



**CALHOUN COUNTY  
EQUALIZATION DEPARTMENT**

---

# **MEMORANDUM**

**TO:** Calhoun County Board of Commissioners

**FROM:** John K. Hippensteel, Acting Equalization Director

**DATE:** November 19, 2009

**SUBJECT:** 2009 Amended Apportionment Report

## **RECOMMENDED COUNTY BOARD OF COMMISSIONERS ACTION**

It is recommended that the Board of Commissioners adopt the attached amended Resolution Approving the 2009 Apportionment Report Pursuant to Michigan Compiled Law 211.37. The amendment is for Litchfield Schools on the 3rd of November 2009 passed a sinking fund millage to take effect in the winter 2009 tax bill.

## **BACKGROUND**

Michigan law requires that the County Board of Commissioners hold an apportionment session each October. At this session, the Board of Commissioners must examine documentation submitted to it that shows the amount of money to be raised by ad valorem levies (i.e., levies against taxable value) in each Township for school, highway, Township, and other purposes. The Board of Commissioners must authorize these levies and require the correction of any defects or omissions concerning the documentation or the proceedings related to those levies if it appears to the Board that there is a defect or omission in the documentation or proceedings. Lastly, the Board of Commissioners must approve an Apportionment Report, thereby apportioning the millage levies, and direct the spread of those millage levies against the taxable value of properties within the Cities and Townships of the county.

The action of the County Board of Commissioners concerning the spread of these levies is final except for changes by the State Tax Commission upon your approval. The Apportionment Report approved by the Board of Commissioners will be the official authorization for roughly 50 taxing authorities within the county to levy property taxes in 2009. These taxing entities range from Townships to various authorities to local school districts to Calhoun County itself and provide important public safety, health, economic development, and educational services benefiting county residents.

The Equalization Department has prepared the attached 2009 Apportionment Report (Form L-4402) for the consideration of the Board of Commissioners. The County Board of Commissioners is also responsible for ensuring that the 50-mill limit imposed by Article IX, Section 6 of the State Constitution is not exceeded. As part of the Apportionment Report preparation process, the Equalization Department compiled the attached Summary of 2009 Millage Rates. The Equalization Department has reviewed this millage rate information and nowhere within the county is the 50-mill constitutional limitation exceeded. Lastly, the Equalization Department has also prepared the attached County Board of Commissioners amended resolution which has been reviewed by legal counsel and which approves the proposed 2009 Apportionment Report.

## **BUDGETARY/STAFFING IMPACTS**

The effects of this action are already reflected in the County's 2009 budget.

## **SUMMARY**

It is requested that the Board of Commissioners adopt the attached amended resolution approving the 2009 Apportionment Report.

**CALHOUN COUNTY BOARD OF COMMISSIONERS  
RESOLUTION APPROVING THE AMENDED 2009 APPORTIONMENT REPORT  
PURSUANT TO MICHIGAN COMPILED LAW 211.37**

WHEREAS, Michigan Compiled Law 211.36 requires each Township Clerk to submit to the County Clerk on or before September 30 each year a statement which sets forth the amount of money to be raised in the Township by taxation; and

WHEREAS, Michigan Compiled Law 211.37 requires the County Board of Commissioners to hold an apportionment session and approve an Apportionment Report in October of each year; and

WHEREAS, at the annual apportionment session, the County Board of Commissioners must examine documents and records submitted to the Board that show the amount of money to be raised by ad valorem levies in each Township for school, highway, drain, Township, and all other purposes as authorized by law and authorize and require the correction of any defects or omissions with regard to those levies; and

WHEREAS, the action of the County Board of Commissioners concerning the spread of these levies is final, except in situations where a change is made to the equalization of the County through an equalization appeal to the Michigan Tax Tribunal; and


WHEREAS, the amended Apportionment Report approved by the County Board of Commissioners for 2009 will be the official authorization for approximately 50 taxing authorities within the County to levy property taxes in 2009; and

WHEREAS, the Calhoun County Equalization Department has prepared an amended Apportionment Report for consideration by the County Board of Commissioners; and

WHEREAS, the proposed amended Apportionment Report, if approved, will provide final authorization for the levy of property taxes upon which taxing authorities depend to provide educational, health, economic development, public safety, and other services which are important to the well-being of the county's economy and Calhoun County residents; and

NOW, THEREFORE, BE IT RESOLVED that the attached 2009 amended Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the year 2009 is hereby approved in accordance with Michigan Compiled Law 211.37; and

BE IT FURTHER RESOLVED that the Calhoun County Board of Commissioners, under the authority of Michigan Compiled Law 211.37, directs that the millage rates specified in the attached 2009 amended Apportionment Report for Township, school, highway, drain, and all other purposes as authorized by law shall be spread against the taxable value of properties on the proper assessment rolls of the Cities and Townships in the County.

  
Mike Rae - Board Chair  
Calhoun County Board of Commissioners  
November 19, 2009

CERTIFICATION STATEMENT

I hereby certify that this amended 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 Calhoun for the year 2009

John Kevin Hippensteel  
Signature of County Equalization Director

NOTARIZATION

Patricia Stanton Notary Public  
Calhoun County, Michigan

STATE OF MICHIGAN

County of Calhoun } ss

Subscribed before me this November 6th

day of November year 2009

My commission expires 01 - 02, 2014

**PATRICIA STANTON**  
NOTARY PUBLIC, CALHOUN COUNTY, MI  
MY COMMISSION EXPIRES JANUARY 02, 2014

**SUMMARY OF 2009 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

UNIT CODE	LOCATION		MILLAGE RATES														
			State Education Tax	County	City/Twp./ Village	Community College	Intermediate School District	Local School District		District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total			
								Operating	Bldg./Site/Debt								
<b>01</b>	<b>ALBION TOWNSHIP</b>																
13010	ALBION SCHOOLS	PRE**	6.0000	6.3713	1.9379	3.7106	6.2057	---	2.2500	2.2500	---	16.3632	12.3623	28.7255			
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	1.9379	3.7106	6.2057	18.0000	2.2500	2.2500	---	16.3632	30.3623	46.7255			
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	1.9379	3.7106	6.2057	---	4.8000	---	---	16.3632	12.6623	29.0255			
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	1.9379	3.7106	6.2057	18.0000	4.8000	---	---	16.3632	30.6623	47.0255			
<b>02</b>	<b>ATHENS TOWNSHIP</b>																
13050	ATHENS SCHOOLS	PRE	6.0000	6.3713	0.8832	3.7106	6.2057	---	4.4500	---	---	16.3632	11.2576	27.6208			
13050	ATHENS SCHOOLS	NON-PRE	6.0000	6.3713	0.8832	3.7106	6.2057	18.0000	4.4500	---	---	16.3632	29.2576	45.6208			
13050	ATHENS SCHOOLS (Athens Village Only)	PRE	6.0000	6.3713	12.5259	3.7106	6.2057	---	4.4500	---	---	28.8891	10.3744	39.2635			
13050	ATHENS SCHOOLS (Athens Village Only)	NON-PRE	6.0000	6.3713	12.5259	3.7106	6.2057	18.0000	4.4500	---	---	28.8891	28.3744	57.2635			
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	0.8832	3.7106	6.2057	---	4.4961	---	---	16.3632	11.3037	27.6669			
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	0.8832	3.7106	6.2057	18.0000	4.4961	---	---	16.3632	29.3037	45.6669			
<b>04</b>	<b>BEDFORD CHARTER TOWNSHIP</b>																
08030	HASTINGS SCHOOLS	PRE	6.0000	6.3713	0.8919	---	1.9522	---	4.2500	---	---	11.3779	8.0875	19.4654			
08030	HASTINGS SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	---	1.9522	17.9262	4.2500	---	---	11.3779	26.0137	37.3916			
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	0.8919	3.7106	6.2057	---	5.9500	2.0000	---	19.3382	11.7913	31.1295			
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	3.7106	6.2057	18.0000	5.9500	2.0000	---	28.3382	20.7913	49.1295			
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	0.8919	3.7106	6.2057	---	7.5900	2.0000	---	20.1582	12.6113	32.7695			
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	3.7106	6.2057	18.0000	7.5900	2.0000	---	29.1582	21.6113	50.7695			
39065	GULL LAKE SCHOOLS	PRE	6.0000	6.3713	0.8919	2.8135	4.1592	---	4.2000	---	---	11.3779	13.0580	24.4359			
39065	GULL LAKE SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	2.8135	4.1592	18.0000	4.2000	---	---	11.3779	31.0580	42.4359			
<b>05</b>	<b>BURLINGTON TOWNSHIP</b>																
13050	ATHENS SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	---	4.4500	---	0.4831	16.8463	12.2473	29.0936			
13050	ATHENS SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	18.0000	4.4500	---	0.4831	16.3632	30.7304	47.0936			
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	---	3.3425	---	0.4831	16.3632	11.6229	27.9861			
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	18.0000	3.3425	---	0.4831	16.3632	29.6229	45.9861			
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	---	4.4961	---	0.4831	16.3632	12.7765	29.1397			
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	18.0000	4.4961	---	0.4831	16.3632	30.7765	47.1397			
13135	UNION CITY SCHOOLS (Burlington Village Only)	PRE	6.0000	6.3713	9.8516	3.7106	6.2057	---	4.4961	---	0.4831	26.2148	10.9036	37.1184			
13135	UNION CITY SCHOOLS (Burlington Village Only)	NON-PRE	6.0000	6.3713	9.8516	3.7106	6.2057	18.0000	4.4961	---	0.4831	26.2148	28.9036	55.1184			
13135	UNION CITY SCHOOLS (Union City Village Only)	PRE	6.0000	6.3713	13.9869	3.7106	6.2057	---	4.4961	---	0.4831	30.3501	10.9036	41.2537			
13135	UNION CITY SCHOOLS (Union City Village Only)	NON-PRE	6.0000	6.3713	13.9869	3.7106	6.2057	18.0000	4.4961	---	0.4831	30.3501	28.9036	59.2537			
<b>06</b>	<b>CLARENCE TOWNSHIP</b>																
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	0.9962	3.7106	6.2057	---	3.8255	---	---	16.3632	10.7461	27.1093			
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	0.9962	3.7106	6.2057	18.0000	3.8255	---	---	16.3632	28.7461	45.1093			
23080	OLIVET SCHOOLS	PRE	6.0000	6.3713	0.9962	---	6.2057	---	9.0500	---	---	14.5079	14.1153	28.6232			
23080	OLIVET SCHOOLS	NON-PRE	6.0000	6.3713	0.9962	---	6.2057	18.0000	9.0500	---	---	14.5079	32.1153	46.6232			
38150	SPRINGPORT SCHOOLS	PRE	6.0000	6.3713	0.9962	---	8.1100	---	8.9500	---	---	11.3779	19.0496	30.4275			
38150	SPRINGPORT SCHOOLS	NON-PRE	6.0000	6.3713	0.9962	---	8.1100	18.0000	8.9500	---	---	11.3779	37.0496	48.4275			
<b>07</b>	<b>CLARENDON TOWNSHIP</b>																
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	3.1046	3.7106	6.2057	---	4.8000	---	0.4831	16.3632	14.3121	30.6753			
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	3.1046	3.7106	6.2057	18.0000	4.8000	---	0.4831	16.3632	32.3121	48.6753			
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	3.1046	3.7106	6.2057	---	3.3425	---	0.4831	16.3632	12.8546	29.2178			
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	3.1046	3.7106	6.2057	18.0000	3.3425	---	0.4831	16.3632	30.8546	47.2178			

**SUMMARY OF 2009 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

UNIT CODE	LOCATION		MILLAGE RATES														
			State Education Tax	County	City/Twp./ Village	Community College	Intermediate School District	Local School District		District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total			
								Operating	Bldg./Site/Debt								
<b>08</b>	<b>CONVIS TOWNSHIP</b>																
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	0.0000	3.7106	6.2057	---	5.4000	---	0.4831	19.0632	9.1075	28.1707			
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	0.0000	3.7106	6.2057	18.0000	5.4000	---	0.4831	28.0632	18.1075	46.1707			
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	0.0000	3.7106	6.2057	---	7.5900	2.0000	0.4831	16.3632	15.9975	32.3607			
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	0.0000	3.7106	6.2057	18.0000	7.5900	2.0000	0.4831	16.3632	33.9975	50.3607			
23010	BELLEVUE SCHOOLS	PRE	6.0000	6.3713	0.0000	---	6.2057	---	8.2300	---	0.4831	14.5079	12.7822	27.2901			
23010	BELLEVUE SCHOOLS	NON-PRE	6.0000	6.3713	0.0000	---	6.2057	18.0000	8.2300	---	0.4831	14.5079	30.7822	45.2901			
23080	OLIVET SCHOOLS	PRE	6.0000	6.3713	0.0000	---	6.2057	---	9.0500	---	0.4831	14.5079	13.6022	28.1101			
23080	OLIVET SCHOOLS	NON-PRE	6.0000	6.3713	0.0000	---	6.2057	18.0000	9.0500	---	0.4831	14.5079	31.6022	46.1101			
<b>09</b>	<b>ECKFORD TOWNSHIP</b>																
13010	ALBION SCHOOLS	PRE	6.0000	6.3713	1.0000	3.7106	6.2057	---	2.2500	2.0611	0.4831	16.3632	11.7186	28.0818			
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	2.2500	2.0611	0.4831	16.3632	29.7186	46.0818			
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	1.0000	3.7106	6.2057	---	4.8000	2.0611	0.4831	16.3632	14.2686	30.6318			
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	4.8000	2.0611	0.4831	16.3632	32.2686	48.6318			
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	1.0000	3.7106	6.2057	---	3.8255	2.0611	0.4831	16.3632	13.2941	29.6573			
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	3.8255	2.0611	0.4831	16.3632	31.2941	47.6573			
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	1.0000	3.7106	6.2057	---	5.4000	2.0611	0.4831	19.0632	12.1686	31.2318			
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	5.4000	2.0611	0.4831	28.0632	21.1686	49.2318			
<b>10</b>	<b>EMMETT CHARTER TOWNSHIP</b>																
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	4.3809	3.7106	6.2057	---	5.9500	2.0000	---	19.3382	15.2803	34.6185			
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	4.3809	3.7106	6.2057	18.0000	5.9500	2.0000	---	28.3382	24.2803	52.6185			
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	4.3809	3.7106	6.2057	---	7.0000	2.0000	---	23.3632	12.3053	35.6685			
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	4.3809	3.7106	6.2057	18.0000	7.0000	2.0000	---	41.3632	12.3053	53.6685			
<b>11</b>	<b>FREDONIA TOWNSHIP</b>																
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	1.8203	3.7106	6.2057	---	7.0000	2.0000	0.4831	23.3632	10.2278	33.5910			
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	1.8203	3.7106	6.2057	18.0000	7.0000	2.0000	0.4831	41.3632	10.2278	51.5910			
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	1.8203	3.7106	6.2057	---	4.8000	2.0611	0.4831	16.3632	15.0889	31.4521			
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	1.8203	3.7106	6.2057	18.0000	4.8000	2.0611	0.4831	16.3632	33.0889	49.4521			
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	1.8203	3.7106	6.2057	---	5.4000	2.0611	0.4831	19.0632	12.9889	32.0521			
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	1.8203	3.7106	6.2057	18.0000	5.4000	2.0611	0.4831	28.0632	21.9889	50.0521			
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	1.8203	3.7106	6.2057	---	3.3425	2.0611	0.4831	16.3632	13.6314	29.9946			
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	1.8203	3.7106	6.2057	18.0000	3.3425	2.0611	0.4831	16.3632	31.6314	47.9946			
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	1.8203	3.7106	6.2057	---	4.4961	2.0611	0.4831	16.3632	14.7850	31.1482			
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	1.8203	3.7106	6.2057	18.0000	4.4961	2.0611	0.4831	16.3632	32.7850	49.1482			
<b>12</b>	<b>HOMER TOWNSHIP</b>																
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	1.9146	3.7106	6.2057	---	4.8000	---	---	16.3632	12.6390	29.0022			
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	1.9146	3.7106	6.2057	18.0000	4.8000	---	---	16.3632	30.6390	47.0022			
13080	HOMER SCHOOLS (Homer Village Only)	PRE	6.0000	6.3713	15.9738	3.7106	6.2057	---	4.8000	---	---	32.3370	10.7244	43.0614			
13080	HOMER SCHOOLS (Homer Village Only)	NON-PRE	6.0000	6.3713	15.9738	3.7106	6.2057	18.0000	4.8000	---	---	32.3370	28.7244	61.0614			
30040	LITCHFIELD SCHOOLS	PRE	6.0000	6.3713	1.9146	---	4.1592	---	3.7000	---	---	11.3779	10.7672	22.1451			
30040	LITCHFIELD SCHOOLS	NON-PRE	6.0000	6.3713	1.9146	---	4.1592	18.0000	3.7000	---	---	11.3779	28.7672	40.1451			
<b>13</b>	<b>LEE TOWNSHIP</b>																
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	0.9155	3.7106	6.2057	---	3.8255	---	0.4831	16.3632	11.1485	27.5117			
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	0.9155	3.7106	6.2057	18.0000	3.8255	---	0.4831	16.3632	29.1485	45.5117			
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	0.9155	3.7106	6.2057	---	5.4000	---	0.4831	19.0632	10.0230	29.0862			
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	0.9155	3.7106	6.2057	18.0000	5.4000	---	0.4831	28.0632	19.0230	47.0862			
23080	OLIVET SCHOOLS	PRE	6.0000	6.3713	0.9155	---	6.2057	---	9.0500	---	0.4831	14.5079	14.5177	29.0256			
23080	OLIVET SCHOOLS	NON-PRE	6.0000	6.3713	0.9155	---	6.2057	18.0000	9.0500	---	0.4831	14.5079	32.5177	47.0256			

**SUMMARY OF 2009 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

UNIT CODE	LOCATION		MILLAGE RATES													
			State Education Tax	County	City/Twp./ Village	Community College	Intermediate School District	Local School District		District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total		
								Operating	Bldg./Site/Debt							
<b>14</b>	<b>LEROY TOWNSHIP</b>															
13050	ATHENS SCHOOLS	PRE	6.0000	6.3713	0.7635	3.7106	6.2057	---	4.4500	---	---	16.3632	11.1379	27.5011		
13050	ATHENS SCHOOLS	NON-PRE	6.0000	6.3713	0.7635	3.7106	6.2057	18.0000	4.4500	---	---	16.3632	29.1379	45.5011		
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	0.7635	3.7106	6.2057	---	7.0000	2.0000	---	23.3632	8.6879	32.0511		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	0.7635	3.7106	6.2057	18.0000	7.0000	2.0000	---	41.3632	8.6879	50.0511		
39020	CLIMAX-SCOTTS SCHOOLS	PRE	6.0000	6.3713	0.7635	2.8135	4.8316	---	7.2000	---	---	11.3779	16.6020	27.9799		
39020	CLIMAX-SCOTTS SCHOOLS	NON-PRE	6.0000	6.3713	0.7635	2.8135	4.8316	18.0000	7.2000	---	---	11.3779	34.6020	45.9799		
<b>15</b>	<b>MARENGO TOWNSHIP</b>															
13010	ALBION SCHOOLS	PRE	6.0000	6.3713	0.9871	3.7106	6.2057	---	2.2500	2.0611	0.4831	16.3632	11.7057	28.0689		
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	0.9871	3.7106	6.2057	18.0000	2.2500	2.0611	0.4831	16.3632	29.7057	46.0689		
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	0.9871	3.7106	6.2057	---	3.8255	2.0611	0.4831	16.3632	13.2812	29.6444		
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	0.9871	3.7106	6.2057	18.0000	3.8255	2.0611	0.4831	16.3632	31.2812	47.6444		
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	0.9871	3.7106	6.2057	---	5.4000	2.0611	0.4831	19.0632	12.1557	31.2189		
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	0.9871	3.7106	6.2057	18.0000	5.4000	2.0611	0.4831	28.0632	21.1557	49.2189		
<b>16</b>	<b>MARSHALL TOWNSHIP</b>															
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	2.3061	3.7106	6.2057	---	7.0000	2.0000	0.4831	23.3632	10.7136	34.0768		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	2.3061	3.7106	6.2057	18.0000	7.0000	2.0000	0.4831	41.3632	10.7136	52.0768		
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	2.3061	3.7106	6.2057	---	5.4000	2.0611	0.4831	19.0632	13.4747	32.5379		
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	2.3061	3.7106	6.2057	18.0000	5.4000	2.0611	0.4831	28.0632	22.4747	50.5379		
<b>17</b>	<b>NEWTON TOWNSHIP</b>															
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	0.8224	3.7106	6.2057	---	7.0000	2.0000	---	23.3632	8.7468	32.1100		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	0.8224	3.7106	6.2057	18.0000	7.0000	2.0000	---	41.3632	8.7468	50.1100		
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	0.8224	3.7106	6.2057	---	5.4000	---	---	19.0632	9.4468	28.5100		
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	0.8224	3.7106	6.2057	18.0000	5.4000	---	---	28.0632	18.4468	46.5100		
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	0.8224	3.7106	6.2057	---	4.4961	---	---	16.3632	11.2429	27.6061		
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	0.8224	3.7106	6.2057	18.0000	4.4961	---	---	16.3632	29.2429	45.6061		
<b>18</b>	<b>PENNFIELD CHARTER TOWNSHIP</b>															
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	3.9361	3.7106	6.2057	---	5.9500	2.0000	---	19.3382	14.8355	34.1737		
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	3.9361	3.7106	6.2057	18.0000	5.9500	2.0000	---	28.3382	23.8355	52.1737		
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	3.9361	3.7106	6.2057	---	7.0000	2.0000	---	23.3632	11.8605	35.2237		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	3.9361	3.7106	6.2057	18.0000	7.0000	2.0000	---	41.3632	11.8605	53.2237		
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	3.9361	3.7106	6.2057	---	7.5900	2.0000	---	20.1582	15.6555	35.8137		
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	3.9361	3.7106	6.2057	18.0000	7.5900	2.0000	---	29.1582	24.6555	53.8137		
23010	BELLEVUE SCHOOLS	PRE	6.0000	6.3713	3.9361	---	6.2057	---	8.2300	---	---	14.5079	16.2352	30.7431		
23010	BELLEVUE SCHOOLS	NON-PRE	6.0000	6.3713	3.9361	---	6.2057	18.0000	8.2300	---	---	14.5079	34.2352	48.7431		
<b>19</b>	<b>SHERIDAN TOWNSHIP</b>															
13010	ALBION SCHOOLS	PRE	6.0000	6.3713	0.7985	3.7106	6.2057	---	2.2500	2.2500	---	16.3632	11.2229	27.5861		
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	0.7985	3.7106	6.2057	18.0000	2.2500	2.2500	---	16.3632	29.2229	45.5861		
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	0.7985	3.7106	6.2057	---	3.8255	---	---	16.3632	10.5484	26.9116		
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	0.7985	3.7106	6.2057	18.0000	3.8255	---	---	16.3632	28.5484	44.9116		
38150	SPRINGPORT SCHOOLS	PRE	6.0000	6.3713	0.7985	---	8.1100	---	8.9500	---	---	11.3779	18.8519	30.2298		
38150	SPRINGPORT SCHOOLS	NON-PRE	6.0000	6.3713	0.7985	---	8.1100	18.0000	8.9500	---	---	11.3779	36.8519	48.2298		

**SUMMARY OF 2009 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

UNIT CODE	LOCATION		MILLAGE RATES													
			State Education Tax	County	City/Twp./ Village	Community College	Intermediate School District	Local School District		District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total		
								Operating	Bldg./Site/Debt							
<b>20</b>	<b>TEKONSHA TOWNSHIP</b>															
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	2.8315	3.7106	6.2057	---	4.8000	---	0.4831	16.3632	14.0390	30.4022		
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	2.8315	3.7106	6.2057	18.0000	4.8000	---	0.4831	16.3632	32.0390	48.4022		
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	2.8315	3.7106	6.2057	---	3.3425	---	0.4831	16.3632	12.5815	28.9447		
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	2.8315	3.7106	6.2057	18.0000	3.3425	---	0.4831	16.3632	30.5815	46.9447		
13130	TEKONSHA SCHOOLS (Tekonsha Village Only)	PRE	6.0000	6.3713	11.0000	3.7106	6.2057	---	3.3425	---	0.4831	27.3632	9.7500	37.1132		
13130	TEKONSHA SCHOOLS (Tekonsha Village Only)	NON-PRE	6.0000	6.3713	11.0000	3.7106	6.2057	18.0000	3.3425	---	0.4831	27.3632	27.7500	55.1132		
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	2.8315	3.7106	6.2057	---	4.4961	---	0.4831	16.3632	13.7351	30.0983		
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	2.8315	3.7106	6.2057	18.0000	4.4961	---	0.4831	16.3632	31.7351	48.0983		
<b>51</b>	<b>CITY OF ALBION</b>															
13010	ALBION SCHOOLS	PRE	6.0000	6.3713	17.8739	3.7106	6.2057	---	2.2500	2.2500	---	34.2371	10.4244	44.6615		
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	17.8739	3.7106	6.2057	18.0000	2.2500	2.2500	---	34.2371	28.4244	62.6615		
13010	ALBION SCHOOLS, RENAISSANCE ZONE(S)	NON-PRE	---	---	1.0000	---	---	---	2.2500	---	---	1.0000	2.2500	4.2500		
<b>52</b>	<b>CITY OF BATTLE CREEK</b>															
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	14.4760	3.7106	6.2057	---	5.9500	2.0000	---	35.8142	8.8994	44.7136		
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	14.4760	3.7106	6.2057	18.0000	5.9500	2.0000	---	44.8142	17.8994	62.7136		
13020	BATTLE CREEK SCHOOLS, RENAISSANCE ZONE(S)	PRE	---	---	---	---	---	---	5.9500	---	---	2.9750	2.9750	5.9500		
13020	BATTLE CREEK SCHOOLS, RENAISSANCE ZONE(S)	NON-PRE	---	---	---	---	---	---	5.9500	---	---	2.9750	2.9750	5.9500		
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	14.4760	3.7106	6.2057	---	7.0000	2.0000	---	39.8392	5.9244	45.7636		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	14.4760	3.7106	6.2057	18.0000	7.0000	2.0000	---	57.8392	5.9244	63.7636		
13090	LAKEVIEW SCHOOLS	PRE	6.0000	6.3713	14.4760	3.7106	6.2057	---	4.8000	2.0000	---	35.2392	8.3244	43.5636		
13090	LAKEVIEW SCHOOLS	NON-PRE	6.0000	6.3713	14.4760	3.7106	6.2057	18.0000	4.8000	2.0000	---	44.2392	17.3244	61.5636		
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	14.4760	3.7106	6.2057	---	7.5900	2.0000	---	36.6342	9.7194	46.3536		
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	14.4760	3.7106	6.2057	18.0000	7.5900	2.0000	---	45.6342	18.7194	64.3536		
39020	CLIMAX-SCOTT SCHOOLS	PRE	6.0000	6.3713	14.4760	2.8135	4.8316	---	7.2000	---	---	28.6674	13.0250	41.6924		
39020	CLIMAX-SCOTT SCHOOLS	NON-PRE	6.0000	6.3713	14.4760	2.8135	4.8316	18.0000	7.2000	---	---	28.6674	31.0250	59.6924		
<b>53</b>	<b>CITY OF MARSHALL</b>															
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	16.7634	3.7106	6.2057	---	5.4000	2.0611	0.4831	37.4977	9.4975	46.9952		
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	16.7634	3.7106	6.2057	18.0000	5.4000	2.0611	0.4831	46.4977	18.4975	64.9952		
13110	MARSHALL SCHOOLS (DDA Only)	PRE	6.0000	6.3713	16.7634	3.7106	6.2057	---	5.4000	2.0611	2.0960	39.1106	9.4975	48.6081		
13110	MARSHALL SCHOOLS (DDA Only)	NON-PRE	6.0000	6.3713	16.7634	3.7106	6.2057	18.0000	5.4000	2.0611	2.0960	48.1106	18.4975	66.6081		
<b>54</b>	<b>CITY OF SPRINGFIELD</b>															
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	15.0000	3.7106	6.2057	---	5.9500	2.0000	---	36.3382	8.8994	45.2376		
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	15.0000	3.7106	6.2057	18.0000	5.9500	2.0000	---	45.3382	17.8994	63.2376		

\*The County Board of Commissioners does not certify City or Village millage rates. City and Village millage rates provided here are as reported to the County Board of Commissioners by Cities and Villages and are for informational purposes only. This report was revised 11/19/09 to accommodate millages passed in the November 3rd, 2009 elections.

\*\*Property receiving the homeowner's principal residence exemption and/or the qualified agricultural property exemption

\*\*\*Of the 4.3809 mills levied for Township purposes, 2.6824 mills are levied on real property only.

Max 66.6081  
Min 4.6200

Statement Showing Mills Apportioned by the County Board of Commissioners  
of the County of CALHOUN for the Year 2009

(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
CALHOUN	\$3,818,697,435	5.3779	\$ 20,536,572.94	0.9934	\$ 3,793,494.03	0.0000	\$ -	\$ 24,330,066.97
STATE ED. TAX	\$3,490,799,942	6.0000	\$ 20,944,799.65	Taxable value for SET excludes the Industrial Personal Class of Property				

\*Column (B) Excludes Renaissance Zone Taxable Value

(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
ALBION TWP.	\$39,950,393	0.9658	\$ 38,584.09	0.9721	\$ 38,835.78	0.0000	\$ -	\$ 77,419.87
ATHENS TWP.	\$60,055,955	0.8832	\$ 53,041.42	0.0000	\$ -	0.0000	\$ -	\$ 53,041.42
BEDFORD TWP.	\$190,800,809	0.8919	\$ 170,175.24	0.0000	\$ -	0.0000	\$ -	\$ 170,175.24
BURLINGTON TWP.	\$47,875,300	0.8729	\$ 41,790.35	1.0000	\$ 47,875.30	0.0000	\$ -	\$ 89,665.65
CLARENCE TWP.	\$77,486,483	0.8039	\$ 62,291.38	0.1923	\$ 14,900.65	0.0000	\$ -	\$ 77,192.03
CLARENDON TWP.	\$33,771,309	0.8675	\$ 29,296.61	2.2371	\$ 75,549.80	0.0000	\$ -	\$ 104,846.41
CONVIS TWP.	\$53,481,188	0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
ECKFORD TWP.	\$53,111,800	0.8979	\$ 47,689.09	0.1021	\$ 5,422.71	0.0000	\$ -	\$ 53,111.80
EMMETT TWP.	\$360,468,429	0.8432	\$ 303,946.98	3.5377	\$ 1,275,229.16	0.0000	\$ -	\$ 1,579,176.14
FREDONIA TWP.	\$55,133,200	0.8392	\$ 46,267.78	0.9811	\$ 54,091.18	0.0000	\$ -	\$ 100,358.96
HOMER TWP.	\$59,044,246	0.9146	\$ 54,001.87	1.0000	\$ 59,044.25	0.0000	\$ -	\$ 113,046.11
LEE TWP.	\$38,062,800	0.9155	\$ 34,846.49	0.0000	\$ -	0.0000	\$ -	\$ 34,846.49
LEROY TWP.	\$118,538,663	0.7635	\$ 90,504.27	0.0000	\$ -	0.0000	\$ -	\$ 90,504.27
MARENGO TWP.	\$69,558,365	0.8387	\$ 58,338.60	0.1484	\$ 10,322.46	0.0000	\$ -	\$ 68,661.06
MARSHALL TWP.	\$126,501,720	0.8061	\$ 101,973.04	1.5000	\$ 189,752.58	0.0000	\$ -	\$ 291,725.62
NEWTON TWP.	\$86,719,261	0.8224	\$ 71,317.92	0.0000	\$ -	0.0000	\$ -	\$ 71,317.92
PENNFIELD TWP.	\$227,661,530	0.9361	\$ 213,113.96	3.0000	\$ 682,984.59	0.0000	\$ -	\$ 896,098.55
SHERIDAN TWP.	\$52,478,503	0.7985	\$ 41,904.08	0.0000	\$ -	0.0000	\$ -	\$ 41,904.08
TEKONSHA TWP.	\$44,279,058	0.8921	\$ 39,501.35	1.9394	\$ 85,874.81	0.0000	\$ -	\$ 125,376.15
ALBION CITY	\$128,342,937	10.3802	\$ 1,332,225.35	7.4937	\$ 961,763.47	0.0000	\$ -	\$ 2,293,988.82
BATTLE CREEK CITY	\$1,531,733,883	11.0580	\$ 16,937,913.28	3.4180	\$ 5,235,466.41	0.0000	\$ -	\$ 22,173,379.69
MARSHALL CITY	\$235,718,354	15.4629	\$ 3,644,889.34	1.3005	\$ 306,551.72	0.0000	\$ -	\$ 3,951,441.06
SPRINGFIELD CITY	\$90,973,465	14.0000	\$ 1,273,628.51	0.0000	\$ -	1.0000	\$ 128,589.93	\$ 1,402,218.44
ATHENS VLG	\$18,540,050	9.5259	\$ 176,610.66	0.0000	\$ -	3.0000	\$ 55,620.15	\$ 232,230.81
BURLINGTON VLG	\$3,776,700	9.8516	\$ 37,206.54	0.0000	\$ -	0.0000	\$ -	\$ 37,206.54
HOMER VLG	\$27,287,909	11.3748	\$ 310,394.51	4.5990	\$ 125,497.09	0.0000	\$ -	\$ 435,891.60
TEKONSHA VLG	\$13,740,909	0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
UNION CITY VLG	\$1,299,600	9.9972	\$ 12,992.36	3.9897	\$ 5,185.01	0.0000	\$ -	\$ 18,177.38



Statement Showing Mills Apportioned by the County Board of Commissioners  
of the County of CALHOUN for the Year 2009

(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
*Columns (B), (C) and (D) Exclude Renaissance Zone Taxable Value												
ALBION	\$217,656,583	\$82,833,876	\$7,092,973	0.0000	\$ -	18.0000	\$ 1,533,567.61	2.2500	\$ 489,727.31	0.0000	\$ -	\$ 2,023,294.92
ATHENS	\$133,140,490	\$18,569,814	\$799,250	0.0000	\$ -	18.0000	\$ 339,052.15	0.0000	\$ -	0.0000	\$ -	\$ 339,052.15
BATTLE CREEK	\$1,044,077,768	\$413,337,966	\$37,409,108	0.0000	\$ -	18.0000	\$ 7,664,538.04	5.9500	\$ 6,212,262.72	0.0000	\$ -	\$ 13,876,800.76
BELLEVUE	\$134,153,457	\$15,692,601	\$131,800	0.0000	\$ -	18.0000	\$ 283,256.42	8.2300	\$ 1,104,082.95	0.0000	\$ -	\$ 1,387,339.37
CLIMAX SCOTTS	\$4,327,408	\$1,263,730	\$109,458	0.0000	\$ -	18.0000	\$ 23,403.89	7.2000	\$ 31,157.32	0.0000	\$ -	\$ 54,561.21
GULL LAKE	\$84,190,550	\$8,130,428	\$274,236	0.0000	\$ -	18.0000	\$ 111,993.12	4.2000	\$ 269,600.31	0.0000	\$ -	\$ 381,593.43
HARPER CREEK	\$482,098,650	\$125,328,769	\$13,876,682	0.0000	\$ -	18.0000	\$ 2,339,177.93	7.0000	\$ 3,374,690.55	0.0000	\$ -	\$ 5,713,868.48
HASTINGS	\$4,040,065	\$1,358,523	\$213,864	0.0000	\$ -	17.9262	\$ 25,620.56	4.2500	\$ 17,170.28	0.0000	\$ -	\$ 42,790.83
HOMER	\$113,381,062	\$21,183,821	\$2,122,370	0.0000	\$ -	18.0000	\$ 394,043.00	4.8000	\$ 544,229.10	0.0000	\$ -	\$ 938,272.10
LAKEVIEW	\$742,273,862	\$242,742,862	\$26,126,061	0.0000	\$ -	18.0000	\$ 4,526,127.88	4.8000	\$ 3,562,914.54	0.0000	\$ -	\$ 8,089,042.42
LITCHFIELD	\$55,307,733	\$807,746	\$ -	0.0000	\$ -	18.0000	\$ 14,539.43	3.7000	\$ 204,636.61	0.0000	\$ -	\$ 219,178.04
MAR LEE	\$52,885,305	\$8,507,506	\$3,050,340	0.0000	\$ -	18.0000	\$ 171,437.15	3.8255	\$ 202,312.73	0.0000	\$ -	\$ 373,749.88
MARSHALL	\$492,880,573	\$136,057,732	\$14,007,368	0.0000	\$ -	18.0000	\$ 2,533,083.38	5.4000	\$ 2,661,555.09	0.0000	\$ -	\$ 5,194,638.48
OLIVET	\$178,997,488	\$30,663,802	\$68,881	0.0000	\$ -	18.0000	\$ 552,361.72	9.0500	\$ 1,619,927.27	0.0000	\$ -	\$ 2,172,288.99
PENNFIELD	\$244,302,840	\$58,855,580	\$3,629,572	0.0000	\$ -	18.0000	\$ 1,081,177.87	7.5900	\$ 1,854,258.56	0.0000	\$ -	\$ 2,935,436.43
SPRINGPORT	\$61,260,726	\$17,088,252	\$369,452	0.0000	\$ -	18.0000	\$ 309,805.25	8.9500	\$ 548,283.50	0.0000	\$ -	\$ 858,088.75
TEKONSHA	\$59,353,824	\$12,349,017	\$835,050	0.0000	\$ -	0.0000	\$ (10,020.60)	0.0000	\$ -	0.0000	\$ -	\$ (10,020.60)
UNION CITY	\$135,087,774	\$26,643,854	\$678,900	0.0000	\$ -	18.0000	\$ 483,662.77	4.4961	\$ 607,368.14	0.0000	\$ -	\$ 1,091,030.91

