARENAC	STANDISH	23.36	2007		

A parcel of land in the Northwest 1/4 of Section 21, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Lots 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 56, 57, 58, 59, 60, 61, 62, 63, and Outlot A and Outlot B, all in Great Lakes Shores Marina, according to the recorded plat thereof, as recorded in Liber 3 of Plots, Page 7, Arenac County Records and more particularly described as: Commencing at the Northwest corner of said Section 21; thence South along the West line of said Section 21 a distance of 33.00 feet; thence S89°14'01"E parallel with the North line of said Section 21 a distance of 33.00 feet to the Northwest corner of said Outlot A and the point of beginning of this description; thence S89°14'01"E along the North line of said Great Lakes Shores Marina and parallel with the North line of said Section 21 a distance of 1574.49 feet to the Northeast corner of said Lot 63; thence S00°57'40"W along the East line of said Lot 63 a distance of 200.33 feet; thence along the South line of said Lots 59, 60, 61, 62, and 63 the following five (5) courses: N88°43'10"W 268.10 feet, N00°45'59"E perpendicular to said North line 149.69 feet, N89°14'01"W parallel with said North line 181.42 feet, S00°45'59"W perpendicular to said North line 148.06 feet, and N88°43'10"W 150.41 feet to the Northeast corner of said Outlot B; thence S00°45'59"W along the East line of said Outlot B and perpendicular to the North line of said Section 21 a distance of 65.00 feet to the Southeast corner of said Outlot B and the Northeast corner of said Lot 56; thence S11°36'42"W along the East line of said Lot 56 a distance of 66.50 feet to the Southeast corner of said Lot 56; thence N89°31'35"W along the South line of said Lot 56 a distance of 109.91 feet to the Southwest corner of said Lot 56; thence S10°55'12"W along the East line of said Outlot A 60.04 feet to the Northwest corner of said Lot 54; thence S89°31'22"E along the North line of said Lot 54 a distance of 110.08 feet to the Northeast corner of said Lot 54; thence S11°10'23"W along the East line of said Lots 45, 46, 47, 48, 49, 50, 51, 52, 53, and 54 a distance of 607.01 feet to the Southeast corner of said Lot 45; thence N89°32'46"W along the South line of said Lot 45 and Outlot A a distance of 828.17 feet to the Southwest corner of said Outlot A; thence North along the West line of said Outlot A and parallel with the West line of said Section 21 a distance of 985.98 feet to the point of beginning; said parcel containing 22.69 acres more or less; said parcel subject to the right of way for road purposes along Le Clair and Sagatao Road; said parcel subject to the rights and interests of riparian owners of Saginaw Bay; said parcel subject to all easements and restrictions if any.

ALSO:

Also a parcel of land in the Northwest 1/4 of Section 21, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Lots 31, 32, and 33, all in Great Lakes Shores Marina, according to the recorded plat thereof, as recorded in Liber 3 of Plots, Page 7, Arenac County Records and more particularly described as: Beginning at the Northeast corner of said Lot 33; thence S10°56'56"W along the East line of said Lots 32 and 33 a distance of 141.72 feet; thence S11°16'56"W along the East line of said Lot 31 a distance of 65.08 feet to the Southeast corner of said Lot 31; thence N84°38'20"W along the South line of said Lot 31 a distance of 144.80 feet to the Southwest corner of said Lot 31; thence N11°05'00"E along the West line of said Lots 31, 32, and 33 a distance of 196.45 feet to the Northwest corner of said Lot 33; thence S88°41'06"E along the North line of said Lot 33 a distance of 146.09 feet to the point of beginning; said parcel containing 0.67 acre more or less; said parcel subject to the rights and interests of riparian owners of Saginaw Bay; said parcel subject to all easements and restrictions if any.

Tax ID: various (23 separate parcels)

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
NICKODEMUS	ARENAC	STANDISH	17.28	2007		

A parcel of land in the Northeast 1/4 of Section 22, T18N, R4E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Northeast corner of said Section 22; thence S89°54'24"W along the North line of said Section 22 a distance of 200.00 feet to the point of beginning of this description; thence S33°57'49"E 39.74 feet to the point of beginning of the Northerly Limited Access Right of Way line of US-23; thence along said Northerly Limited Access Right of Way the following six courses: S33°57'49"E 103.09 feet, S29°40'15"W 186.58 feet, S59°24'06"W 403.63 feet, S44°51'22"W 418.18 feet, S54°40'31"W 283.49 feet, and S72°30'53"W 235.84 feet to the West line of the Northeast 1/4 of the Northeast 1/4 of Section 22; thence N00°01'26"W along said West line 1015.45 feet to the North line of said Section 22; thence N89°54'24"E along said North line 1111.60 feet to the point of beginning; said parcel containing 17.31 acres more or less; including 0.85 acre more or less presently in use as public right of way; said parcel subject to all easements and restrictions if any.

Tax ID: 010-0-022-100-005-15

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEED DATE	RESERVATION	TRUST DATE
NOFFSINGER 2	ARENAC	STANDISH	40.0, 40.0, 29.85, 33.50	2007		

**PARCEL A:**

A parcel of land in the Northwest 1/4 of Section 31, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Beginning at the West 1/4 corner of said Section 31; thence N00°40'22"W along the West line of said Section 31 a distance of 2612.54 feet to the Northwest corner of said Section 31; thence N89°18'29"E along the North line of said Section 31 a distance of 2250.91 feet; thence S00°43'31"E perpendicular to said North line 664.97 feet; thence N89°18'29"E parallel with said North line 264.98 feet to the Westerly right of way line of Detroit & Mackinaw Railroad; thence S20°02'09"W along said Westerly line 2084.11 feet to the East-West 1/4 line of said Section 31; thence S89°18'51"W along said East-West 1/4 line 213.96 feet; thence N00°12'14"E parallel with the East line of the West 1/2 of the Northwest 1/4 of said Section 31 a distance of 208.71 feet; thence S89°18'51"W parallel with said East-West 1/4 line 208.71 feet to said East line; thence S00°12'14"W 208.71 feet along said East line to said East-West 1/4 line; thence S89°18'51"W along said East-West 1/4 line 1356.85 feet to the point of beginning; said parcel containing 129.43 acres more or less; said parcel subject to the right of way for road purposes along Worth Road, Foco Road, and Moyette Road; said parcel subject to all easements and restrictions if any.

**PARCEL B:**

A parcel of land in the Northwest 1/4 of Section 31, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the West 1/4 corner of said Section 31; thence N89°18'51"E along the East-West 1/4 line of said Section 31 a distance of 1957.01 feet to the Easterly right of way line of Consumer Power Company and the point of beginning of this description; thence N20°02'09"E along said Easterly line 2236.69 feet to the North-South 1/4 line of said Section 31; thence S00°15'52"W along said North-South 1/4 line 2092.29 feet to the Center of said Section 31; thence S89°18'51"W along said East-West 1/4 line 756.70 feet to the point of beginning; said parcel containing 18.17 acres more or less; said parcel subject to the right of way for road purposes along Worth Road; said parcel subject to all easements and restrictions if any.

Tax ID: 010-1-031-200-005-00; 010-1-031-200-010-00; 010-1-031-200-010-05; and 010-1-031-200-015-00



SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
POTTS	ARENAC	STANDISH	1.40	2007		

A parcel of land in the Southeast 1/4 of Section 30, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the Southeast corner of said Section 30; thence N00°04'44"E along the East line of said Section 30 a distance of 1317.96 feet to the Northeast corner of the Southeast 1/4 of the Southeast 1/4 of said Section 30 as monumented; thence S89°58'30"W along the North line of the Southeast 1/4 of the Southeast 1/4 of said Section 30 as monumented a distance of 788.26 feet to the point of beginning of this description; thence S00°17'49"E parallel with the West line of the Southeast 1/4 of the Southeast 1/4 of said Section 30 a distance of 528.00 feet; thence S89°58'30"W parallel with said North line 115.50 feet; thence N00°17'49"W parallel with said West line 528.00 feet to said North line; thence N89°58'30"E along said North line of the Southeast 1/4 of the Southeast 1/4 of said Section 30 a distance of 115.50 feet to the point of beginning; said parcel containing 1.40 acres more or less, including 0.08 acre more or less presently in use as public right-of-way along Whites Beach Road; said parcel subject to all easements and restrictions if any.

Tax ID: 010-1-030-400-070-05

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
STOP AND GO	ARENAC	STANDISH	10.15, 13.48	2007		

Parcel A: An irregular parcel of land lying Southwesterly of the Southerly right of way line of Highway US-23 relocated in the East 1/2 of the Northeast 1/4 of Section 22, Township 18 North, Range 4 East, Standish Township, Arenac County, Michigan and more particularly described as follows: Commencing on the East line of said Section 22 at a point 33.00 feet, North 00°02'00" West from the East 1/4 corner of Section 22; thence North 89°47'19" West on a line which is parallel to and 33.00 feet, measured at right angles, North of the East and West 1/4 line of said Section, 691.30 feet; thence North 00°01'24" West 826.38 feet to the limited access right of way line of said highway; thence South 59°15'48" East, on said right of way line, 405.10 feet to a deflection point; thence N89°38'18"E, continuing on said right of way line, 128.74 feet to a deflection point; thence South 45°21'42" East on a line which intersects the centerline of Highway US-23 at a point 2167.11 feet Southerly along said centerline from the North line of said Section 22; thence South 00°02'22" East on the East line of Section 22, 410.82 feet to the point of beginning. EXCEPT right of ways for Highway US-23 along the Northerly side, Highway M-13 along the Easterly side and Berenthal Lane along the Southerly side thereof.

Tax ID: 010-0-022-100-005-05

Parcel B: An irregular parcel of land lying Southwesterly of the Southerly right of way line of Highway US-23 relocated in the East 1/2 of the Northeast 1/4 of Section 22, Township 18 North, Range 4 East, Standish Township, Arenac County, Michigan and more particularly described as follows: To fix the point of beginning commence at the East 1/4 corner of Section 22; thence North 00°02'00" West on the East line of said Section 22, 33.00 feet; thence North 89°47'19" West on a line which is parallel with and 33.00 feet, measured at right angles, North of the East and West 1/4 line of said Section; 691.30 feet to the Point of Beginning of this description; thence continuing North 89°47'19" West, on said parallel line 546.20 feet; thence North 41°52'49" West 111.17 feet to a point on the East 1/8 line of Section 22 which is 115.50 feet, North 00°01'24" West from the Southwest corner of the East 1/2 of the Northeast 1/4 of said Section; thence North 00°01'24" West, on said 1/8 line, 845.77 feet to the limited access right of way line of said highway; thence S83°20'03"E on said right of way line 183.72 feet to a deflection point; thence South 70°10'52" East, continuing on said limited access right of way line, 352.08 feet to a deflection point; thence South 59°15'48" East, on said right of way line, 124.20 feet; thence South 00°01'24" East, parallel with said East 1/8 line, 826.38 feet to the point of beginning.

Tax ID: 010-0-022-100-005-10

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
VOLK	ARENAC	STANDISH	0.34	2007		

A parcel of land in the Southeast 1/4 of Section 29, T18N, R5E, Standish Township, Arenac County, Michigan, the surveyed boundary of said parcel described as: Commencing at the West 1/4 corner of said Section 29; thence S87°12'36"E along the East-West 1/4 line of said Section 29 a distance of 2634.59 feet to the Center of said Section 29 and the point of beginning of this description; thence S87°37'03"E continuing along said East-West 1/4 line as monumented 823.86 feet to the East line of the West 20 acres lying North of the South 1/8 line of the Southeast 1/4 of Section 29; thence S01°59'40"W along said East line 693.42 feet to the South line of the North 10 acres of the West 20 acres lying North of the South 1/8 line of the Southeast 1/4 of Section 29; thence N87°37'03"W along said South line 632.56 feet to a point on the North-South 1/4 line of said Section 29; thence N02°42'47"E along said North-South 1/4 line 231.41 feet; thence S87°37'03"E parallel with said East-West 1/4 line 208.00 feet; thence N02°42'47"E parallel with said North-South 1/4 line 254.00 feet; thence N87°37'03"W parallel with said East-West 1/4 line 208.00 feet to point on said North-South 1/4 line; thence N02°42'47"E along said North-South 1/4 line 208.00 feet to the point of beginning; said parcel containing 8.79 acres more or less, including 0.34 acre more or less presently in use as public right of way along La Fave Road; said parcel subject to all easements and restrictions if any.

Tax ID: 010-1-029-400-025-00

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
YENNA	ARENAC	STANDISH	1.15	2009		

Located in the Township of Standish, County of Arenac, and State of Michigan: Beginning 688 feet East of Northwest corner of the Northwest 1/4 of the Northwest 1/4 of Section 35, Town 18 North, Range 4 East; thence East 200 feet; thence South 250 feet; thence West 200 feet; thence North 250 feet to Point of Beginning.

NOTE: The North line of Section 35 was assumed as S:86°-08'-06"E

Tax ID: 010-0-035-200-100-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function.

SITE/GRANTOR	COUNTY	TOWNSHIP	ACRES	FEE DATE	RESERVATION	TRUST DATE
WILLIAMS	ARENAC	STANDISH	0.46	2010		

A parcel of land beginning 768 feet East of the Northwest corner of the Northwest 1/4 of the Northwest 1/4 of Section 35, Township 18 North, Range 4 East, running thence South 200 feet; thence East 100 feet; thence North 200 feet; thence West 100 feet to the Point of Beginning.

Tax ID: 010-0-035-200-095-00

Limitations on use: Tribal and Trust Land only so long as it is undeveloped or used solely for a Governmental Function

K-3. Governmental Specified Area per § II(K)(3) [area where all Tribal lands acquired after execution of this Agreement have TTL and AA status so long as the lands are used for a Governmental Function]:

- Isabella County
- Arenac County

List of Tribal lands acquired after execution of this Agreement that are within the Governmental specified area described above.

K-4. Commercial Designated Area per § II(K)(4) [area where all Tribal lands accepted into federal trust after execution of this Agreement have TTL and AA status regardless of how the lands are used]:

- Isabella County: the following survey townships: T16N, R3W; T15N, R5W; T15N, R4W; T15N, R3W; T14N, R5W; survey sections 6, 7, and 18 in T14N, R4W; and survey sections 1-21 in T14N, R3W; and
- Arenac County: those portions of survey sections 20-21 and 29-32 on the mainland of the Lower Peninsula in T18N, R5E; and survey sections 15 and 16 in T18N, R4E.

List of Tribal lands accepted into federal trust after execution of this Agreement which are located within the Commercial Designated Area described above.

Reserved

K-5. List of other lands acquired after execution of this Agreement by the Tribe that are mutually agreed upon in writing by the parties.

Reserved

K-6. List of lands identified in Appendix A (K-2) that have been subsequently taken into trust by the federal government for the benefit of the Tribe, which do not meet the criteria of Appendix A (K-4), subject, however, to any restrictions specified in Appendix A (K-2).

Reserved