COHOCTAH TOWNSHIP BOARD MEETING

January 08, 2026 at 7:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 546-0655, or mail: 10518 N Antcliff Rd Fowlerville MI 48836.

AGENDA

CALL TO ORDER

AGENDA APPROVAL

CONSENT AGENDA

1. Minutes 12-11-2025
2. Treasurer's Report
3. Expenditures

CALL TO THE PUBLIC

UNFINISHED BUSINESS

Road Commission

Howell Fire Authority

Hall

Cemetery

Parks and Recreation

NEW BUSINESS

4. Cost Sharing Agreement
5. Quarterly Budget Review
6. IRS Mileage Reimbursement Rate 2026
7. Schedule Budget Workshop

REPORTS

Zoning Board of Appeals

Planning Commission

Violations and Complaints

TOWNSHIP BOARD DISCUSSION

CALL TO THE PUBLIC

NEXT REGULAR MEETING DATE - FEBRUARY 12, 2026

ADJOURN

COHOCTAH TOWNSHIP BOARD MEETING
December 11, 2025 at 7:00 PM
Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 546-0655, or mail: 10518 N Antcliff Rd Fowlerville MI 48836.

MINUTES

CALL TO ORDER

The meeting was called to order at 7:00 pm with the Pledge of Allegiance.

PRESENT: Barb Fear, Phil Charette, Mark Fosdick, Tami Bock, Mark Torigian

AGENDA APPROVAL

Motion made by Torigian, seconded by Charette, to approve the agenda as amended with the addition of #14 Hall Rental Agreement, #15 Board of Review Alternate Appointment. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CONSENT AGENDA

1. Minutes 11-13-2025
2. Treasurer's Report
3. Expenditures

   Motion made by Charette, seconded by Torigian, to approve the Consent Agenda as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CALL TO THE PUBLIC

Public comment received.

UNFINISHED BUSINESS

Road Commission

No report

Howell Fire Authority

No report

Hall

No report

Cemetery

No report

Parks and Recreation

No report

NEW BUSINESS

4. Show Cause Hearing- 8016 Hemingway

The show-cause hearing was held. The owner stated the property has been sold. It was also stated that the owner is trying to sell the sheds. The owner will have until the May 2026 meeting to update the Land Contract to reflect the non-conforming sheds, and that the purchaser understands they will be responsible for accessory building compliance.

5. LESA Summer Tax Collection Agreement

   Motion made by Torigian, seconded by Charette, to approve the LESA Summer Tax Collection Agreement. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

6. Fowlerville Schools Summer Tax Agreement

   Motion made by Torigian, seconded by Charette, to approve the Fowlerville Schools Summer Tax Collection Agreement. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

7. Howell Schools Summer Tax Collection Agreement

   Motion made by Torigian, seconded by Bock, to approve the Howell Schools Summer Tax Collection Agreement. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

8. Consumers Energy Franchise Agreement

   Motion made by Torigian, seconded by Charette, to approve the Consumers Energy Gas Franchise Ordinance. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, Nay- none, motion carried.

9. Poverty Exemption Guidelines

   Motion made by Torigian, seconded by Charette, to approve the Poverty Exemption Guidelines. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

10. 2026 Meeting Schedule

    Motion made by Fear, seconded by Charette, to approve the 2026 Meeting Schedule. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

11. Fowlerville Senior Center Donation

    Motion made by Torigian, seconded by Charette, to deny the Senior Center donation request. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

12. Moratorium Ordinance

    Motion made by Charette, seconded by Torigian, to adopt the Ordinance to Amend the Zoning Ordinance Regarding Special Land Uses. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, Nay-none, motion carried.

13. Non-Disclosure Agreement Policy

    Motion made by Torigian, seconded by Charette, to adopt An Ordinance to Prohibit Non-Disclosure Agreements. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, Nay-none, motion carried.

    #14 -Motion made by Bock, Seconded by Torigian, to amend the Hall Rental Agreement to include that if an employee is required to come unlock the door, the deposit will not be returned. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

    #15- The original Board of Review alternate is unable to serve; Jonathan Black is appointed as noted in the original motion on November 13, 2025.

REPORTS

Zoning Board of Appeals

No report

Planning Commission

Verbal report given. The January meeting has been rescheduled to January 5, 2026.

Violations and Complaints

Verbal report given

CALL TO THE PUBLIC

Public comment received.

NEXT REGULAR MEETING DATE - JANUARY 8, 2026

ADJOURN

There being no further business, the meeting was adjourned at 8:19 pm.

TAMI BOCK
COHOCTAH TOWNSHIP TREASURER
10518 ANTCLIFF ROAD
FOWLERVILLE MI 48836
517-546-0655

Dec 25

RECEIPTS			
	TRASH PICK UP	$	200.00
	BURIAL SVC	$	51.20
	INTEREST	$	4.71
	FARM RENTAL	$	2,882.00
	BARN and Hall RENTAL	$	200.00
	ESCROW TRANSFER	$	44,000.00
	TAXES	$	21,718.62
	LAND USE	$	175.00
	RECEIPTS TOTAL	**$**	**69,231.53**
	CASH ACCOUNT ENDING BALA	$	253,859.16
	CHOICEONE BANK	$	659,368.82
	GENERAL FUND BALANCE	$	913,227.98
	TRUST AND AGENCY BALANCE	$	7,050.00
	CAPITAL IMPROVEMENT FUNI	$	238,106.39
	ROAD FUND ENDING BALANCI	$	2,378.07
	ARPA FUND	$	75,749.69

	EXPENDITURES - JANUARY 2025			
	IVSCOMM		$ 125.00	
	CIVIC PLUS		$ 716.63	
	GRANGER		$ 25,694.00	
	CONSUMERS		$ 637.75	
	SPRUNGTOWN OUTDOOR SERV		$ 510.00	
	LIVINGSTON CO PRESS		$ 806.82	
	MCALLISTERS		$ 150.00	
	CHASE BANK		$ 560.48	
	BLACKROCK TECHNOLOGIES		$ 541.00	
	ACCIDENT FUND		$ 1,271.00	
	LIVINGSTON COUNTY SHERRIFF		$ 2,240.00	
	LIVINGSTON CO TREASURER ASSOCIATIOI		$ 10.00	
	LIVINGSTON CO GIS		$ 91.00	
	JUST WINDOWS & DOORS		$ 1,482.50	
	S BRONSBERG		$ 86.87	
	J BLACK		$ 54.99	
	T BOCK		$ 12.60	
	A KOZAK		$ 112.00	
	SUB TOTAL		**$ 35,102.64**	
	T BOCK		$ 1,954.98	
	A KOZAK		$ 355.55	
	S BRONSBERG		$ 1,183.83	
	K THURNER			$ 152.38
	J ARMSTRONG		$ 70.57	
	C DAMON		$ 21.90	
	P MCCLOREY		$ 96.90	
	K CARMACK		$ 79.28	
	C BEACH		$ 101.58	
	J BUTTERMORE		$ 105.72	
	P CHARETTE		$ 312.93	
	M CICAN		$ 83.11	
	K ENGEL		$ 79.28	
	S NEWTON		$ 79.28	
	M TORIGIAN		$ 175.46	
	M FOSDICK		$ 1,834.38	
	J BLACK		$ 242.27	
	B FEAR		$ 2,303.25	
	C GARBER		$ 2,414.67	
	T LITZ		$ 143.80	
	MERS		$ 1,832.04	
	W/H		$ 3,657.53	
	BENEPAY		$ 90.82	
	SUB TOTAL		**$ 17,219.13**	
	TOTAL GENERAL FND		**$ 52,321.77**	
	ROAD FUND		$ -	
	TOTAL EXPENDITURES		**$ 52,321.77**	

FIRST AMENDED HEADLAND SOLAR PROJECT COST SHARING AGREEMENT

This Amended Headland Solar Project Cost Sharing Agreement (the "Agreement") is entered into by and between Cohoctah Township ("Cohoctah"), a Michigan general law township with offices at 10518 Antcliff Road, Fowlerville, MI 48836, and Conway Township ("Conway"), a Michigan general law township with offices at 8015 N. Fowlerville Road, Fowlerville, MI 48836 (collectively, the "Townships" or the "Parties").

WHEREAS, the Townships are adjacent Townships in Livingston County; and,

WHEREAS, the Townships previously entered into a Cost Sharing Agreement regarding the review of applications submitted to the Townships for special land use permits by Headland Solar, LLC ("Headland Solar") to construct a utility-scale solar energy facility (the "Headland Solar Project") in the Townships; and

WHEREAS, Headland Solar has now submitted an application to the Michigan Public Service Commission for a siting certificate for the same project; and,

WHEREAS, the Townships desire to share the costs of intervening in the contested case(s) before the Michigan Public Service Commission and participating in any related proceedings involving the Headland Solar Project.

NOW, THEREFORE, the Townships agree as follows:

1. **Scope of Services Covered.** This Agreement covers the joint costs of intervening in the contested cases before the Michigan Public Service Commission involving the Headland Solar Project and participating in any related proceedings pertaining to the Headland Solar Project (collectively, the "Proceedings"). The costs that will be shared jointly include all costs for services stemming from the intervention and participation in the Proceedings (the "Services").

2. **Cost Sharing.** The cost of the Services will be shared jointly and equally between the Townships so that each Township will be responsible for 50% of the cost of the Services.

3. **Payments.**

   A. Whenever practicable, invoices and bills for the Services should be sent to each Township in an amount equal to 50% of the total cost of the Services ("Split Invoices").

   B. When Split Invoices are not practicable, whichever Township contracting for or purchasing the Services will pay for the Services in whole (the "Paying Township"). The Paying Township is responsible for sending an invoice to the Non-Paying Township for 50% of the total cost of the Services for which the Paying Township paid or will pay. The Non-Paying Township must reimburse the Paying Township within 30 days of receipt of the invoice.

4. **Confidentiality.**

   A. Any non-public or confidential information obtained by a Township through this Agreement may not be disclosed by the receiving Township without prior consent of the other Township except as required by law.

   B. When disclosure of obtained information is required by law, the receiving Township shall notify the other Township as soon as is reasonably practicable of the required disclosure.

   C. The Townships acknowledge that each are represented by the law firm of Foster, Swift, Collins & Smith, P.C. (the "Firm"). The Townships agree that communications between either Township and the Firm or between the Firm and the Townships jointly related to Ranger Power and/or the Headland Solar Project may be shared with the other Township pursuant to the common interest doctrine. Such sharing of communications does not waive the attorney-client privilege protection of such communications with regard to any other person or entity. The Townships agree that documents produced by the Firm related to the Headland Solar Project for the benefit of either Township may be shared with both Townships and that such sharing of documents or other work products does not waive the attorney-client privilege or the attorney work product privilege doctrine of such communications and/or documents.

5. **Term.** This First Amended Agreement takes effect on December 1, 2025, and continues indefinitely or until terminated as provided within this Agreement.

6. **Termination.**

   A. This Agreement may be terminated immediately upon written notice to the non-terminating Township and the Firm. Such notices shall be sent to the following addresses:

Cohoctah Township	**Conway Township**	**Foster Swift**
Attn: Supervisor	Attn: Supervisor	Attn: Michael Homier
10518 Antcliff Road	P.O. Box 1157	1700 E. Beltline Ave. NE
Fowlerville, MI 48836	Fowlerville, MI 48836	Suite 200
		Grand Rapids, MI 49525

   B. Any Services which have been contracted or paid for prior to the date of the notice of termination are subject to the cost sharing provisions of this Agreement.

   C. The confidentiality requirements of this Agreement will remain in effect and survive any termination of this Agreement.

7. **Miscellaneous Provisions.**

   a. <u>Severability.</u> If any provision of this Agreement is determined to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue to be valid and enforceable. The invalid, illegal, or unenforceable provision shall be deemed modified to the extent necessary to render it valid and enforceable, and the rights and obligations of the Parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent and agreements set forth in this Agreement.

b. Entire Agreement. This Agreement is the entire agreement between the Parties with respect to its subject matter. This Agreement supersedes and replaces any prior written or oral agreements between the Parties on this subject matter.

c. Amendment. This Agreement may be amended only by a writing signed by both Parties.

d. Counterparts. This Agreement may be executed by any number of counterparts all of which together shall be one original document.

[*Signatures on the Following Page*.]

The Parties, by their authorized representatives, have executed this Agreement as indicated below:

COHOCTAH TOWNSHIP

______________________________	______________________________
By: Mark Fosdick	By: Barb Fear
Its: Supervisor	Its: Clerk
Dated:	Dated:

CONWAY TOWNSHIP

______________________________	______________________________
By: Mike Brown	By: Tara Foote
Its: Supervisor	Its: Clerk
Dated:	Dated:

88436:00001:202283274-1

			COHOCTAH TOWNSHIP 25-26 EXPENDITURES					-1-
ACCOUNT		**BUDGET**	**1ST**	**2ND**	**3RD**	**4TH**	**TOTAL**	**BALANCE**
TOWNSHIP BOARD								
PAYROLL TAX EXPENSE		$14,000.00	$3,662.08	$4,541.85	$4,066.18		$12,270.11	$1,729.89
TRUSTEE WAGES		$10,000.00	$1,900.00	$5,130.00	$2,280.00		$9,310.00	$690.00
SECRETARY WAGES		$16,000.00	$4,026.00	$5,137.00	$3,701.50		$12,864.50	$3,135.50
SUPPLIES		$1,500.00	$59.03	$1,889.05	$1,337.98		$3,286.06	($1,786.06)
CONTRACTED SERVICES		$80,000.00	$22,943.89	$30,832.25	$9,101.50		$62,877.64	$17,122.36
CONFERENCES		$4,000.00	$156.90	$30.00			$186.90	$3,813.10
PUBLISHING		$4,000.00	$353.54	$254.70	$278.66		$886.90	$3,113.10
COMMUNICATIONS		$2,500.00		$561.41			$561.41	$1,938.59
ASSOCIATION DUES		$3,500.00	$3,044.58	$100.00	$20.00		$3,164.58	$335.42
DEFERRED COMP		$16,000.00	$3,786.63	$4,823.47	$4,143.67		$12,753.77	$3,246.23
MAINTENANCE		$5,000.00	$1,525.00	$450.00	$1,275.00		$3,250.00	$1,750.00
EQUIPMENT		$1,000.00	$456.77				$456.77	$543.23
	TOTAL	**$157,500.00**	**$41,914.42**	**$53,749.73**	**$26,204.49**	**$0.00**	**$121,868.64**	**$35,631.36**
SUPERVISOR								
SALARY		$26,000.00	$6,500.01	$6,500.01	$6,500.01		$19,500.03	$6,499.97
DEPUTY		$0.00					$0.00	$0.00
SUPPLIES		$0.00					$0.00	$0.00
	TOTAL	**$26,000.00**	**$6,500.01**	**$6,500.01**	**$6,500.01**	**$0.00**	**$19,500.03**	**$6,499.97**
ELECTIONS								
WAGES		$2,000.00		$725.25			$725.25	$1,274.75
SUPPLIES	**rev 10-2[illegible]**	$2,400.00	$2,628.34	$657.21			$3,285.55	($885.55)
PUBLISHING		$300.00		$72.92			$72.92	$227.08
MAINTENANCE/REPAIR		$1,000.00	$235.00	$1,368.00			$1,603.00	($603.00)
	TOTAL	**$5,700.00**	**$2,863.34**	**$2,823.38**	**$0.00**	**$0.00**	**$5,686.72**	**$13.28**
ATTORNEY	**TOTAL**	**$80,000.00**	**$6,551.27**	**$32,835.40**	**$29,989.20**		**$69,375.87**	**$10,624.13**
PUBLIC SAFETY	**TOTAL**	**$26,880.00**	$2,240.00	$8,960.00	$6,720.00		**$17,920.00**	**$8,960.00**
ASSESSOR								
SALARY		$36,000.00	$9,000.00	$9,000.00	$9,000.00		$27,000.00	$9,000.00
CONSULTING FEES		$1,000.00	$270.00				$270.00	$730.00
SUPPLIES		$4,000.00					$0.00	$4,000.00
	TOTAL	**$41,000.00**	**$9,270.00**	**$9,000.00**	**$9,000.00**	**$0.00**	**$27,270.00**	**$13,730.00**
CLERK								
SALARY		$33,000.00	$8,250.00	$8,250.00	$8,250.00		$24,750.00	$8,250.00
DEPUTY		$4,000.00		$341.00	$1,111.00		$1,452.00	$2,548.00
MILEAGE		$400.00	$15.40	$104.30	$156.80		$276.50	$123.50
SUPPLIES		$700.00	$10.10	$392.05	$122.00		$524.15	$175.85
EQUIPMENT REPAIR		$0.00					$0.00	$0.00
	TOTAL	**$38,100.00**	**$8,275.50**	**$9,087.35**	**$9,639.80**	**$0.00**	**$27,002.65**	**$11,097.35**

			COHOCTAH TOWNSHIP 25-26 EXPENDITURES					-2-
ACCOUNT		**BUDGET**	**1ST**	**2ND**	**3RD**	**4TH**	**TOTAL**	**BALANCE**
TREASURER								
SALARY		$26,000.00	$6,500.01	$6,500.01	6,500.01		$19,500.03	$6,499.97
DEPUTY		$4,000.00	$550.00	$902.00	814.00		$2,266.00	$1,734.00
MILEAGE		$1,700.00	$219.80	$416.50	412.30		$1,048.60	$651.40
SUPPLIES		$2,500.00	$1,022.00	$390.00			$1,412.00	$1,088.00
CONTRACTED SERVICES		$6,000.00	$1,657.10		1,064.83		$2,721.93	$3,278.07
	TOTAL	**$40,200.00**	**$9,948.91**	**$8,208.51**	**8,791.14**	**$0.00**	**$26,948.56**	**$13,251.44**
BOARD OF REVIEW								
WAGES		$2,200.00		$300.00				$2,200.00
PUBLISHING		$600.00						$600.00
	TOTAL	**$2,800.00**	**$0.00**	**$300.00**	**0.00**	**$0.00**	**$0.00**	**$2,800.00**
BUILDING & GROUNDS								
SUPPLIES		$600.00	$289.33	$28.59	28.59		$346.51	$253.49
TELEPHONE		$3,000.00	$631.86	$520.84	410.32		$1,563.02	$1,436.98
UTILITIES-HALL		$3,000.00	$584.85	$1,973.16	293.23		$2,851.24	$148.76
REPAIRS/HOUSE		$25,000.00		$30,710.00			$30,710.00	($5,710.00)
MAINTENANCE/ REPAIRS		$10,000.00	$1,493.00	$3,695.00	967.78		$6,155.78	$3,844.22
IMPROVEMENTS		$45,000.00	$5,000.00	$18,829.25	8,565.00		$32,394.25	$12,605.75
SNOW REMOVAL/HALL		$600.00					$0.00	$600.00
MILEAGE		$200.00		$7.00	14.00		$21.00	$179.00
	TOTAL	**$87,400.00**	**$7,999.04**	**$55,763.84**	**10,278.92**	**$0.00**	**$74,041.80**	**$13,358.20**
CEMETERY								
CLERICAL		$1,600.00	$462.00	$440.00	434.50		$1,336.50	$263.50
SUPPLIES		$100.00	$75.48				$75.48	$24.52
LAWN CARE		$14,000.00	$2,100.00	$3,975.00	2,625.00		$8,700.00	$5,300.00
BURIALS		$600.00	$1,400.00		2,600.00		$4,000.00	($3,400.00)
FOUNDATIONS		$2,000.00	$1,492.80		2,393.60		$3,886.40	($1,886.40)
IMPROVEMENTS		$5,000.00	$104.83				$104.83	$4,895.17
MAINTENANCE/REPAIR		$1,000.00			140.00		$140.00	$860.00
	TOTAL	**$24,300.00**	**$5,635.11**	**$4,415.00**	**8,193.10**	**$0.00**	**$18,243.21**	**$6,056.79**

			COHOCTAH TOWNSHIP 25-26 EXPENDITURES					-3-
ACCOUNT		**BUDGET**	**1ST**	**2ND**	**3RD**	**4TH**	**TOTAL**	**BALANCE**
PLANNING/ ZONING								
WAGES		$16,000.00	$1,165.00	$9,844.00	3,190.00		$14,199.00	$1,801.00
Z.A. WAGES		$7,000.00	$4,732.00	$1,568.00	3,724.00		$10,024.00	($3,024.00)
MASTER PLAN		$3,000.00	$100.00	$722.50			$822.50	$2,177.50

PUBLISHING		$7,000.00	$186.73	$150.79	425.41		$762.93	$6,237.07
MILEAGE		$700.00	$322.70	$381.50	362.60		$1,066.80	($366.80)
SUPPLIES		$2,000.00	$16.74	$451.13	30.40		$498.27	$1,501.73
	TOTAL	**$35,700.00**	**$6,523.17**	**$13,117.92**	**7,732.41**	**$0.00**	**$27,373.50**	**$8,326.50**
DRAINS AT LARGE								
	TOTAL	**$21,000.00**			**0.00**		**$0.00**	**$21,000.00**
STREETLIGHTS								
	TOTAL	**$6,600.00**	**$1,333.03**	**$1,270.31**	**1,286.63**		**$3,889.97**	**$2,710.03**
TRASH PICK-UP								
	TOTAL	**$350,000.00**	**$103,687.12**	**$72,243.49**	**64,788.76**		**$240,719.37**	**$109,280.63**
RECREATION								
WAGES		$3,000.00	$495.00	$1,221.00	253.00		$1,969.00	$1,031.00
FOWLERVILLE REC		$7,000.00	$2,838.36	$520.00	5,000.00		$8,358.36	($1,358.36)
PARK MAINTENANCE		$10,000.00	$3,048.11	$938.68	333.07		$4,319.86	$5,680.14
PARK MOWING		$8,000.00	$1,350.00	$2,475.00	1,800.00		$5,625.00	$2,375.00
PARK IMPROVEMENTS		$20,000.00	$11,066.66				$11,066.66	$8,933.34
COMMUNITY PROMOTION		$6,000.00	$2,807.97	$2,233.35			$5,041.32	$958.68
UTILITIES		$1,500.00	$292.09	$172.03	133.96		$598.08	$901.92
	TOTAL	**$55,500.00**	**$21,898.19**	**$7,560.06**	**7,520.03**	**$0.00**	**$36,978.28**	**$18,521.72**
INSURANCE & BONDS								
	TOTAL	**$12,000.00**			**12,194.00**		**$12,194.00**	**($194.00)**
TRUST AND AGENCY								
DELINQUENT TAX		$10,000.00						
TRAILER BONDS		$6,000.00						
	TOTAL	**$16,000.00**						
UNALLOCATED								
rev 05/25, 10/25	**TOTAL**	**$782,190.00**					**$0.00**	**$782,190.00**
CONTINGENCIES								
rev 05/25, 10/25	**TOTAL**	**$83,600.00**		**$65,069.22**	**809.44**		**$65,878.66**	**$17,721.34**
ROAD FUND TRANSFER	**TOTAL**	**$90,000.00**						
rev 05/25								
GRAND TOTAL		**$1,982,470.00**	**$234,639.11**	**$350,904.22**	**$209,647.93**	**$0.00**	**$795,191.26**	**$1,187,278.74**

IRS

IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents

IR-2025-128, Dec. 29, 2025

WASHINGTON — The Internal Revenue Service today announced that the optional standard mileage rate for business use of automobiles will increase by 2.5 cents in 2026, while the mileage rate for vehicles used for medical purposes will decrease by half a cent, reflecting updated cost data and annual inflation adjustments.

Optional standard mileage rates are used to calculate the deductible costs of operating vehicles for business, charitable, and medical purposes. Additionally, the optional standard mileage rate may be used to calculate the deductible costs of operating vehicles for moving purposes for certain active-duty members of the Armed Forces, and now, under the One, Big, Beautiful Bill, certain members of the intelligence community.

Beginning Jan. 1, 2026, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 72.5 cents per mile driven for business use, up 2.5 cents from 2025.
- 20.5 cents per mile driven for medical purposes, down a half cent from 2025.
- 20.5 cents per mile driven for moving purposes for certain active-duty members of the Armed Forces (and now certain members of the intelligence community), reduced by a half cent from last year.
- 14 cents per mile driven in service of charitable organizations, equal to the rate in 2025.

The rates apply to fully-electric and hybrid automobiles, as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the law, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses, except for certain educator expenses. However, deductions for expenses that are deductible in determining adjusted gross income remain allowable, such as for certain members of a reserve component of the Armed Forces, certain state and local government officials, certain performing artists, and eligible educators. Alternatively, eligible educators may claim an itemized deduction for certain unreimbursed employee travel expenses. In addition, only taxpayers who are members of the military on active duty or certain members of the intelligence community may claim a deduction for moving expenses incurred while relocating under orders to a permanent change of station.

Use of the standard mileage rates is optional. Taxpayers may instead choose to calculate the actual costs of using their vehicle.

Taxpayers using the standard mileage rate for a vehicle they own and use for business must choose to use the rate in the first year the automobile is available for business use. Then, in later years, they can choose to use the standard mileage rate or actual expenses.

For a leased vehicle, taxpayers using the standard mileage rate must employ that method for the entire lease period, including renewals.

Notice-2026-10 PDF contains the optional 2026 standard mileage rates, as well as the maximum automobile cost used to calculate mileage reimbursement allowances under a fixed-and variable rate plan. The notice also provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in 2026 for which employers may calculate mileage allowances using a cents-per-mile valuation rule or the fleet-average-valuation rule.

News items may not be updated after their release. Please verify the date before relying on the language.