2018 Apportionment Report

Antrim County Board of Commissioners

October, 11, 2018

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: Lynette Girard, Equalization Director

Date: 10/11/2018

Re: 2018 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. I, Eff. Dec. 29, 1994

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 2018 Antrim County Apportionment Report will be attached.

Respectfully submitted,

Lynette Girard

Lynette Girard, MMAO
Antrim County Equalization Director

Antrim County 2018 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	1,865,042,246	5.3816	10,036,911.34	2.1929	4,089,851.15	0.0000	0.00	14,126,762.49	0.00
STATE ED. TAX	1,861,434,146	6.0000	11,168,604.88	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	95,239,006	0.9939	94,658.05	0.9939	94,658.05	0.0000	0.00	189,316.10	0.00
Central Lake	134,852,153	0.9915	133,705.91	1.0000	134,852.15	0.0000	0.00	268,558.06	0.00
Chestonia	19,373,073	1.0000	19,373.07	4.0000	77,492.29	0.0000	0.00	96,865.36	0.00
Custer	91,501,561	1.0000	91,501.56	2.0000	183,003.12	0.0000	0.00	274,504.68	0.00
Echo	34,651,284	0.9971	34,550.80	1.4982	51,914.55	0.0000	0.00	86,465.35	0.00
Elk Rapids	262,610,229	0.9673	254,022.87	0.3428	90,022.79	0.0000	0.00	344,045.66	0.00
Forest Home	212,306,804	0.9865	209,440.66	0.9865	209,440.66	0.0000	0.00	418,881.32	0.00
Helena	132,790,604	0.9808	130,241.02	1.7160	227,868.68	0.0000	0.00	358,109.70	0.00
Jordan	28,223,388	0.9943	28,062.51	1.0000	28,223.39	0.0000	0.00	56,285.90	0.00
Kearney	115,682,834	0.9950	115,104.42	0.4975	57,552.21	0.0000	0.00	172,656.63	0.00
Mancelona	93,619,951	0.9948	93,133.13	1.4922	139,699.69	0.0000	0.00	232,832.82	0.00
Milton	329,499,781	0.9841	324,260.73	1.8721	616,856.54	0.0000	0.00	941,117.27	0.00
Star	38,486,921	0.9905	38,121.30	4.5000	173,191.14	0.0000	0.00	211,312.44	0.00
Torch Lake	256,714,122	0.9822	252,144.61	0.4911	126,072.31	0.0000	0.00	378,216.92	0.00
Warner	19,490,535	1.0000	19,490.53	0.0000	0.00	0.0000	0.00	19,490.53	0.00
BELLAIRE	32,807,700	10.8359	355,500.96	3.1375	102,934.16	1.4800	48,555.40	506,990.52	0.00
CENTRAL LAKE	24,491,163	7.2679	177,999.32	4.7321	115,894.63	0.0000	0.00	293,893.95	0.00
ELK RAPIDS	122,304,870	7.6050	930,128.54	3.8200	467,204.60	0.3750	45,864.33	1,443,197.47	0.00
ELLSWORTH	7,871,562	12.2439	96,378.62	0.0000	0.00	0.0000	0.00	96,378.62	0.00
MANCELONA	17,959,984	11.5665	207,734.15	3.0000	53,879.95	0.0000	0.00	261,614.10	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.	858,103,936.00	0.9956	854,328.28	0.0000	0.00	854,328.28	0.00
EMS - JORDAN VALLEY ANTRIM CO.	158,113,678.00	0.7500	118,585.26	0.0000	0.00	118,585.26	0.00
FIRE - ELMIRA WARNER ANTRIM CO	19,490,535.00	1.0000	19,490.53	0.0000	0.00	19,490.53	0.00
LIBRARY - ALDEN DIST.	132,790,604.00	1.0000	132,790.60	0.0000	0.00	132,790.60	0.00
LIBRARY - BELLAIRE DIST.	327,989,638.00	0.3365	110,368.51	0.0000	0.00	110,368.51	0.00
LIBRARY - CENTRAL LK DIST.	265,336,076.00	0.4500	119,401.23	0.0000	0.00	119,401.23	0.00
LIBRARY - CHARLEVOIX DIST. ANTRIM CO	8,073,369.00	1.0728	8,661.11	0.7000	5,651.36	14,312.47	0.00
LIBRARY - ELK RAPIDS DIST.	592,110,010.00	0.5182	306,831.41	0.0000	0.00	306,831.41	0.00
LIBRARY - JORDAN VALLEY ANTRIM CO.	32,485,748.00	0.8571	27,843.53	0.0000	0.00	27,843.53	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	53,567,807.00	31,425,534.00	232,300.00	0.0000	0.00	18.0000	567,053.41	4.3300	231,948.60	799,002.01	0.00	6.0000
BELLAIRE PUBLIC SCHOOLS	357,793,259.00	203,901,265.00	2,513,400.00	0.0000	0.00	18.0000	3,685,303.17	2.9600	1,059,068.05	4,744,371.22	0.00	6.0000
BOYNE CITY PUBLIC SCH DIST	7,622,721.00	2,729,305.00	2,000.00	0.0000	0.00	18.0000	49,139.49	3.1400	23,935.34	73,074.83	0.00	6.0000
BOYNE FALLS PUBLIC SCH DIST	118,590.00	58,782.00	0.00	0.0000	0.00	18.0000	1,058.28	3.7000	438.78	1,497.04	0.00	6.0000
CENTRAL LAKE PUBLIC SCHOOLS	265,363,974.00	145,198,579.00	1,039,400.00	0.0000	0.00	17.7853	2,589,840.31	0.6066	160,989.79	2,750,830.10	0.00	5.7853
CHARLEVOIX PUBLIC SCHOOLS	8,073,369.00	3,230,870.00	0.00	0.0000	0.00	18.0000	58,155.66	2.6450	21,354.06	79,509.72	0.00	6.0000
EAST JORDAN PUBLIC SCHOOLS	32,465,748.00	12,658,061.00	43,800.00	0.0000	0.00	18.0000	228,107.90	3.3898	110,120.19	338,228.09	0.00	6.0000
ELK RAPIDS SCHOOLS	744,567,513.00	371,226,831.00	2,352,600.00	0.0000	0.00	18.0000	6,696,194.96	1.2000	893,505.02	7,589,699.98	0.00	6.0000
ELLSWORTH COMMUNITY SCHOOLS	86,830,820.00	40,447,444.00	456,700.00	0.0000	0.00	18.0000	730,794.19	3.3413	290,127.82	1,020,922.01	0.00	6.0000
GAYLORD COMMUNITY SCHOOLS	15,314,740.00	7,931,943.00	1,402,200.00	0.0000	0.00	18.0000	151,188.17	4.1378	63,369.33	214,557.50	0.00	6.0000
MANCELONA PUBLIC SCHOOLS	293,283,205.00	170,980,091.00	2,762,800.00	0.0000	0.00	17.8616	3,070,172.42	3.7988	1,114,124.24	4,184,296.66	0.00	5.8616

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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	400,495,222.00	0.1989	79,658.50	3.5700	1,429,767.94	0.0000	0.00	1,509,426.44	0.00
CHEBOYGAN-OTSEGO-PRES.ISL	15,314,740.00	0.2600	3,981.83	1.4876	22,782.21	0.0000	0.00	26,764.04	0.00
TRAVERSE BAY	1,449,231,784.00	0.1951	282,745.12	2.7246	3,948,576.92	0.0000	0.00	4,231,322.04	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	21.1378	38.9331	22.2378	40.0331
Banks		05065	ELLSWORTH COMMUNITY SCHOOLS	23.4225	41.4225	24.5225	42.5225
Banks	ELLSWORTH	05065	ELLSWORTH COMMUNITY SCHOOLS	35.6664	53.6664	36.7664	54.7664
Banks		15050	CHARLEVOIX PUBLIC SCHOOLS	24.4990	42.4990	25.5990	43.5990
Central Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.3871	39.1824	23.3871	41.1824
Central Lake	CENTRAL LAKE	05035	CENTRAL LAKE PUBLIC SCHOOLS	33.3871	51.1824	35.3871	53.1824
Central Lake		05065	ELLSWORTH COMMUNITY SCHOOLS	23.6718	41.6718	25.6718	43.6718
Chestonia		05010	ALBA PUBLIC SCHOOLS	26.8198	44.8198	26.8198	44.8198
Chestonia		05070	MANCELONA PUBLIC SCHOOLS	26.2886	44.1502	26.2886	44.1502
Custer		05040	BELLAIRE PUBLIC SCHOOLS	23.4498	41.4498	25.4498	43.4498
Custer		05070	MANCELONA PUBLIC SCHOOLS	24.2886	42.1502	26.2886	44.1502
Echo		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.6453	39.4406	21.6453	39.4406
Echo		05040	BELLAIRE PUBLIC SCHOOLS	22.6995	40.6995	22.6995	40.6995
Echo		15060	EAST JORDAN PUBLIC SCHOOLS	24.8356	42.8356	24.8356	42.8356
Elk Rapids		05060	ELK RAPIDS SCHOOLS	19.5225	37.5225	21.6225	39.6225
Elk Rapids	ELK RAPIDS	05060	ELK RAPIDS SCHOOLS	31.3225	49.3225	33.4225	51.4225
Forest Home		05040	BELLAIRE PUBLIC SCHOOLS	22.7593	40.7593	24.0093	42.0093
Forest Home	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	38.2127	56.2127	39.4627	57.4627
Helena		05070	MANCELONA PUBLIC SCHOOLS	24.9854	42.8470	27.9854	45.8470
Jordan		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.1443	38.9396	21.1443	38.9396
Jordan		15020	BOYNE CITY PUBLIC SCH DIST	23.2277	41.2277	23.2277	41.2277
Jordan		15080	EAST JORDAN PUBLIC SCHOOLS	24.3346	42.3346	24.3346	42.3346
Kearney		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.7746	38.5699	22.0246	39.8199
Kearney		05040	BELLAIRE PUBLIC SCHOOLS	22.2788	40.2788	23.5288	41.5288
Kearney	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	37.7322	55.7322	38.9822	56.9822
Mancelona		05070	MANCELONA PUBLIC SCHOOLS	23.7756	41.6372	25.7756	43.6372
Mancelona	MANCELONA	05070	MANCELONA PUBLIC SCHOOLS	38.3421	56.2037	40.3421	58.2037
Milton		05060	ELK RAPIDS SCHOOLS	21.0686	39.0686	22.0686	40.0686
Star		05010	ALBA PUBLIC SCHOOLS	27.3103	45.3103	27.3103	45.3103
Torch Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	19.8733	37.6886	22.7233	40.5186
Torch Lake		05060	ELK RAPIDS SCHOOLS	19.1675	37.1675	22.0175	40.0175
Warner		05010	ALBA PUBLIC SCHOOLS	23.8198	41.8198	23.8198	41.8198
Warner		15020	BOYNE CITY PUBLIC SCH DIST	23.4790	41.4790	23.4790	41.4790
Warner		15030	BOYNE FALLS PUBLIC SCH DIST	24.0390	42.0390	24.0390	42.0390
Warner		69020	GAYLORD COMMUNITY SCHOOLS	22.4555	40.4555	22.4555	40.4555

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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	1.8500
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* 2018**

Lynette Guiard

Signature of County Equalization Director

NOTARIZATION

Danell Doucette *Notary Public*

ANTRIM *County, Michigan*

STATE OF MICHIGAN

County of **ANTRIM**) ss

Subscribed before me this 21st *Day of* 2018 *year*

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