



2019 Apportionment Report

Revised to include the results of the November 5, 2019 election

Antrim County Board of Commissioners
November 7, 2019

ANTRIM COUNTY EQUALIZATION DEPARTMENT

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203 Cayuga, P.O. Box 541, Bellaire, MI 49615

To: Antrim County Board of Commissioners
From: Lynette Girard, Equalization Director
Date: November 7, 2019
Re: 2019 Antrim County Apportionment Report **REVISED to include the November 5, 2019 election**

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 tax rates 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

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.

Please adopt the following motion:

Move to adopt the REVISED L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2019 and authorize Lynette Girard, Equalization Director to sign the REVISED L4402, thereby authorizing and directing the various assessing officers to spread the rates against the taxable valuations for 2019.

Respectfully submitted,



Lynette Girard, MMAO
Antrim County Equalization Director

Antrim County 2019 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	1,941,877,395.00	5.3783	10,443,999.20	2.1870	4,246,885.88	0.0000	0.00	14,690,885.08	0.00
STATE ED. TAX	1,935,346,695.00	6.0000	11,612,080.17	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	98,335,289.00	0.9909	97,440.44	0.9909	97,440.44	0.0000	0.00	194,880.88	0.00
Central Lake	140,244,330.00	0.9915	139,052.25	1.0000	140,244.33	0.0000	0.00	279,296.58	0.00
Chestonia	18,586,258.00	1.0000	18,586.26	4.0000	74,345.03	0.0000	0.00	92,931.29	0.00
Custer	92,772,687.00	1.0000	92,772.69	1.5000	139,159.03	0.0000	0.00	231,931.72	0.00
Echo	34,795,595.00	0.9971	34,694.69	1.4982	52,130.76	0.0000	0.00	86,825.45	0.00
Elk Rapids	273,199,369.00	0.9666	264,074.51	0.3425	93,570.78	0.0000	0.00	357,645.29	0.00
Forest Home	222,390,305.00	0.9857	219,210.12	0.9857	219,210.12	0.0000	0.00	438,420.24	0.00
Helena	137,078,783.00	0.9791	134,213.84	1.7129	234,802.25	0.0000	0.00	369,016.09	0.00
Jordan	28,201,790.00	0.9943	28,041.04	1.0000	28,201.79	0.0000	0.00	56,242.83	0.00
Kearney	117,335,018.00	0.9950	116,748.34	0.4975	58,374.17	0.0000	0.00	175,122.51	0.00
Mancelona	96,976,667.00	0.9942	96,414.20	1.4991	145,377.72	0.0000	0.00	241,791.92	0.00
Milton	347,198,084.00	0.9804	340,393.00	1.4600	506,909.20	0.0000	0.00	847,302.20	0.00
Star	41,136,849.00	0.9905	40,746.05	5.5000	226,252.67	0.0000	0.00	266,998.72	0.00
Torch Lake	267,254,319.00	0.9788	261,588.53	0.4894	130,794.26	0.0000	0.00	392,382.79	0.00
Warner	26,372,052.00	0.9914	26,145.25	1.5000	39,558.08	0.0000	0.00	65,703.33	0.00
BELLAIRE	33,723,082.00	10.8359	365,419.94	3.1375	105,806.17	1.4800	49,910.16	521,136.27	0.00
CENTRAL LAKE	25,694,693.00	7.2679	186,746.46	4.7321	121,589.86	0.0000	0.00	308,336.32	0.00
ELK RAPIDS	128,414,402.00	8.1000	1,040,156.66	4.2000	539,340.49	0.0000	0.00	1,579,497.15	0.00
ELLSWORTH	8,099,899.00	12.2439	99,174.35	0.0000	0.00	0.0000	0.00	99,174.35	0.00
MANCELONA	18,716,822.00	11.5665	216,488.12	3.0000	56,150.47	0.0000	0.00	272,638.59	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.	892,892,949.00	1.0000	892,892.95	0.0000	0.00	892,892.95	0.00
EMS - JORDAN VALLEY ANTRIM CO.	161,332,674.00	0.7500	120,999.51	0.0000	0.00	120,999.51	0.00
FIRE - ELMIRA WARNER ANTRIM CO	26,372,052.00	1.0000	26,372.05	0.0000	0.00	26,372.05	0.00
LIBRARY - ALDEN DIST.	137,078,783.00	1.0000	137,078.78	0.0000	0.00	137,078.78	0.00
LIBRARY - BELLAIRE DIST.	339,725,323.00	0.3365	114,317.57	0.0000	0.00	114,317.57	0.00
LIBRARY - CENTRAL LK DIST.	274,397,493.00	0.4000	109,759.00	0.0000	0.00	109,759.00	0.00
LIBRARY - CHARLEVOIX DIST. ANTRIM CO	8,308,366.00	1.0728	8,913.22	0.6400	5,317.35	14,230.57	0.00
LIBRARY - ELK RAPIDS DIST.	620,397,453.00	0.5115	317,333.30	0.0000	0.00	317,333.30	0.00
LIBRARY - JORDAN VALLEY ANTRIM CO.	32,543,499.00	0.8571	27,893.03	0.0000	0.00	27,893.03	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	55,830,710.00	31,215,957.00	324,000.00	0.0000	0.00	18.0000	563,831.23	4.3000	240,072.05	803,903.28	0.00	6.0000
BELLAIRE PUBLIC SCHOOLS	370,436,167.00	208,644,778.00	2,594,900.00	0.0000	0.00	18.0000	3,771,175.40	2.8500	1,055,743.08	4,826,918.48	0.00	6.0000
BOYNE CITY PUBLIC SCH DIST	8,009,703.00	2,842,374.00	1,600.00	0.0000	0.00	18.0000	51,172.33	3.1400	25,150.47	76,322.80	0.00	6.0000
BOYNE FALLS PUBLIC SCH DIST	194,065.00	132,833.00	0.00	0.0000	0.00	18.0000	2,390.99	3.6500	708.34	3,099.33	0.00	6.0000
CENTRAL LAKE PUBLIC SCHOOLS	274,425,217.00	151,688,827.00	1,290,400.00	0.0000	0.00	17.9478	2,730,155.77	0.6591	180,873.66	2,911,029.43	0.00	5.9478
CHARLEVOIX PUBLIC SCHOOLS	8,308,366.00	3,268,150.00	0.00	0.0000	0.00	18.0000	58,826.70	2.8000	23,263.42	82,090.12	0.00	6.0000
EAST JORDAN PUBLIC SCHOOLS	32,543,499.00	11,445,346.00	79,100.00	0.0000	0.00	18.0000	206,490.83	3.2798	106,736.17	313,227.00	0.00	6.0000
ELK RAPIDS SCHOOLS	779,613,243.00	390,328,367.00	1,891,800.00	0.0000	0.00	18.0000	7,037,261.41	1.2000	935,535.89	7,972,797.30	0.00	6.0000
ELLSWORTH COMMUNITY SCHOOLS	89,661,379.00	41,056,148.00	420,600.00	0.0000	0.00	18.0000	741,534.26	3.6455	326,860.56	1,068,394.82	0.00	6.0000
GAYLORD COMMUNITY SCHOOLS	21,941,813.00	12,335,278.00	691,900.00	0.0000	0.00	18.0000	226,186.40	4.3600	95,666.30	321,852.70	0.00	6.0000
MANCERONA PUBLIC SCHOOLS	300,913,233.00	170,812,614.00	3,343,100.00	0.0000	0.00	18.0000	3,094,685.65	3.5788	1,076,908.28	4,171,593.93	0.00	6.0000

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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
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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	413,142,229.00	0.1982	81,884.79	3.5585	1,470,166.62	0.0000	0.00	1,552,051.41	0.00
CHEBOYGAN-OTSEGO-PRES.ISL	21,941,813.00	0.2600	5,704.87	1.4876	32,640.64	0.0000	0.00	38,345.51	0.00
TRAVERSE BAY	1,506,793,353.00	0.1943	292,769.95	2.7218	4,101,190.15	0.0000	0.00	4,393,960.10	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	21.1129	39.0607	22.2129	40.1607
Banks		05065	ELLSWORTH COMMUNITY SCHOOLS	23.6993	41.6993	24.7993	42.7993
Banks	ELLSWORTH	05065	ELLSWORTH COMMUNITY SCHOOLS	35.9432	53.9432	37.0432	55.0432
Banks		15050	CHARLEVOIX PUBLIC SCHOOLS	24.5666	42.5666	25.6666	43.6666
Central Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.3726	39.3204	23.3726	41.3204
Central Lake	CENTRAL LAKE	05035	CENTRAL LAKE PUBLIC SCHOOLS	33.3726	51.3204	35.3726	53.3204
Central Lake		05065	ELLSWORTH COMMUNITY SCHOOLS	23.9590	41.9590	25.9590	43.9590
Chestonia		05010	ALBA PUBLIC SCHOOLS	26.7814	44.7814	26.7814	44.7814
Chestonia		05070	MANCELONA PUBLIC SCHOOLS	26.0602	44.0602	26.0602	44.0602
Custer		05040	BELLAIRE PUBLIC SCHOOLS	22.8314	40.8314	25.3314	43.3314
Custer		05070	MANCELONA PUBLIC SCHOOLS	23.5602	41.5602	26.0602	44.0602
Echo		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.6264	39.5742	21.6264	39.5742
Echo		05040	BELLAIRE PUBLIC SCHOOLS	22.5767	40.5767	22.5767	40.5767
Echo		15060	EAST JORDAN PUBLIC SCHOOLS	24.7042	42.7042	24.7042	42.7042
Elk Rapids		05060	ELK RAPIDS SCHOOLS	19.5020	37.5020	21.6020	39.6020
Elk Rapids	ELK RAPIDS	05060	ELK RAPIDS SCHOOLS	31.8020	49.8020	33.9020	51.9020
Forest Home		05040	BELLAIRE PUBLIC SCHOOLS	22.6393	40.6393	24.0393	42.0393
Forest Home	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	38.0927	56.0927	39.4927	57.4927
Helena		05070	MANCELONA PUBLIC SCHOOLS	24.7522	42.7522	27.7522	45.7522
Jordan		05035	CENTRAL LAKE PUBLIC SCHOOLS	21.1254	39.0732	21.1254	39.0732
Jordan		15020	BOYNE CITY PUBLIC SCH DIST	23.2063	41.2063	23.2063	41.2063
Jordan		15060	EAST JORDAN PUBLIC SCHOOLS	24.2032	42.2032	24.2032	42.2032
Kearney		05035	CENTRAL LAKE PUBLIC SCHOOLS	20.8101	38.7579	22.2101	40.1579
Kearney		05040	BELLAIRE PUBLIC SCHOOLS	22.1604	40.1604	23.5604	41.5604
Kearney	BELLAIRE	05040	BELLAIRE PUBLIC SCHOOLS	37.6138	55.6138	39.0138	57.0138
Mancelona		05070	MANCELONA PUBLIC SCHOOLS	23.5535	41.5535	25.5535	43.5535
Mancelona	MANCELONA	05070	MANCELONA PUBLIC SCHOOLS	38.1200	56.1200	40.1200	58.1200
Milton		05060	ELK RAPIDS SCHOOLS	20.6333	38.6333	21.4833	39.4833
Star		05010	ALBA PUBLIC SCHOOLS	28.2719	46.2719	28.2719	46.2719
Torch Lake		05035	CENTRAL LAKE PUBLIC SCHOOLS	19.8493	37.7971	22.6993	40.6471
Torch Lake		05060	ELK RAPIDS SCHOOLS	19.1496	37.1496	21.9996	39.9996
Warner		05010	ALBA PUBLIC SCHOOLS	25.2728	43.2728	25.2728	43.2728
Warner		15020	BOYNE CITY PUBLIC SCH DIST	24.9534	42.9534	24.9534	42.9534
Warner		15030	BOYNE FALLS PUBLIC SCH DIST	25.4634	43.4634	25.4634	43.4634
Warner		69020	GAYLORD COMMUNITY SCHOOLS	24.1643	42.1643	24.1643	42.1643

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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	2.5000
Elk Rapids	Fire – 119	2.1000
Forest Home	Fire – 119	1.4000
Helena	Fire – 119	3.0000
Kearney	Fire – 119	1.4000
Mancelona	Fire – 119	2.0000
Milton	Fire – 119	0.8500
Torch Lake	Ambulance/ALS - 124	1.8500
Torch Lake	Fire – 119	1.0000

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 ANTRIM for the year 2019

Signature of County Equalization Director

NOTARIZATION

Notary Public

ANTRIM *County, Michigan*

STATE OF MICHIGAN

County of **ANTRIM**) ss

Subscribed before me this _____ *Day of* _____ *year*

My commission expires _____ , _____