

TO: Finance and Administration Committee
Board of Commissioners

FROM: Scott Cunningham, Equalization Director
Peter Preston, Preston Community Services

DATE: November 07, 2018

RE: November REVISED Isabella County Equalization 2018 October Apportionment Report
For the Work Session Agenda of November 20, 2018

BACKGROUND

We are requesting to be on the November 20, 2018 County Board of Commissioners meeting agenda to receive the REVISED Isabella County Equalization 2018 October Apportionment Report. The report has been corrected to reflect the additional millage for the Wise Township Mosquito Control operating millage that was approved by voters in the November 6, 2018 general election.

The State Tax Commission Bulletin No.17 of 2017, being the Property Tax, Collections and Equalization Annual Calendar states the following in part:

October apportionment session of the County Board of Commissioners to examine certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. MCL 211.37 (By October 31, 2018)
County Equalization Director submits apportionment report to the State Tax Commission. MCL 207.12. (By November 30, 2018)

MCL 211.36 (4) & (5) directs the County Board of Commissioners to “...meet and direct or amend...” the previously approved Apportionment Report to reflect any rate that is approved by the electors in a November general election and is certified by the taxing unit by use of a revised STC form L-4029 Tax Rate Request Form.

ALTERNATIVES

1. Accept the REVISED Isabella County Equalization 2018 October Apportionment Report as presented to County Board of Commissioners on Tuesday, November 20, 2018 to fulfill the requirements of MCL 211.36(5).
2. Reject any changes to the original report and file required report to the State Tax Commission as it was approved at the October 16th, 2018 meeting.

FINANCIAL IMPACT

Without the County Board’s authorization, the Wise Township Mosquito Control Operating Millage recently approved by voters in the November 6th, 2018 general election and subsequently requested to be levied in 2018 by the submission of a revised STC form L-4029 Tax Rate Request Form will not be able to be levied on the December 2018 tax billing

RECOMMENDATIONS

Approve the Revised Isabella County 2018 October Apportionment Report as presented to County Board on Tuesday, November 20, 2018 to fulfill the requirements of MCL 211.36(5).

ATTACHMENTS

Revised Isabella County 2018 October Apportionment Report.

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records, or proceedings; spread of money on assessment rolls; applicability of section.

Sec. 37. The county board of commissioners, either at a session held not later than October 31 in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

History: 1893, Act 206, Eff. June 12, 1893; CL 1897, 3860; Am. 1909, Act 292, Eff. Sept. 1, 1909; Am. 1913, Act 201, Eff. Aug. 14, 1913; CL 1915, 4031; CL 1929, 3425; CL 1948, 211.37; Am. 1968, Act 347, Eff. Nov. 15, 1968; Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973; Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994; Am. 2009, Act 49, Imd. Eff. June 18, 2009; Am. 2012, Act 185, Imd. Eff. June 20, 2012.

Popular name: Act 206

211.36 Duties of township clerk; tax levy by county board of commissioners; certification of school millage elections; certification of taxes levied for certain purposes; direction for spread of millages; county in which library is located; expenses.

(4) Notwithstanding subsections (2) and (3), and except as otherwise provided in this subsection, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year. In 1997 only, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) After a millage is certified pursuant to subsections (2) through (4), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification or amended certification. If a millage is certified pursuant to subsection (4) for library purposes, if a taxing unit requests by resolution, the county board of commissioners for the county in which the library is located also may reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.

ISABELLA COUNTY

APPORTIONMENT REPORT

OCTOBER 2018

Revised November 20, 2018

In order to avoid confusion at settlement time, please note that the Assessed Values, State Equalized Values and Taxable Values shown in this report are as of Equalization time which was April 2018. They do not reflect any changes granted by the State Tax Commission, Michigan Tax Tribunal or any July or December Boards of Review.

George Green, Board of Commissioners
Chairperson

20-Nov-18

Date

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NOTE:

Millage is applied to Taxable Valuations.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2018

2018 DRAIN AND OTHER SPECIAL ASSESSMENTS - Reported for Informational Purposes

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TAXING UNIT	TOWNSHIP AT LARGE DRAINS	COUNTY AT LARGE DRAINS	SPECIAL TAX DRAINS	CITIES / VILL., MDOT, RR, P.GOLF--DRAINS	GARBAGE, LIGHTING, WEEDS, FIRE, MISC & CURBSIDE RECYCLE	SANITARY STORM or WATER PROJECT	DELINQUENT WATER, SEWER SIDEWALK, ETC	PARKING ASMT / DOWNTOWN IMPROVEMENT	STREET WALK OR ALLEY IMPROVEMENT	UNIT TOTALS
01 BROOMFIELD	0.00	0.00	0.00		9,350.00					9,350.00
02 CHIPPEWA	3,263.85	1,246.70	9,641.55	238.68						14,390.78
03 COE	10,869.06	25,869.62	100,704.72	7,982.46	144,365.00					289,790.86
04 COLDWATER	0.00	0.00	0.00							0.00
05 DEERFIELD	2,708.99	1,404.00	5,690.27							9,803.26
06 DENVER	1,086.03	422.78	19,868.01							21,376.82
07 FREMONT	3,972.93	766.95	62,136.24							66,876.12
08 GILMORE	157.20	0.00	555.58		104,130.00					104,842.78
09 ISABELLA	3,651.28	64,905.72	137,793.29	5,294.25						211,644.54
10 LINCOLN	27,423.11	104,175.48	226,384.98		70,600.00					428,583.57
11 NOTTAWA	7,725.67	11,121.17	65,266.82	210.36						84,324.02
12 ROLLAND	910.75	18,702.55	61,350.71		8,520.00					89,484.01
13 SHERMAN	197.97	407.45	1,275.77				2,675.61			4,556.80
14 UNION	28,042.00	46,507.15	115,506.03	1,219.46	58,104.68	44,215.68	5,148.35		39,877.29	338,620.64
15 VERNON	4,307.37	7,067.71	24,137.62	31.16	88,600.00					124,143.86
16 WISE	6,451.28	19,641.87	36,091.60	1,367.45	127,600.00					191,152.20
17 MT PLEASANT	0.00	0.00	0.00	24.20	542.23	12,600.00	2,602.39	115,500.96	22,133.02	153,402.80
18 CLARE	0.00	0.00	0.00	7.69			684.84		1,016.61	1,709.14
21 LAKE ISABELLA	0.00	0.00	0.00	0.00	14,340.00					14,340.00
31 SHEPHERD	0.00	0.00	0.00	97.02	58,640.00		200.00			58,937.02
91 ROSEBUSH	0.00	0.00	0.00	50.00	19,596.00		10,298.55			29,944.55
TOTALS	\$100,767.49	\$302,239.15	\$866,403.19	\$16,522.73	\$704,387.91	\$56,815.68	\$21,609.74	\$115,500.96	\$63,026.92	\$2,247,273.77

Total of County Drain Charges:

\$1,285,932.56

Total of Utilities and Special Assessment Charges:

\$961,341.21

Note: Reported special assessment values are estimated values for the time of reporting. Refinements and/or assessment payoffs of some assessments are expected before tax billing.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2018

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2018 FACTORS BY CLASS AND TOTAL S.E.V.

TAXING UNIT	FACTOR AGRICULTURAL	FACTOR COMMERCIAL	FACTOR INDUSTRIAL	FACTOR RESIDENTIAL	FACTOR TIMBER CUTOVER	FACTOR DEVELOPMENTAL	FACTOR PERSONAL	2018 TOTAL SEV REAL & PERSONAL
01 BROOMFIELD	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	89,612,600
02 CHIPPEWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	117,847,800
03 COE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	122,991,200
04 COLDWATER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	36,844,900
05 DEERFIELD	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	153,210,000
06 DENVER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	50,428,000
07 FREMONT	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	74,400,200
08 GILMORE	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	69,671,700
09 ISABELLA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	110,293,340
10 LINCOLN	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	81,623,943
11 NOTTAWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	108,742,300
12 ROLLAND	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	55,225,200
13 SHERMAN	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	121,315,900
14 UNION	1.0000	1.0000	1.0000	1.0000	0.0000	1.0000	1.0000	417,268,800
15 VERNON	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	68,421,495
16 WISE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	53,417,800
17 MT PLEASANT	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	532,111,415
18 CLARE	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	10,472,000
TOTAL								2,273,898,593
TOTAL IFT SEV								6,436,800

Note: All Units Resulted With An Equalization Factor Equal to 1.0000 For 2018

STATE EDUCATION TAX --

Changed to Summer Levy in 2003

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Prop. A - 1994	Oper.	03-15-94	6.0000	6.0000 S18	6.0000	N/A

COUNTY OF ISABELLA MILLAGES -- Alloc Op = Summer; Ex Voted = Winter
Seperate Mill Limitation Millage 3/3 in Summer, 0/3 Winter in 2008

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	
* Beginning 2005: 1/3 in S05 (2.1954) - 2/3 in W05 (4.2746)		*In 2006: 2/3 in S06 (4.3872) - 1/3 in W06 (2.0828)		*In 2007: 3/3 in S07 (6.4700) - 0/3 in W07 (0.00)			
Sep Mill Limit	Oper.	8/2/2016	6.6100	6.6100 S18	6.6100 *	2017 thru 2020	4 years
08-02-2016 Sep Mill Limit Election to take effect in 2017 per statute (2017 - 2020)							
Ex.Voted - I-Ride (ICTC)	Oper.	08-02-2016	0.9929	0.9929 W18	0.8620	2016 thru 2019	4 years
Ex.Voted - Med Care Facility	Oper.	08-06-2002	1.0000	0.9795 W18	0.7000	2002 thru 2021	20 years
Ex.Voted - Senior Serv. (COA)	Oper.	11-08-2016	1.0000	1.0000 W18	0.8776	2016 thru 2025	10 years
Ex.Voted - Co. Parks	Oper.	08-07-2018	0.3500	0.3500 W18	0.3500	2.7896 2018 thru 2023	6 years
Total			9.9529	9.9324	9.3996		

CHIPPEWA RIVER DISTRICT LIBRARY MILLAGE -- Winter Levy

-- Summer in City of Mt. Pleasant

All Mt. Pleasant School Op. District / City of Mt. Pleasant / All of Union Township

11-2-2010 expanded district to include All of Coe, Fremont, Rolland Townships

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	
Charter Act 24 of 1989	Oper.	08-05-2008	1.7500	1.7500	1.7500	2009 thru 2018	10 years
08-05-2008 Renewal Election effective 2009 to 2018 for Original District of mostly Mt Pleasant School District							
Charter Act 24 of 1989	Oper.	11-02-2010	1.7500	1.7500	1.7500	2010 thru 2018	10 years
11-02-2010 Election effective 2010 to 2018 for District Expansion of Coe, Fremont, Rolland Township into Library District							

PERE MARQUETTE DISTRICT LIBRARY -- Winter Levy

-- Summer in City of Clare

City of Clare/Vernon Twp and Wise Twp that is not Mt. Pleasant School Oper.

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Charter Act 24 of 1989	Oper.	05-03-2005	1.0000	0.9931	0.9931	perpetuity

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TOWNSHIP MILLAGES -- Winter Levy							PAGE 4
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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	
08-02-2016 Sep Mill Limit Election to take effect in 2017 per statute (2017 - 2020)							
01 Broomfield Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9872	W18 0.9872	2017 thru 2020	4 years
02 Chippewa Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	1.0000	W18 0.9998	2017 thru 2020	4 years
03 Coe Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9984	W18 0.9984	2017 thru 2020	4 years
Ex.Voted Roads	Oper.	11-02-2010	proposal failed			2010 thru 2013	
Total			1.0000	0.9984	0.9984		
04 Coldwater Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9908	W18 0.9908	2017 thru 2020	4 years
Ex.Voted Twp Fire	Oper.	08-02-2016	1.0000	0.9908	W18 0.9908	2017 thru 2024	8 years
Total			2.0000	1.9816	1.9816		
05 Deerfield Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9907	W18 0.9907	2017 thru 2020	4 years
Ex.Voted Fire Protect	Oper.	08-05-2014	1.0000	0.9824	W18 0.9824	2014 thru 2019	6 years
Ex.Voted Fire Equip	Oper.	08-07-2018	1.0000	1.0000	W18 1.0000	1.9824 2018 thru 2023	6 years
Total			3.0000	2.9731	2.9731		
06 Denver Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9971	W18 0.9971	2017 thru 2020	4 years
07 Fremont Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9122	W18 0.9122	2017 thru 2020	4 years
Ex.Voted Emer Serv	Oper.	08-07-2012	0.5000	0.4542	W18 0.4542	2012 thru 2021	10 years
Ex.Voted Fire	Oper.	08-07-2012	1.0000	0.9086	W18 0.9086	1.3628 2012 thru 2021	10 years
Total			2.5000	2.2750	2.2750		
08 Gilmore Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9802	W18 0.9802	2017 thru 2020	4 years
Ex.Voted Fire	Oper.	08-02-2016	1.0000	0.9802	W18 0.9802	2017 thru 2022	6 years
Total			2.0000	1.9604	1.9604		
09 Isabella Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9999	W18 0.9999	2017 thru 2020	4 years
10 Lincoln Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	1.0000	W18 1.0000	2017 thru 2020	4 years
Ex.Voted Roads	Oper.	11-02-2010	proposal failed			2010 thru 2013	
Total			1.0000	1.0000	1.0000		
11 Nottawa Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	1.0000	W18 1.0000	2017 thru 2020	4 years
12 Rolland Twp Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9985	W18 0.9985	2017 thru 2020	4 years
Ex.Voted Fire	Oper.	08-05-2014	1.0000	0.9985	W18 0.9985	2014 thru 2023	
Ex.Voted Rd Improve	Debt	11-02-2010	--	--	W18 3.5000	4.4985 not to exceed 11 years from issuance - 2021	
Total			2.0000	1.9970	5.4970		

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TOWNSHIP MILLAGES -- Winter Levy -- (continued)

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	
08-02-2016 Sep Mill Limit Election to take effect in 2017 per statute (2017 - 2020)							
13 Sherman Twp							
Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9955	W18 0.9955	2017 thru 2020	4 years
Ex.Voted Fire	Oper.	08-05-2014	1.0000	0.9944	W18 0.9944	2014 thru 2019	6 years
Ex.Voted Library	Oper.	08-02-2016	0.7500	0.7465	W18 0.7465	2016 thru 2021	6 years
Total			2.7500	2.7364	2.7364		
14 Union Twp							
Sep Mill Limit	Oper.	08-02-2016	1.0000	1.0000	W18 1.0000	2017 thru 2020	4 years
Ex.Voted Fire	Oper.	05-05-2009	2.2500	2.2500	W18 2.0000	10 years 2009 thru 2018	
Total			3.2500	3.2500	3.0000		
15 Vernon Twp							
Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9954	W18 0.9954	2017 thru 2020	4 years
Ex.Voted Roads	Oper.	08-07-2018	2.0000	2.0000	W18 2.0000	2018 thru 2027	10 years
Total			3.0000	2.9954	2.9954		
16 Wise Twp							
Sep Mill Limit	Oper.	08-02-2016	1.0000	0.9992	W18 0.9992	2017 thru 2020	4 years
Ex.Voted Roads	Oper.	08-05-2014	2.0000	1.9912	W18 1.9912	2014 thru 2023	10 years
Ex.Voted Mosquito Control	Oper.	11-06-2018	2.1000	2.1000	W18 2.1000	2018 thru 2021	4 years
Total			5.1000	5.0904	5.0904		

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CITY OF CLARE MILLAGES -- Summer Levy

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable		Millage To Be Spread	Expiration Date
City Charter	Oper.	11-05-74	20.0000	18.7690	S18	17.5000	--
Ex.Voted Parks	Oper.	08-07-2012	0.7500	0.7500	S18	0.7500	10 years 2013 thru 2022
Ex.Voted Streets	Oper.	11-08-2016	3.0000	3.0000	S18	3.0000	5 years 2017 thru 2021
Total			23.7500	22.5190		21.2500	

CITY OF MT PLEASANT MILLAGES -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable		Millage To Be Spread	Expiration Date
City Charter	Oper.	11-1975	20.0000	19.7094	S18	14.4400	--
General Fund	Oper.	Part of Orig Charter 20 Mill Authorization			S18	12.4400	--
Cap. Impr.	Oper.	Part of Orig Charter 20 Mill Authorization			S18	1.5000	--
Borden Bldg Bonds	Oper.	Part of Orig Charter 20 Mill Authorization			S18	0.5000	--
PA 5 of 1982 Recycle	Oper.	06-1991	3.0000	2.9565	S18	0.0000	--
Ex.Voted P/F Pension	Debt	11-1980	N/A	N/A	S18	1.8100	--
Total			23.0000	22.6659		16.2500	

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VILLAGE OF LAKE ISABELLA -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable		Millage To Be Spread	Expiration Date
MCL Home Rule Village Charter	Oper.	1998	1.0000	0.8420	S18	0.8420	--
PA33 of 1951 Fire/Resc SpAsmt Broomfield (01/21 TV less P.P.)		12-2000	N/A	N/A	S18	1.0000	--
Total			1.0000	0.8420		1.8420	

VILLAGE OF ROSEBUSH -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable		Millage To Be Spread	Expiration Date
MCL Home Rule Village Charter	Oper.	1968	20.0000	18.2085	S18	3.0000	--

VILLAGE OF SHEPHERD -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable		Millage To Be Spread	Expiration Date
MCL Gen Law Vill - Gen Oper GLV Act 1895, PA 3, MCL 69.1(2) Gen Oper.	Oper.	1998 ?	12.5000	11.4109	S18	11.0000	--
MCL Gen Law Vill - Hwy Fund GLV Act 1895, PA 3, MCL 69.2 Gen Hwy Fund	Oper.	?	5.0000	4.5643	S18	0.5000	--
Total			17.5000	15.9752		11.5000	

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County Number - 29010

County Number - 37040

County Number - 54025

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*Qualified Zone Academy Bond

State Number - 18010

County Number - 18010

State Number - 56030

State Number - 18020

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County Number - 59045

County Number - 37010

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SHEPHERD PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Ex.Voted Non-Home	Oper.	11-04-2014	18.2390	16.6913 W18	16.6913	7 years 2016 thru 2022
Ex.Voted Non-Home	Oper.	08-07-2018	4.0000	4.0000 W18	1.3087	5 years 2018 thru 2022
Ex.Voted- Orig 2008 Debt	Debt '08 / '17	11-2007/2017	Unlimited	Unlimited W18	0.0000	30 years b4 Refi now -- 2017
Ex.Voted- Refi'd '08/17 Debt (A)	Debt '08 / '17	11-2007/2017	Unlimited	Unlimited W18	4.5700	30 years 2008 thru 2036
Ex.Voted - *SBDT 2017 Debt (B)	Debt '08 / '17	11-2007/2017	Unlimited	Unlimited W18	2.4300	6 years 2017 thru 2022 per L-4029
Total			22.2390	20.6913	25.0000	

*State Bond Debt --
Sch Bond Loan Fund

Shepherd School District covers all or a protion of Chippewa, Coe, Deerfield,
Denver, Fremont and Lincoln Townships.

State Number - 37060

County Number - 37060

ST LOUIS PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Ex.Voted Non-Home	Oper.	11-08-2016	18.0000	18.0000 W18	18.0000	8 years 2017 thru 2024
Ex.Voted - Refi'd '94/05/2015	Debt 94/05/15	09-1994/05/15	Unlimited	Unlimited W18	1.6000	2024
Ex.Voted - Refi'd '01/2010	Debt '01/'10	09-2001/2010	Unlimited	Unlimited W18	2.9000	2024
Ex.Voted - *SBDT 2012	Debt 94/05/12	09-1994/05/12	Unlimited	Unlimited W18	1.7500	2020
Ex.Voted - Debt 2014	Debt 2014	05-06-2014	Unlimited	Unlimited W18	1.7500	25 years 2014 thru 2038 +/-
Total			18.0000	18.0000	26.0000	

*State Bond Debt --
Sch Bond Loan Fund

St Louis School District covers a portion of Coe Township.

State Number - 29100

County Number - 29100

VESTABURG PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Ex.Voted Non-Home	Oper.	08-08-2017	19.3970	19.3970 W18	18.0000	6 years 2018 thru 2023
Ex.Voted-Refi '96/05/15 Debt	Debt	09-1996/05/15	Unlimited	Unlimited W18	2.0000	30 years 1996 thru 2025
Ex.Voted-Bond 2009	Debt	05-05-2009	Unlimited	Unlimited W18	5.0000	30 years 2009 thru 2038
Total			19.3970	19.3970	25.0000	

Vestaburg School District covers all or a portion of Fremont and Lincoln
Townships.

State Number - 59150

County Number - 59150

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	6-21-1995	0.5000	0.4075	W18 0.4075	--
Ex.Voted Spec. Ed.	Oper.	03-01-1990	2.0000	1.6310	W18 1.6310	--
Ex. Voted Voc. Ed.	Oper.	05-03-2016	1.0000	1.0000	W18 1.0000	10 years 2016 thru 2025
Total			3.5000	3.0385	3.0385	

Clare-Gladwin Regional Education Service District covers all or a portion of Gilmore, Nottawa, Vernon and Wise Townships and City of Clare.

GRATIOT-ISABELLA REGIONAL EDUCATION SERVICE DISTRICT
COVERS MT. PLEASANT, SHEPHERD, BEAL CITY, ALMA,
& ST. LOUIS SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	11-1970	0.2800	0.2640	W18 0.2640	--
Ex.Voted Spec.Ed.	Oper.	06-1960	0.7500	0.7073	W18 0.7073	--
Ex.Voted Spec.Ed.	Oper.	06-1980	0.7500	0.7073	W18 0.7073	--
Ex.Voted Spec.Ed.	Oper.	06-1987	0.9000	0.8487	W18 0.8487	--
Ex.Voted Spec.Ed.	Oper.	06-2000	1.8000	1.7712	W18 1.7712	4.0345 --
Ex.Voted Voc.Ed.	Oper.	11-05-2013	1.0000	1.0000	W18 1.0000	10 years 2013 thru 2022
Total			5.4800	5.2985	5.2985	

Gratiot-Isabella Regional Education Service District covers all or a portion of Chippewa, Coe, Deerfield, Denver, Fremont, Gilmore, Isabella, Lincoln, Nottawa, Union, Vernon and Wise Townships and the City of Mt Pleasant.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
COVERS CHIPPEWA HILLS SCHOOL DISTRICT

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit-Allocated	Oper.	08-05-2014	0.2494	0.2494	W18 0.2494	10 years 2014 thru 2024
Ex.Voted Spec.Ed.	Oper.	06-21-1961	0.5000	0.4678	W18 0.4678	n/a
Ex.Voted Spec.Ed.	Oper.	06-11-1973	0.7500	0.7018	W18 0.7018	n/a
Ex.Voted Spec.Ed.	Oper.	02-06-1989	1.2500	1.1699	W18 1.1699	n/a
Ex.Voted Spec.Ed.	Oper.	11-03-2015	1.0000	1.0000	W18 1.0000	3.3395 10 years 2017 thru 2026
Ex.Voted Voc.Ed.	Oper.	12-09-1973	0.9000	0.8422	W18 0.8422	n/a
Ex.Voted Voc.Ed.	Oper.	12-07-1987	0.7000	0.6548	W18 0.6548	1.4970 n/a
Total			5.3494	5.0859	5.0859	

Mecosta-Osceola Intermediate School District covers all or a portion of Broomfield, Coldwater, Deerfield, Gilmore, Nottawa and Sherman Townships.

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MIDLAND EDUCATIONAL SERVICE AREA
COVERS COLEMAN SCHOOL DISTRICT

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	--	0.2000	0.1959	W18 0.1959	--
Ex.Voted Spec. Ed.	Oper.	09-20-1988	1.0000	0.9797	W18 0.9797	--
Ex.Voted Enhancement	Oper.	02-25-2014	1.5000	1.5000	W18 1.5000	5 years 2014 thru 2018
Total			2.7000	2.6756	2.6756	

Midland Educational Service Area covers all or a portion of Denver
and Wise Townships.

MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
COVERS MONTABELLA & VESTABURG SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	11-05-1974	0.2000	0.1747	W18 0.1743	--
Ex.Voted Spec.Ed.	Oper.	06-1971	1.2500	1.0918	W18 1.0918	--
Ex.Voted Spec.Ed.	Oper.	03-22-1988	1.2500	1.0918	W18 1.0918	--
Ex.Voted Spec.Ed.	Oper.	05-06-2014	1.3200	1.3174	W18 1.3174	20 years 2014 thru 2033
Ex.Voted Voc.Ed.	Oper.	05-22-1984	1.0000	0.8707	W18 0.8707	--
Ex.Voted Voc.Ed.	Oper.	09-24-1996	0.5000	0.4677	W18 0.4677	--
Total			5.5200	5.0141	5.0137	

Montcalm Intermediate School District covers all or a portion of
Broomfield, Deerfield, Fremont, Lincoln and Rolland Townships.

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MID-MICHIGAN COMMUNITY COLLEGE
COVERS CLARE & FARWELL SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Charter	Oper.	09-13-1965	1.5000	1.2232 <small>W18</small>	1.2232	--

Mid-Michigan Community College covers all or a portion of Gilmore,
Nottawa, Vernon and Wise Townships and City of Clare.

MONTCALM COMMUNITY COLLEGE
COVERS MONTABELLA & VESTABURG SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Charter	Oper.	03-02-1965	1.0000	0.8806 <small>W17</small>	0.8806	--
Ex.Voted	Oper.	05-06-1986	0.7500	0.6604 <small>W17</small>	0.6604	--
Ex.Voted (1996 orig = 1.25)	Oper.	11-04-2014	1.1823	1.1777 <small>W17</small>	1.1777	10 years 2016 thru 2025
			Total	2.9323	2.7187	2.7187

Montcalm Community College covers all or a portion of Broomfield, Deerfield,
Fremont and Rolland Townships.

Isabella County Millage Rates 2018

edit date: 11/07/2018

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
01 Broomfield Twp																
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	0.9872			5.0859				8.8627	8.8627	8.8627	8.8627	8.8627
		Total	6.0000	9.3996	0.9872	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	24.1527	42.1527	30.1527	18.1527	42.1527
54026	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	0.9872			5.0859	2.7187			11.5814	11.5814	11.5814	11.5814	11.5814
	from 59045 Transfer Dist: Chip Hills w/Montcalm CC	Total	6.0000	9.3996	0.9872	18.0000	2.6800	5.0859	2.7187	0.0000	0.0000	26.8714	44.8714	32.8714	20.8714	44.8714
59045	Montabella Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9872	17.9532	6.9195	5.0137	2.7187			18.4287	36.3819	24.3819	18.4287	36.3819
		Total	6.0000	9.3996	0.9872	17.9532	6.9195	5.0137	2.7187	0.0000	0.0000	31.0387	48.9919	36.9919	25.0387	48.9919
02 Chippewa Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9998	18.0000	4.6600	5.2985		1.7500		15.4979	33.4979	21.4979	15.4979	33.4979
		Total	6.0000	9.3996	0.9998	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	28.1079	46.1079	34.1079	22.1079	46.1079
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9998	18.0000	7.0000	5.2985		1.7500		16.0879	34.0879	22.0879	16.0879	34.0879
		Total	6.0000	9.3996	0.9998	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	28.6979	46.6979	34.6979	22.6979	46.6979
03 Coe Twp																
29100	St. Louis Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9984	18.0000	8.0000	5.2985		1.7500		18.8365	36.8365	24.8365	18.8365	36.8365
		Total	6.0000	9.3996	0.9984	18.0000	8.0000	5.2985	0.0000	1.7500	0.0000	31.4465	49.4465	37.4465	25.4465	49.4465
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9984	18.0000	7.0000	5.2985		1.7500		17.8365	35.8365	23.8365	17.8365	35.8365
		Total	6.0000	9.3996	0.9984	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	30.4465	48.4465	36.4465	24.4465	48.4465
04 Coldwater Twp																
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	1.9816			5.0859				9.8571	9.8571	9.8571	9.8571	9.8571
		Total	6.0000	9.3996	1.9816	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	25.1471	43.1471	31.1471	19.1471	43.1471

Isabella County Millage Rates 2018

edit date: 11/07/2018

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
05 Deerfield Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9731	18.0000	4.6600	5.2985		1.7500		17.4712	35.4712	23.4712	17.4712	35.4712
		Total	6.0000	9.3996	2.9731	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	30.0812	48.0812	36.0812	24.0812	48.0812
37013	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
from 59045	Transfer Dist: Mt. Pleas Sch w/Montcalm CC	Winter		2.7896	2.9731	18.0000	4.6600	5.2985	2.7187	1.7500		20.1899	38.1899	26.1899	20.1899	38.1899
		Total	6.0000	9.3996	2.9731	18.0000	4.6600	5.2985	2.7187	1.7500	0.0000	32.7999	50.7999	38.7999	26.7999	50.7999
37016	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
from 59045	Transfer Dist: Mt. Pleas Sch w/Montcalm CC	Winter		2.7896	2.9731	18.0000	4.6600	5.2985	2.7187	1.7500		20.1899	38.1899	26.1899	20.1899	38.1899
		Total	6.0000	9.3996	2.9731	18.0000	4.6600	5.2985	2.7187	1.7500	0.0000	32.7999	50.7999	38.7999	26.7999	50.7999
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9731	18.0000	7.0000	5.2985				18.0612	36.0612	24.0612	18.0612	36.0612
		Total	6.0000	9.3996	2.9731	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	30.6712	48.6712	36.6712	24.6712	48.6712
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9731	18.0000	7.0000	5.2985				18.0612	36.0612	24.0612	18.0612	36.0612
		Total	6.0000	9.3996	2.9731	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	30.6712	48.6712	36.6712	24.6712	48.6712
37061	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
from 59045	Transfer Dist: Shep Sch w/Montcalm CC	Winter		2.7896	2.9731	18.0000	7.0000	5.2985	2.7187			20.7799	38.7799	26.7799	20.7799	38.7799
		Total	6.0000	9.3996	2.9731	18.0000	7.0000	5.2985	2.7187	0.0000	0.0000	33.3899	51.3899	39.3899	27.3899	51.3899
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	2.9731			5.0859				10.8486	10.8486	10.8486	10.8486	10.8486
		Total	6.0000	9.3996	2.9731	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	26.1386	44.1386	32.1386	20.1386	44.1386
59045	Montabella Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9731	17.9532	6.9195	5.0137	2.7187			20.4146	38.3678	26.3678	20.4146	38.3678
		Total	6.0000	9.3996	2.9731	17.9532	6.9195	5.0137	2.7187	0.0000	0.0000	33.0246	50.9778	38.9778	27.0246	50.9778
06 Denver Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9971	18.0000	4.6600	5.2985		1.7500		15.4952	33.4952	21.4952	15.4952	33.4952
		Total	6.0000	9.3996	0.9971	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	28.1052	46.1052	34.1052	22.1052	46.1052
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9971	18.0000	7.0000	5.2985				16.0852	34.0852	22.0852	16.0852	34.0852
		Total	6.0000	9.3996	0.9971	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	28.6952	46.6952	34.6952	22.6952	46.6952
56030	Coleman Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9971	18.0000	3.7500	2.6756				10.2123	28.2123	16.2123	10.2123	28.2123
		Total	6.0000	9.3996	0.9971	18.0000	3.7500	2.6756	0.0000	0.0000	0.0000	22.8223	40.8223	28.8223	16.8223	40.8223

Isabella County Millage Rates 2018

edit date: 11/07/2018

Millage rates per \$1,000 of Taxable Value

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
07 Fremont Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.2750	18.0000	4.6600	5.2985		1.7500		16.7731	34.7731	22.7731	16.7731	34.7731
		Total	6.0000	9.3996	2.2750	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	29.3831	47.3831	35.3831	23.3831	47.3831
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.2750	18.0000	7.0000	5.2985		1.7500		19.1131	37.1131	25.1131	19.1131	37.1131
		Total	6.0000	9.3996	2.2750	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	31.7231	49.7231	37.7231	25.7231	49.7231
37061	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
from 59045	Transfer Dist: Shep Sch w/Montcalm CC	Winter		2.7896	2.2750	18.0000	7.0000	5.2985	2.7187	1.7500		21.8318	39.8318	27.8318	21.8318	39.8318
		Total	6.0000	9.3996	2.2750	18.0000	7.0000	5.2985	2.7187	1.7500	0.0000	34.4418	52.4418	40.4418	28.4418	52.4418
59045	Montabella Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.2750	17.9532	6.9195	5.0137	2.7187	1.7500		21.4665	39.4197	27.4197	21.4665	39.4197
		Total	6.0000	9.3996	2.2750	17.9532	6.9195	5.0137	2.7187	1.7500	0.0000	34.0765	52.0297	40.0297	28.0765	52.0297
59150	Vestaburg Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.2750	18.0000	7.0000	5.0137	2.7187	1.7500		21.5470	39.5470	27.5470	21.5470	39.5470
		Total	6.0000	9.3996	2.2750	18.0000	7.0000	5.0137	2.7187	1.7500	0.0000	34.1570	52.1570	40.1570	28.1570	52.1570
08 Gilmore Twp																
18020	Farwell Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.9604	18.0000	2.3700	3.0385	1.2232			11.3817	29.3817	17.3817	11.3817	29.3817
		Total	6.0000	9.3996	1.9604	18.0000	2.3700	3.0385	1.2232	0.0000	0.0000	23.9917	41.9917	29.9917	17.9917	41.9917
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.9604	18.0000	7.0000	5.2985				17.0485	35.0485	23.0485	17.0485	35.0485
		Total	6.0000	9.3996	1.9604	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	29.6585	47.6585	35.6585	23.6585	47.6585
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	1.9604			5.0859				9.8359	9.8359	9.8359	9.8359	9.8359
		Total	6.0000	9.3996	1.9604	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	25.1259	43.1259	31.1259	19.1259	43.1259
09 Isabella Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9999	18.0000	4.6600	5.2985		1.7500		15.4980	33.4980	21.4980	15.4980	33.4980
		Total	6.0000	9.3996	0.9999	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	28.1080	46.1080	34.1080	22.1080	46.1080
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	0.9999	18.0000	7.0000	5.2985				16.0880	34.0880	22.0880	16.0880	34.0880
		Total	6.0000	9.3996	0.9999	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	28.6980	46.6980	34.6980	22.6980	46.6980

Isabella County Millage Rates 2018

edit date: 11/07/2018

Millage rates per \$1,000 of Taxable Value

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
10 Lincoln Twp																
29010	Alma Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	17.9370	7.0000	5.2985				16.0881	34.0251	22.0251	16.0881	34.0251
		Total	6.0000	9.3996	1.0000	17.9370	7.0000	5.2985	0.0000	0.0000	0.0000	28.6981	46.6351	34.6351	22.6981	46.6351
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	4.6600	5.2985		1.7500		15.4981	33.4981	21.4981	15.4981	33.4981
		Total	6.0000	9.3996	1.0000	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	28.1081	46.1081	34.1081	22.1081	46.1081
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	7.0000	5.2985				16.0881	34.0881	22.0881	16.0881	34.0881
		Total	6.0000	9.3996	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	28.6981	46.6981	34.6981	22.6981	46.6981
59150	Vestaburg Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	7.0000	5.0137	2.7187			18.5220	36.5220	24.5220	18.5220	36.5220
		Total	6.0000	9.3996	1.0000	18.0000	7.0000	5.0137	2.7187	0.0000	0.0000	31.1320	49.1320	37.1320	25.1320	49.1320
11 Nottawa Twp																
18020	Farwell Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	2.3700	3.0385	1.2232			10.4213	28.4213	16.4213	10.4213	28.4213
		Total	6.0000	9.3996	1.0000	18.0000	2.3700	3.0385	1.2232	0.0000	0.0000	23.0313	41.0313	29.0313	17.0313	41.0313
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	4.6600	5.2985		1.7500		15.4981	33.4981	21.4981	15.4981	33.4981
		Total	6.0000	9.3996	1.0000	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	28.1081	46.1081	34.1081	22.1081	46.1081
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	1.0000	18.0000	7.0000	5.2985				16.0881	34.0881	22.0881	16.0881	34.0881
		Total	6.0000	9.3996	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	28.6981	46.6981	34.6981	22.6981	46.6981
37043	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
from 18020	Transfer Dist: Beal City Sch w/Mid Mich CC	Winter		2.7896	1.0000	18.0000	7.0000	5.2985	1.2232			17.3113	35.3113	23.3113	17.3113	35.3113
		Total	6.0000	9.3996	1.0000	18.0000	7.0000	5.2985	1.2232	0.0000	0.0000	29.9213	47.9213	35.9213	23.9213	47.9213
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	1.0000			5.0859				8.8755	8.8755	8.8755	8.8755	8.8755
		Total	6.0000	9.3996	1.0000	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	24.1655	42.1655	30.1655	18.1655	42.1655
12 Rolland Twp																
59045	Montabella Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	5.4970	17.9532	6.9195	5.0137	2.7187	1.7500		24.6885	42.6417	30.6417	24.6885	42.6417
		Total	6.0000	9.3996	5.4970	17.9532	6.9195	5.0137	2.7187	1.7500	0.0000	37.2985	55.2517	43.2517	31.2985	55.2517

Isabella County Millage Rates 2018

edit date: 11/07/2018

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
13 Sherman Twp																
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6800					15.2900	33.2900	21.2900	9.2900	33.2900
	Chip Hills Sch started summer collect in 2007	Winter		2.7896	2.7364			5.0859				10.6119	10.6119	10.6119	10.6119	10.6119
		Total	6.0000	9.3996	2.7364	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	25.9019	43.9019	31.9019	19.9019	43.9019
14 Union Twp																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	3.0000	18.0000	4.6600	5.2985		1.7500		17.4981	35.4981	23.4981	17.4981	35.4981
		Total	6.0000	9.3996	3.0000	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	30.1081	48.1081	36.1081	24.1081	48.1081
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	3.0000	18.0000	7.0000	5.2985		1.7500		19.8381	37.8381	25.8381	19.8381	37.8381
		Total	6.0000	9.3996	3.0000	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	32.4481	50.4481	38.4481	26.4481	50.4481
15 Vernon Twp																
18010	Clare Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9954	18.0000	2.9000	3.0385	1.2232	0.9931		13.9398	31.9398	19.9398	13.9398	31.9398
		Total	6.0000	9.3996	2.9954	18.0000	2.9000	3.0385	1.2232	0.9931	0.0000	26.5498	44.5498	32.5498	20.5498	44.5498
18020	Farwell Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9954	18.0000	2.3700	3.0385	1.2232	0.9931		13.4098	31.4098	19.4098	13.4098	31.4098
		Total	6.0000	9.3996	2.9954	18.0000	2.3700	3.0385	1.2232	0.9931	0.0000	26.0198	44.0198	32.0198	20.0198	44.0198
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9954	18.0000	4.6600	5.2985		1.7500		17.4935	35.4935	23.4935	17.4935	35.4935
		Total	6.0000	9.3996	2.9954	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	30.1035	48.1035	36.1035	24.1035	48.1035
37015	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
	from 18010 Transfer Dist: Mt. Pleas Sch w/Mid Mich CC	Winter		2.7896	2.9954	18.0000	4.6600	5.2985	1.2232	1.7500		18.7167	36.7167	24.7167	18.7167	36.7167
		Total	6.0000	9.3996	2.9954	18.0000	4.6600	5.2985	1.2232	1.7500	0.0000	31.3267	49.3267	37.3267	25.3267	49.3267
37040	Beal City Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	2.9954	18.0000	7.0000	5.2985		0.9931		19.0766	37.0766	25.0766	19.0766	37.0766
		Total	6.0000	9.3996	2.9954	18.0000	7.0000	5.2985	0.0000	0.9931	0.0000	31.6866	49.6866	37.6866	25.6866	49.6866
16 Wise Twp																
18010	Clare Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	5.0904	18.0000	2.9000	3.0385	1.2232	0.9931		16.0348	34.0348	22.0348	16.0348	34.0348
		Total	6.0000	9.3996	5.0904	18.0000	2.9000	3.0385	1.2232	0.9931	0.0000	28.6448	46.6448	34.6448	22.6448	46.6448
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	5.0904	18.0000	4.6600	5.2985		1.7500		19.5885	37.5885	25.5885	19.5885	37.5885
		Total	6.0000	9.3996	5.0904	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	32.1985	50.1985	38.1985	26.1985	50.1985
56030	Coleman Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.7896	5.0904	18.0000	3.7500	2.6756		0.9931		15.2987	33.2987	21.2987	15.2987	33.2987
		Total	6.0000	9.3996	5.0904	18.0000	3.7500	2.6756	0.0000	0.9931	0.0000	27.9087	45.9087	33.9087	21.9087	45.9087

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Isabella County Millage Rates 2018

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Millage rates per \$1,000 of Taxable Value

Millage rates per \$1,000 of Taxable Value												Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Total Sch OP Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
17 Mount Pleasant City																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100	16.2500	9.0000	2.3300	5.2985		1.7500		38.2385	47.2385	41.2385	32.2385	47.2385
		Winter		2.7896		9.0000	2.3300					5.1196	14.1196	8.1196	5.1196	14.1196
		Total	6.0000	9.3996	16.2500	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	43.3581	61.3581	49.3581	37.3581	61.3581
18 Clare City																
18010	Clare Schools	Summer	6.0000	6.6100	21.2500					0.9931		34.8531	34.8531	34.8531	28.8531	34.8531
		Winter		2.7896		18.0000	2.9000	3.0385	1.2232			9.9513	27.9513	15.9513	9.9513	27.9513
		Total	6.0000	9.3996	21.2500	18.0000	2.9000	3.0385	1.2232	0.9931	0.0000	44.8044	62.8044	50.8044	38.8044	62.8044
21 Lake Isabella Village												Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer Billing Cycle				
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100	1.8420	18.0000	2.6800					17.1320	35.1320	22.1320	10.1320	35.1320
21=01	Broomfield Twp Parcels	Winter		2.7896	0.9872			5.0859				8.8627	8.8627	8.8627	8.8627	8.8627
	Chip Hills Sch started summer collect in 2007	Total	6.0000	9.3996	2.8292	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	25.9947	43.9947	30.9947	18.9947	43.9947
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100	0.8420	18.0000	2.6800					16.1320	34.1320	22.1320	10.1320	34.1320
22=13	Sherman Twp Parcels	Winter		2.7896	2.7364			5.0859				10.6119	10.6119	10.6119	10.6119	10.6119
	Chip Hills Sch started summer collect in 2007	Total	6.0000	9.3996	3.5784	18.0000	2.6800	5.0859	0.0000	0.0000	0.0000	26.7439	44.7439	32.7439	20.7439	44.7439
31 Shepherd Village												Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer Billing Cycle				
37060	Shepherd Schools	Summer	6.0000	6.6100	11.5000							24.1100	24.1100	24.1100	18.1100	24.1100
31=03	Coe Twp Parcels	Winter		2.7896	0.9984	18.0000	7.0000	5.2985		1.7500		17.8365	35.8365	23.8365	17.8365	35.8365
		Total	6.0000	9.3996	12.4984	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	41.9465	59.9465	47.9465	35.9465	59.9465
91 Rosebush Village												Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer Billing Cycle				
37010	Mount Pleasant Schools	Summer	6.0000	6.6100	3.0000							15.6100	15.6100	15.6100	9.6100	15.6100
91=09	Isabella Twp Parcels	Winter		2.7896	0.9999	18.0000	4.6600	5.2985		1.7500		15.4980	33.4980	21.4980	15.4980	33.4980
		Total	6.0000	9.3996	3.9999	18.0000	4.6600	5.2985	0.0000	1.7500	0.0000	31.1080	49.1080	37.1080	25.1080	49.1080

Isabella County Tax Rates

General Operating	6.6100	6.6100	summer
I-Ride Transportation	0.8620		
Medical Care Facility	0.7000		
Commision on Aging	0.8776		
Co Parks & Rec	0.3500	2.7896	winter
Total	9.3996	9.3996	

School District Prefix...County

18...	Clare County
26...	Gladwin County
29...	Gratiot County
37...	Isabella County
54...	Mecosta County
56...	Midland County
59...	Montcalm County
67...	Osceola County

*Millage based special assessments levied against
Taxable Value, Real Property Only:
Lake Isabella Village--Broomfield Twp = 1.0000
PA 33 of 1951 Fire/Rescruce Special Assessment

Certification Statement

I hereby certify that this Statement Showing Mills Apportioned by the County Board of Commissioners and submitted to the State Tax Commission is a true statement of all ad valorem millages apportioned by the County Board of Commissioners of the

County of Isabella ***for the year*** 2018

Signature of County Equalization Director -- Scott Cunningham

NOTARIZATION

Notary Public

County, Michigan

STATE OF MICHIGAN

County of _____ } ss

Subscribed before me this _____

Day of _____ *year* _____

My commission expires _____ , _____

State of Michigan Online Equalization -- ISABELLA 2018 County Apportionment L-4402 11-07-2018

(A) County Name	(B) Taxable Value	(C) County Allocated / SET Rate / SET	(D) Est. County Allocated / SET Tax Dollars	(E) Total County Extra Voted Operating Rate	(F) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars	(I) Total Est. County Tax Dollars \$\$	(BB) Total RenZone Taxable Value
Isabella	1,806,146,131.00	6.6100	11,938,625.92	2.7896	5,038,425.24	0.0000	0.00	16,977,051.16	0.00
STATE ED. TAX	1,797,944,031.00	6.0000	10,787,664.19	0.0000	0.00	0.0000	0.00	0.00	0.00
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	Total Other Extra Voted / General Law Operating Rate	(O) Est. Local EV / GL Oper. Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars	(R) Total Est. Local Tax Dollars \$\$	(KK) Total RenZone Taxable Value
Broomfield	74,566,590.00	0.9872	73,612.14	0.0000	0.00	0.0000	0.00	73,612.14	0.00
Chippewa	101,105,095.00	0.9998	101,084.87	0.0000	0.00	0.0000	0.00	101,084.87	0.00
Coe	82,844,511.00	0.9984	82,711.96	0.0000	0.00	0.0000	0.00	82,711.96	0.00
Coldwater	25,665,741.00	0.9908	25,429.62	0.9908	25,429.62	0.0000	0.00	50,859.24	0.00
Deerfield	120,715,138.00	0.9907	119,592.49	1.9824	239,305.69	0.0000	0.00	358,898.18	0.00
Denver	34,522,492.00	0.9971	34,422.38	0.0000	0.00	0.0000	0.00	34,422.38	0.00
Fremont	51,636,729.00	0.9122	47,103.02	1.3628	70,370.53	0.0000	0.00	117,473.55	0.00
Gilmore	49,128,822.00	0.9802	48,156.07	0.9802	48,156.07	0.0000	0.00	96,312.14	0.00
Isabella	75,886,460.00	0.9999	75,878.87	0.0000	0.00	0.0000	0.00	75,878.87	0.00
Lincoln	61,707,012.00	1.0000	61,707.01	0.0000	0.00	0.0000	0.00	61,707.01	0.00
Nottawa	71,954,036.00	1.0000	71,954.04	0.0000	0.00	0.0000	0.00	71,954.04	0.00
Rolland	37,722,041.00	0.9985	37,665.46	0.9985	37,665.46	3.5000	132,027.14	207,358.06	0.00
Sherman	98,501,044.00	0.9955	98,057.79	1.7409	171,480.47	0.0000	0.00	269,538.26	0.00
Union	363,707,992.00	1.0000	363,707.99	2.0000	727,415.98	0.0000	0.00	1,091,123.97	0.00
Vernon	46,821,052.00	0.9954	46,605.68	2.0000	93,642.10	0.0000	0.00	140,247.78	0.00
Wise	34,817,560.00	0.9992	34,789.71	4.0912	142,445.60	0.0000	0.00	177,235.31	0.00
Mount Pleasant	465,859,512.00	14.4400	6,727,011.35	1.8100	843,205.72	0.0000	0.00	7,570,217.07	0.00
Clare	8,984,304.00	17.5000	157,225.32	3.7500	33,691.14	0.0000	0.00	190,916.46	0.00
LAKE ISABELLA	78,780,795.00	0.8420	66,333.43	0.0000	0.00	0.0000	0.00	66,333.43	0.00
ROSEBUSH	14,926,597.00	3.0000	44,779.79	0.0000	0.00	0.0000	0.00	44,779.79	0.00
SHEPHERD	28,679,305.00	11.5000	329,812.01	0.0000	0.00	0.0000	0.00	329,812.01	0.00
Subtotal Twp TV:	1,806,146,131.00								
Total: Co/Twp/Vil			31,373,931.11		7,471,233.62		132,027.14	\$28,189,527.68	

State of Michigan Online Equalization -- ISABELLA 2018 County Apportionment L-4402 11-07-2018

(A) Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	(B) Taxable Value	(C) Total Operating Rate	(D) Est. Authority Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Authority Debt Tax Dollars	(G) Est. Total Authority Tax Dollars \$\$	(BB) Total RenZone Taxable Value
LIBRARY - CHIPPEWA	1,223,322,380.00	1.7500	2,140,814.17	0.0000	0.00	2,140,814.17	0.00
LIBRARY - PERE MARQUETTE ISABELLA CO.	81,029,208.00	0.9931	80,470.11	0.0000	0.00	80,470.11	0.00
Total: Authorities	1,304,351,588.00		2,221,284.28			\$2,221,284.28	

State of Michigan Online Equalization -- ISABELLA 2018 County Apportionment L-4402 11-07-2018

(A) Local K12 School District Name		(B) Total Taxable Value	(C) Total NonHomestead Taxable Value	(D) Total Commercial Personal Taxable Value	(E) HH / Supplemental Rate	(F) Est. HH / Supplemental Tax Dollars	(G) Non Homestead Operating Rate	(H) Est. NH Operating Tax Dollars	(I) Total Debt / Sinking Fund / Bldg Site Rate	(J) Est. Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Est. Recreational Tax Dollars	(M) Total Est. Local K12 School Tax Dollars \$	(BB) Total RenZone Taxable Value	(GG) Non Homestead Comm.Pers. Operating Rate
29010	ALMA PUBLIC SCHOOLS	44,902.00	0.00	0.00	0.0000	0.00	17.9370	0.00	7.0000	314.31	0.0000	0.00	314.31	0.00	5.9370
37040	BEAL CITY SCHOOL	91,728,437.00	15,225,080.00	250,700.00	0.0000	0.00	18.0000	275,555.64	7.0000	642,099.06	0.0000	0.00	917,654.70	0.00	6.0000
37043	BEAL CITY W/MMCC	281,126.00	0.00	0.00	0.0000	0.00	18.0000	0.00	7.0000	1,967.88	0.0000	0.00	1,967.88	0.00	6.0000
54025	CHIPPEWA HILLS SCHOOL DIST	238,989,940.00	75,207,189.00	2,552,600.00	0.0000	0.00	18.0000	1,369,045.00	2.6800	640,493.04	0.0000	0.00	2,009,538.04	0.00	6.0000
54026	CHIPPEWA HILLS SCHOOL DIST W/MCC	717,593.00	57,202.00	0.00	0.0000	0.00	18.0000	1,029.64	2.6800	1,923.15	0.0000	0.00	2,952.79	0.00	6.0000
18010	CLARE PUBLIC SCHOOLS	64,426,857.00	22,461,494.00	1,637,500.00	0.0000	0.00	18.0000	414,131.89	2.9000	186,837.89	0.0000	0.00	600,969.78	0.00	6.0000
56030	COLEMAN COMMUNITY SCH DIST	19,616,200.00	2,937,846.00	25,400.00	0.0000	0.00	18.0000	53,033.63	3.7500	73,560.75	0.0000	0.00	126,594.38	0.00	6.0000
18020	FARWELL AREA SCHOOLS	32,230,189.00	10,558,293.00	2,500.00	0.0000	0.00	18.0000	190,064.27	2.3700	76,385.55	0.0000	0.00	266,449.82	0.00	6.0000
59045	MONTABELLA COMM SCHOOLS	70,059,017.00	13,757,560.00	176,400.00	0.0000	0.00	17.9532	248,042.37	6.9195	484,773.37	0.0000	0.00	732,815.74	0.00	5.9532
37010	MT PLEASANT CITY SCHOOL DIST	1,038,567,168.00	526,318,268.00	48,393,943.00	0.0000	0.00	18.0000	9,764,092.48	4.6600	4,839,723.00	0.0000	0.00	14,603,815.48	0.00	6.0000
37015	MT PLEASANT W/MMCC	115,604.00	0.00	0.00	0.0000	0.00	18.0000	0.00	4.6600	538.71	0.0000	0.00	538.71	0.00	6.0000
37060	SHEPHERD PUBLIC SCHOOL DIST	220,638,885.00	51,732,432.00	2,055,154.00	0.0000	0.00	18.0000	943,514.70	7.0000	1,544,472.20	0.0000	0.00	2,487,986.90	0.00	6.0000
37061	SHEPHERD SD W/MCC	772,339.00	31,777.00	0.00	0.0000	0.00	18.0000	571.99	7.0000	5,406.37	0.0000	0.00	5,978.36	0.00	6.0000
29100	ST LOUIS PUBLIC SCHOOLS	4,544,748.00	465,359.00	107,200.00	0.0000	0.00	18.0000	9,019.66	8.0000	36,357.98	0.0000	0.00	45,377.64	0.00	6.0000
37013	TR-MT PLEASANT	10,647,667.00	674,806.00	0.00	0.0000	0.00	18.0000	12,146.51	4.6600	49,618.13	0.0000	0.00	61,764.64	0.00	6.0000
37016	TR-MT PLEASANT	5,450,863.00	460,195.00	0.00	0.0000	0.00	18.0000	8,283.51	4.6600	25,401.02	0.0000	0.00	33,684.53	0.00	6.0000
59150	VESTABURG COMMUNITY SCHOOLS	7,314,596.00	1,659,962.00	0.00	0.0000	0.00	18.0000	29,879.32	7.0000	51,202.17	0.0000	0.00	81,081.49	0.00	6.0000
Total: Schools		1,806,146,131.00	721,547,463.00	55,201,397.00				13,318,410.61		8,661,074.58			\$21,979,485.19		

State of Michigan Online Equalization -- ISABELLA 2018 County Apportionment L-4402 11-07-2018

(A) Community College Name	(B) Taxable Value	(C) Total Operating Rate	(D) Est. Community College Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Community College Debt Tax Dollars	(G) Est. Total Community College Tax Dollars \$\$	(BB) Total RenZone Taxable Value		
MID MICHIGAN CC	97,053,776.00	1.2232	118,716.18	0.0000	0.00	118,716.18	0.00		
MONTCALM CC	94,962,075.00	2.7187	258,173.39	0.0000	0.00	258,173.39	0.00		
Total: Colleges		192,015,851.00	376,889.57		0.00	\$376,889.57			
(H) Intermediate School District Name	(I) Taxable Value	(J) ISD Allocated Rate	(K) Est. ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	(N) ISD Total Debt Rate	(O) Est. ISD Debt Tax Dollars	(P) Est. Total ISD Tax Dollars \$\$	(II) Total RenZone Taxable Value
CLARE-GLADWIN	96,657,046.00	0.4075	39,387.75	2.6310	254,304.69	0.0000	0.00	293,692.44	0.00
GRATIOT-ISABELLA	1,372,791,739.00	0.2640	362,417.02	5.0345	6,911,320.01	0.0000	0.00	7,273,737.03	0.00
MECOSTA-OSCEOLA	239,707,533.00	0.2494	59,783.06	4.8365	1,159,345.48	0.0000	0.00	1,219,128.54	0.00
MIDLAND	19,616,200.00	0.1959	3,842.81	2.4797	48,642.29	0.0000	0.00	52,485.10	0.00
MONTCALM	77,373,613.00	0.1743	13,486.22	4.8394	374,441.86	0.0000	0.00	387,928.08	0.00
Total: ISD's		1,806,146,131.00	855,806.43			376,889.57		\$9,226,971.19	

**Total Estimated
Tax Dollars \$\$**

Total Co/Twp/Vil **28,189,527.68**
Total Authorities **2,221,284.28**
Total Schools **21,979,485.19**
Total Colleges / ISD's **9,226,971.19**

Grand Total \$61,617,268.34 Revised 11-06-2018 for Wise Twp Mosquito Control millage approval

11/7/2018

November 2018 Millage Ballot Questions...aware of to date.

H:\Jcn Excell\L4034_18\2018 L-4402 Co APPORTION REPORT local spreadsheet - Wise Twp Nov Elect - 2018-11-07.xlsx