2017 Apportionment Report

Antrim County Board of Commissioners

October, 12, 2017

ANTRIM COUNTY EQUALIZATION DEPARTMENT

Phone (231) 533-6320 equalization@antrimcounty.org 203 Cayuga, P.O. Box 541, Bellaire, MI 49615

To: Antrim County Board of Commissioners

From: Cindy Reetz, Equalization Director

Date: 10/12/2017

Re: 2017 Antrim County Apportionment Report

Ladies and Gentleman,

Your County Equalization department has prepared this report pursuant to Michigan Compiled Laws (MCL) Section 211.37, the Board of Commissioners must approve the Apportionment Report at its annual meeting in October.

This report presents an overview and analysis of the taxes levied within Antrim County, as they relate to the County, Townships, Villages, local School Districts, Intermediate School Districts ,Community Colleges, Library Distrusts and other authorized levying authorities.

Statutory responsibility of County Board of Commissioners is contained in Sec. 37 of the General Property Tax Law, P.A. 206 of 1983 as amended, Section 211.1 through 211.157:

Sec. 37. County board of commissioners, at its annual session in October in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount, and also the amount of state tax and indebtedness of the county to the state among the 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 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 duly 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 anyway defective, or that any proceeding to authorize the raising of the money has not been had or is in anyway 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 as 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) 1 applies. Amended by P.A. 1994, No. 415, Sub. Sec. 1, Eff. Dec. 29, 1994

(MCL Sec. 211.37 allows County Board to ask county prosecutor to investigate any questions concerning any millage levy and give the Board a written opinion.)

L-4029 Millage Request Reports have been reviewed for the County Board of Commissioners and millage rollbacks and millage authorizations have been evaluated to verify the levies are correct.

MCL Sec. 211.37 allows the County Board to ask the county prosecutor to investigate any questions concerning any millage levy and give the Board a written opinion.

The equivalent State Equalized Values for Special Acts parcels, Act 198 Industrial Facilities Exemptions and Act 255 Commercial Facilities Exemptions, are not included in the CEV for the Apportionment Report.

The resolution adopting the 2017 Antrim County Apportionment Report will be attached.

Respectfully submitted,

Cindy Reetz

Cindy Reetz, MMAO
Antrim County Equalization Director

Antrim County 2017 Apportionment Report

(A) County Name	(B) Taxable Value	(C) County Allocated 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
Antrim	1,794,367,521.00	5.4000	9,689,584.61	2.1838	3,918,539.79	0.0000	0.00	13,608,124.41	0.00
STATE ED. TAX	1,789,689,824.00	6.0000	10,738,138.94	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	(N) 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
Banks	92,208,821.00	0.9939	91,646.35	0.9939	91,646.35	0.0000	0.00	183,292.70	0.00
Central Lake	130,820,804.00	0.9946	130,114.37	0.9946	130,114.37	0.0000	0.00	260,228.74	0.00
Chestonia	19,035,814.00	1.0000	19,035.81	4.0000	76,143.26	0.0000	0.00	95,179.07	0.00
Custer	86,570,413.00	1.0000	86,570.41	2.0000	173,140.83	0.0000	0.00	259,711.24	0.00
Echo	33,342,824.00	0.9971	33,246.13	1.4982	49,954.22	0.0000	0.00	83,200.35	0.00
Elk Rapids	252,829,220.00	0.9753	246,584.34	0.3457	87,403.06	0.0000	0.00	333,987.40	0.00
Forest Home	205,431,993.00	0.9909	203,562.56	0.9909	203,562.56	0.0000	0.00	407,125.12	0.00
Helena	127,161,955.00	0.9867	125,470.70	1.7263	219,519.68	0.0000	0.00	344,990.38	0.00
Jordan	27,254,497.00	1.0000	27,254.50	1.0000	27,254.50	0.0000	0.00	54,508.99	0.00
Kearney	114,225,634.00	0.9950	113,654.51	0.4975	56,827.25	0.0000	0.00	170,481.76	0.00
Mancelona	89,413,163.00	0.9972	89,162.81	1.4958	133,744.21	0.0000	0.00	222,907.02	0.00
Milton	316,862,525.00	0.9869	312,711.63	1.8775	594,909.39	0.0000	0.00	907,621.02	0.00
Star	37,384,994.00	0.9905	37,029.84	4.4221	165,320.18	0.0000	0.00	202,350.02	0.00
Torch Lake	243,286,117.00	0.9924	241,437.14	0.4962	120,718.57	0.0000	0.00	362,155.71	0.00
Warner	18,538,747.00	1.0000	18,538.75	1.5000	27,808.12	0.0000	0.00	46,346.87	0.00
BELLAIRE	32,335,173.00	10.8359	350,380.70	3.1375	101,451.61	1.4800	47,856.06	499,688.37	0.00
CENTRAL LAKE	23,760,835.00	7.2993	173,437.46	4.7007	111,692.56	0.0000	0.00	285,130.02	0.00
ELK RAPIDS	117,702,902.00	7.5800	892,188.00	3.8200	449,625.09	0.4000	47,081.16	1,388,894.25	0.00
ELLSWORTH	7,426,393.00	12.3000	91,344.63	0.0000	0.00	0.0000	0.00	91,344.63	0.00
MANCELONA	17,570,624.00	11.5665	203,230.62	3.0000	52,711.87	0.0000	0.00	255,942.49	0.00

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(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
AMBULANCE AUTH. - ANTRIM CO.	828,583,517.00	0.9966	825,766.33	0.0000	0.00	825,766.33	0.00
EMS - JORDAN VALLEY ANTRIM CO.	152,806,142.00	0.7500	114,604.61	0.0000	0.00	114,604.61	0.00
FIRE - ELMIRA WARNER ANTRIM CO	18,538,747.00	1.0000	18,538.75	0.0000	0.00	18,538.75	0.00
LIBRARY - ALDEN DIST.	127,161,955.00	1.0000	127,161.96	0.0000	0.00	127,161.96	0.00
LIBRARY - BELLAIRE DIST.	319,657,627.00	0.3369	107,692.65	0.0000	0.00	107,692.65	0.00
LIBRARY - CENTRAL LK DIST.	257,115,214.00	0.5000	128,557.61	0.0000	0.00	128,557.61	0.00
LIBRARY - CHARLEVOIX DIST. ANTRIM CO	7,953,687.00	1.0772	8,567.71	0.7000	5,567.58	14,135.29	0.00
LIBRARY - ELK RAPIDS DIST.	569,691,745.00	0.5210	296,809.40	0.0000	0.00	296,809.40	0.00
LIBRARY - JORDAN VALLEY ANTRIM CO.	30,923,390.00	0.8582	26,538.45	0.0000	0.00	26,538.45	0.00

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(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	(M) Total Est. Local K12 School Tax Dollars	(BB) Total RenZone Taxable Value	(GG) Non Homestead Comm.Pers. Operating Rate
ALBA PUBLIC SCHOOLS	52,154,888.00	30,600,301.00	274,100.00	0.0000	0.00	18.0000	552,450.02	4.4800	233,653.90	786,103.92	0.00	6.0000
BELLAIRE PUBLIC SCHOOLS	348,112,309.00	199,534,268.00	2,803,200.00	0.0000	0.00	18.0000	3,608,436.02	2.9600	1,030,412.43	4,638,848.45	0.00	6.0000
BOYNE CITY PUBLIC SCH DIST	7,297,664.00	2,705,371.00	1,700.00	0.0000	0.00	18.0000	48,706.88	3.1400	22,914.66	71,621.54	0.00	6.0000
BOYNE FALLS PUBLIC SCH DIST	116,112.00	57,543.00	0.00	0.0000	0.00	18.0000	1,035.77	3.8500	447.03	1,482.80	0.00	6.0000
CENTRAL LAKE PUBLIC SCHOOLS	257,142,003.00	141,061,031.00	1,194,000.00	0.0000	0.00	17.8866	2,530,130.84	0.4482	115,251.05	2,645,381.89	0.00	5.8866
CHARLEVOIX PUBLIC SCHOOLS	7,953,687.00	3,584,549.00	0.00	0.0000	0.00	17.9532	64,354.13	3.5000	27,837.90	92,192.03	0.00	5.9532
EAST JORDAN PUBLIC SCHOOLS	30,923,390.00	12,161,463.00	113,500.00	0.0000	0.00	18.0000	219,587.33	3.5011	108,265.88	327,853.21	0.00	6.0000
ELK RAPIDS SCHOOLS	712,635,063.00	354,414,208.00	2,267,800.00	0.0000	0.00	18.0000	6,393,062.54	1.2600	897,920.18	7,290,982.72	0.00	6.0000
ELLSWORTH COMMUNITY SCHOOLS	83,925,707.00	39,620,985.00	308,500.00	0.0000	0.00	18.0000	715,028.73	3.3919	284,667.61	999,696.34	0.00	6.0000
GAYLORD COMMUNITY SCHOOLS	14,280,904.00	8,365,490.00	59,300.00	0.0000	0.00	18.0000	150,934.62	4.1378	59,091.52	210,026.14	0.00	6.0000
MANCELONA PUBLIC SCHOOLS	279,825,794.00	163,651,124.00	2,818,100.00	0.0000	0.00	17.8974	2,945,549.09	3.7990	1,063,058.19	4,008,607.28	0.00	5.8974

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(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
NONE							

(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
CHARLEVOIX-EMMET	387,358,563.00	0.1989	77,045.62	2.5645	993,381.03	0.0000	0.00	1,070,426.65	0.00
CHEBOYGAN-OTSEGO-PRES ISL	14,280,904.00	0.2600	3,713.04	1.4876	21,244.27	0.0000	0.00	24,957.31	0.00
TRAVERSE BAY	1,392,728,054.00	0.1959	272,835.43	2.8445	3,961,614.95	0.0000	0.00	4,234,450.38	0.00

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Township / City	Village	School Code	Local School District	Total Homestead Property Tax Rate	Total NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
Banks		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.0332	37.9198	21.1332	39.0198
Banks		05065	ELLSWORTH COMMUNITY SCHOOLS	22.4769	40.4769	23.5769	41.5769
Banks	ELLSWORTH	05065	ELLSWORTH COMMUNITY SCHOOLS	34.7769	52.7769	35.8769	53.8769
Banks		15050	CHARLEVOIX PUBLIC SCHOOLS	24.3622	42.3154	25.4622	43.4154
Central Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.2812	38.1678	22.2812	40.1678
Central Lake	CENTRAL LAKE	05035	CENTRAL LAKE PUBLIC SCHOOLS	32.2812	50.1678	34.2812	52.1678
Central Lake		05065	ELLSWORTH COMMUNITY SCHOOLS	22.7249	40.7249	24.7249	42.7249
Chestonia		05010	ALBA PUBLIC SCHOOLS	27.1008	45.1008	27.1008	45.1008
Chestonia		05070	MANCELONA PUBLIC SCHOOLS	26.4198	44.3172	26.4198	44.3172
Custer		05040	BELLAIRE PUBLIC SCHOOLS	23.5808	41.5808	25.5808	43.5808
Custer		05070	MANCELONA PUBLIC SCHOOLS	24.4198	42.3172	26.4198	44.3172
Echo		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.5407	38.4273	20.5407	38.4273
Echo		05040	BELLAIRE PUBLIC SCHOOLS	22.8295	40.8295	22.8295	40.8295
Echo		15060	EAST JORDAN PUBLIC SCHOOLS	23.9518	41.9518	23.9518	41.9518
Elk Rapids		05060	ELK RAPIDS SCHOOLS	19.7262	37.7262	21.8262	39.8262
Elk Rapids	ELK RAPIDS	05060	ELK RAPIDS SCHOOLS	31.5262	49.5262	33.6262	51.6262
Forest Home		05040	BELLAIRE PUBLIC SCHOOLS	22.8995	40.8995	24.1495	42.1495
Forest Home	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	38.3529	56.3529	39.6029	57.6029
Helena		05070	MANCELONA PUBLIC SCHOOLS	25.1328	43.0302	28.1328	46.0302
Jordan		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.0454	37.9320	20.0454	37.9320
Jordan		15020	BOYNE CITY PUBLIC SCH DIST	22.2372	40.2372	22.2372	40.2372
Jordan		15060	EAST JORDAN PUBLIC SCHOOLS	23.4565	41.4565	23.4565	41.4565
Kearney		05035	CENTRAL LAKE PUBLIC SCHOOLS	19.6214	37.5080	20.8714	38.7580
Kearney		05040	BELLAIRE PUBLIC SCHOOLS	22.4102	40.4102	23.6602	41.6602
Kearney	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	37.8636	55.8636	39.1136	57.1136
Mancelona		05070	MANCELONA PUBLIC SCHOOLS	23.9128	41.8102	25.9128	43.8102
Mancelona	MANCELONA	05070	MANCELONA PUBLIC SCHOOLS	38.4793	56.3767	40.4793	58.3767
Milton		05060	ELK RAPIDS SCHOOLS	21.2696	39.2696	22.2696	40.2696
Star		05010	ALBA PUBLIC SCHOOLS	27.5134	45.5134	27.5134	45.5134
Torch Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	18.7840	36.6706	21.2340	39.1206
Torch Lake		05060	ELK RAPIDS SCHOOLS	19.3728	37.3728	21.8228	39.8228
Warner		05010	ALBA PUBLIC SCHOOLS	25.6008	43.6008	25.6008	43.6008
Warner		15020	BOYNE CITY PUBLIC SCH DIST	23.9838	41.9838	23.9838	41.9838
Warner		15030	BOYNE FALLS PUBLIC SCH DIST	24.6938	42.6938	24.6938	42.6938
Warner		69020	GAYLORD COMMUNITY SCHOOLS	23.9658	41.9658	23.9658	41.9658

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Local Municipality (Twp/City/Vlg)	ALL Purpose(s) of Qualifying Special Assessment Millage Rates for the Local Municipality Listed	Total of All Special Assessment Rates Levied UNITWIDE
Banks	Fire – 119	1.1000
Central Lake	Fire – 119	2.0000
Custer	Fire – 119	2.0000
Elk Rapids	Fire – 119	2.1000
Forest Home	Fire – 119	1.2500
Helena	Fire – 119	3.0000
Kearney	Fire – 119	1.2500
Mancelona	Fire – 119	2.0000
Milton	Fire – 119	1.0000
Torch Lake	Ambulance/ALS - 124	1.4500
Torch Lake	Fire – 119	1.0000

Certification Statement

I hearby 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* ANTRIM *for the year* 2017**

Cindy Reeb

Signature of County Equalization Director

NOTARIZATION

Danell Doucette *Notary Public*

ANTRIM *County, Michigan*

STATE OF MICHIGAN

County of **ANTRIM**) ss

Subscribed before me this 12th *Day of* October *year* 2017

My commission expires May 7, 2023

DANELL DOUCETTE
Notary Public - State of Michigan
County of Antrim
My Commission Expires May 7, 2023
Acting in Antrim County