



**CALHOUN COUNTY
EQUALIZATION DEPARTMENT**

MEMORANDUM

TO: Calhoun County Board of Commissioners
FROM: John K. Hippensteel, Deputy Director of Equalization
DATE: October 7, 2010
SUBJECT: 2010 Apportionment Report

RECOMMENDED COUNTY BOARD OF COMMISSIONERS ACTION

It is recommended that the Board of Commissioners adopt the attached Resolution Approving the 2010 Apportionment Report Pursuant to Michigan Compiled Law 211.37.

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 2010. 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 2010 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 2010 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 resolution which has been reviewed by legal counsel and which approves the proposed 2010 Apportionment Report.

BUDGETARY/STAFFING IMPACTS

The effects of this action are already reflected in the County's 2010 budget.

SUMMARY

It is requested that the Board of Commissioners adopt the attached resolution approving the 2010 Apportionment Report.

**CALHOUN COUNTY BOARD OF COMMISSIONERS
RESOLUTION APPROVING THE 2010 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 Apportionment Report approved by the County Board of Commissioners for 2010 will be the official authorization for approximately 50 taxing authorities within the County to levy property taxes in 2010; and

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

WHEREAS, the proposed 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 2010 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the year 2010 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 2010 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
October 7, 2010

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 Calhoun for the year 2010

John K. Rippersteel
Signature of County Equalization Director

NOTARIZATION

Sherry Trader Notary Public
Calhoun County, Michigan

STATE OF MICHIGAN

County of Calhoun } ss

Subscribed before me this 6th

day of October year 2010

My commission expires 10/04/10

**SUMMARY OF 2010 MILLAGE RATES
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS***

UNIT CODE	LOCATION	State Education Tax	County	City/Twp./Village	Community College	Intermediate School District	MILLAGE RATES				District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total
							Operating	Bldg./Sfld/Debt	Library	Other Authorities					
01 ALBION TOWNSHIP															
13010	ALBION SCHOOLS	PRE**	6.3713	1.9379	3.7106	6.2057	---	3.2500	2.2500	---	---	16.3632	13.3623	29.7255	
13010	ALBION SCHOOLS	NON-PRE	6.0000	1.9379	3.7106	6.2057	18.0000	3.2500	2.2500	---	---	16.3632	31.3623	47.7255	
13080	HOMER SCHOOLS	PRE	6.3713	1.9379	3.7106	6.2057	---	4.8000	---	---	---	16.3632	12.6623	29.0255	
13080	HOMER SCHOOLS	NON-PRE	6.0000	1.9379	3.7106	6.2057	18.0000	4.8000	---	---	---	16.3632	30.6623	47.0255	
02 ATHENS TOWNSHIP															
13050	ATHENS SCHOOLS	PRE	6.3713	0.8832	3.7106	6.2057	---	4.4500	---	---	---	16.3632	11.2576	27.6208	
13050	ATHENS SCHOOLS	NON-PRE	6.0000	0.8832	3.7106	6.2057	18.0000	4.4500	---	---	---	16.3632	29.2576	45.6208	
13050	ATHENS SCHOOLS (Athens Village Only)	PRE	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	12.5259	3.7106	6.2057	18.0000	4.4500	---	---	---	28.8891	28.3744	57.2635	
13135	UNION CITY SCHOOLS	PRE	6.3713	0.8832	3.7106	6.2057	---	4.4961	---	---	---	16.3632	11.3037	27.6669	
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	0.8832	3.7106	6.2057	18.0000	4.4961	---	---	---	16.3632	29.3037	45.6669	
04 BEDFORD CHARTER TOWNSHIP															
08030	HASTINGS SCHOOLS	PRE	6.3713	0.8919	---	1.9522	---	4.2500	---	---	---	11.3779	8.0875	19.4654	
08030	HASTINGS SCHOOLS	NON-PRE	6.0000	0.8919	---	1.9522	17.9262	4.2500	---	---	---	11.3779	26.0137	37.3916	
13020	BATTLE CREEK SCHOOLS	PRE	6.3713	0.8919	3.7106	6.2057	---	6.4400	2.0000	---	---	19.5832	12.0363	31.6195	
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	0.8919	3.7106	6.2057	18.0000	6.4400	2.0000	---	---	28.5832	21.0363	49.6195	
13120	PENNFIELD SCHOOLS	PRE	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	0.8919	3.7106	6.2057	18.0000	7.5900	2.0000	---	---	29.1582	21.6113	50.7695	
39065	GULL LAKE SCHOOLS	PRE	6.3713	0.8919	2.8135	4.1592	---	4.2000	---	---	---	11.3779	13.0580	24.4359	
39065	GULL LAKE SCHOOLS	NON-PRE	6.0000	0.8919	2.8135	4.1592	18.0000	4.2000	---	---	---	11.3779	31.0580	42.4359	
06 BURLINGTON TOWNSHIP															
13050	ATHENS SCHOOLS	PRE	6.3713	0.8729	3.7106	6.2057	---	4.4500	---	---	---	16.8463	11.2473	28.0936	
13050	ATHENS SCHOOLS	NON-PRE	6.0000	0.8729	3.7106	6.2057	18.0000	4.4500	---	---	---	16.8463	29.7304	46.0936	
13130	TEKONSHA SCHOOLS	PRE	6.3713	0.8729	3.7106	6.2057	---	3.3425	---	---	---	16.8632	10.6229	26.9861	
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	0.8729	3.7106	6.2057	18.0000	3.3425	---	---	---	16.8632	28.6229	44.9861	
13135	UNION CITY SCHOOLS	PRE	6.3713	0.8729	3.7106	6.2057	---	4.4961	---	---	---	16.8632	11.7765	28.1397	
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	0.8729	3.7106	6.2057	18.0000	4.4961	---	---	---	16.8632	29.7765	46.1397	
13135	UNION CITY SCHOOLS (Burlington Village Only)	PRE	6.3713	9.8516	3.7106	6.2057	---	4.4961	---	---	---	26.2148	10.9036	37.1184	
13135	UNION CITY SCHOOLS (Burlington Village Only)	NON-PRE	6.0000	9.8516	3.7106	6.2057	18.0000	4.4961	---	---	---	26.2148	28.9036	55.1184	
13135	UNION CITY SCHOOLS (Union City Village Only)	PRE	6.3713	13.9869	3.7106	6.2057	---	4.4961	---	---	---	30.3501	10.9036	41.2537	
13135	UNION CITY SCHOOLS (Union City Village Only)	NON-PRE	6.0000	13.9869	3.7106	6.2057	18.0000	4.4961	---	---	---	30.3501	28.9036	59.2537	
08 CLARENDE TOWNSHIP															
13095	MAR LEE SCHOOLS	PRE	6.3713	1.4962	3.7106	6.2057	---	3.8255	---	---	---	16.3632	11.2461	27.6093	
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	1.4962	3.7106	6.2057	18.0000	3.8255	---	---	---	16.3632	29.2461	45.6093	
23080	OLIVET SCHOOLS	PRE	6.3713	1.4962	---	6.2057	---	9.0500	---	---	---	14.5079	14.6153	29.1232	
23080	OLIVET SCHOOLS	NON-PRE	6.0000	1.4962	---	6.2057	18.0000	9.0500	---	---	---	14.5079	32.6153	47.1232	
38150	SPRINGPORT SCHOOLS	PRE	6.3713	1.4962	---	8.1100	---	8.9500	---	---	---	11.3779	19.5496	30.9275	
38150	SPRINGPORT SCHOOLS	NON-PRE	6.0000	1.4962	---	8.1100	18.0000	8.9500	---	---	---	11.3779	37.5496	48.9275	
07 CLARENDE TOWNSHIP															
13080	HOMER SCHOOLS	PRE	6.3713	3.1046	3.7106	6.2057	---	4.8000	---	---	---	16.3632	14.3121	30.6753	
13080	HOMER SCHOOLS	NON-PRE	6.0000	3.1046	3.7106	6.2057	18.0000	4.8000	---	---	---	16.3632	32.3121	48.6753	
13130	TEKONSHA SCHOOLS	PRE	6.3713	3.1046	3.7106	6.2057	---	3.3425	---	---	---	16.8632	12.8546	29.2178	
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	3.1046	3.7106	6.2057	18.0000	3.3425	---	---	---	16.8632	30.8546	47.2178	

**SUMMARY OF 2010 MILLAGE RATES
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS***

UNIT CODE	LOCATION	State Education Tax	County	City/Twp/Village	Community College	Intermediate School District	MILLAGE RATES				District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total
							Operating	Bldg/Std	Library	Other					
08 CONYERS TOWNSHIP															
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	---	8.0000	---	---	0.4831	20.3632	10.4075	30.7707	
13120	MARSHALL SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	18.0000	8.0000	---	---	0.4831	29.3632	19.4075	48.7707	
13120	PENNINGFIELD SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	---	7.5900	2.0000	---	0.4831	16.3632	15.9975	32.3607	
23010	BELLEVUE SCHOOLS	6.0000	6.3713	0.0000	---	6.2057	18.0000	7.5900	2.0000	---	0.4831	16.3632	33.9975	50.3607	
23010	BELLEVUE SCHOOLS	6.0000	6.3713	0.0000	---	6.2057	---	8.2300	---	---	0.4831	14.5079	12.7822	27.2901	
23080	OLIVET SCHOOLS	6.0000	6.3713	0.0000	---	6.2057	18.0000	8.2300	---	---	0.4831	14.5079	30.7822	45.2901	
23080	OLIVET SCHOOLS	6.0000	6.3713	0.0000	---	6.2057	---	9.0500	---	---	0.4831	14.5079	13.6022	28.1101	
09 ECKFORD TOWNSHIP															
13010	ALBION SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	---	3.2500	2.0661	---	0.4831	16.3632	12.7236	29.0868	
13010	ALBION SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	3.2500	2.0661	---	0.4831	16.3632	30.7236	47.0868	
13080	HOMER SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	---	4.8000	2.0661	---	0.4831	16.3632	14.2736	30.6368	
13080	HOMER SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	4.8000	2.0661	---	0.4831	16.3632	32.2736	48.6368	
13095	MAR LEE SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	---	3.8255	2.0661	---	0.4831	16.3632	13.2991	29.6623	
13095	MAR LEE SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	3.8255	2.0661	---	0.4831	16.3632	31.2991	47.6623	
13110	MARSHALL SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	---	8.0000	2.0661	---	0.4831	20.3632	13.4736	33.8368	
13110	MARSHALL SCHOOLS	6.0000	6.3713	1.0000	3.7106	6.2057	18.0000	8.0000	2.0661	---	0.4831	29.3632	22.4736	51.8368	
10 EMMETT CHARTER TOWNSHIP															
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	---	6.4400	2.0000	---	---	19.5832	11.9876	31.5708	
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	18.0000	6.4400	2.0000	---	---	28.5832	20.9876	49.5708	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	---	7.0000	2.0000	---	---	23.3632	8.7676	32.1308	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	18.0000	7.0000	2.0000	---	---	41.3632	8.7676	50.1308	
11 FREDONIA TOWNSHIP															
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	---	7.0000	2.0000	---	0.4831	23.3632	10.2192	33.5824	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	18.0000	7.0000	2.0000	---	0.4831	41.3632	10.2192	51.5824	
13080	HOMER SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	---	4.8000	2.0661	---	0.4831	16.3632	15.0853	31.4485	
13080	HOMER SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	18.0000	4.8000	2.0661	---	0.4831	16.3632	33.0853	49.4485	
13110	MARSHALL SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	---	8.0000	2.0661	---	0.4831	20.3632	14.2853	34.6485	
13110	MARSHALL SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	18.0000	8.0000	2.0661	---	0.4831	29.3632	23.2853	52.6485	
13130	TEKONSHA SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	---	3.3425	2.0661	---	0.4831	16.3632	13.6278	29.9910	
13130	TEKONSHA SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	18.0000	3.3425	2.0661	---	0.4831	16.3632	31.6278	47.9910	
13135	UNION CITY SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	---	4.4961	2.0661	---	0.4831	16.3632	14.7814	31.1446	
13135	UNION CITY SCHOOLS	6.0000	6.3713	1.8117	3.7106	6.2057	18.0000	4.4961	2.0661	---	0.4831	16.3632	32.7814	49.1446	
12 HOMER TOWNSHIP															
13080	HOMER SCHOOLS	6.0000	6.3713	1.9146	3.7106	6.2057	---	4.8000	---	---	---	16.3632	12.6390	29.0022	
13080	HOMER SCHOOLS	6.0000	6.3713	1.9146	3.7106	6.2057	18.0000	4.8000	---	---	---	16.3632	30.6390	47.0022	
13080	HOMER SCHOOLS (Home Village Only)	6.0000	6.3713	15.9738	3.7106	6.2057	---	4.8000	---	---	---	32.3370	10.7244	43.0614	
13080	HOMER SCHOOLS (Home Village Only)	6.0000	6.3713	15.9738	3.7106	6.2057	18.0000	4.8000	---	---	---	32.3370	28.7244	61.0614	
30040	UTCHFIELD SCHOOLS	6.0000	6.3713	1.9146	---	4.1592	---	3.7000	---	---	---	11.3779	10.7672	22.1451	
30040	UTCHFIELD SCHOOLS	6.0000	6.3713	1.9146	---	4.1592	18.0000	3.7000	---	---	---	11.3779	28.7672	40.1451	
13 LEE TOWNSHIP															
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9235	3.7106	6.2057	---	3.8255	---	---	0.4831	16.3632	11.1565	27.5197	
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9235	3.7106	6.2057	18.0000	3.8255	---	---	0.4831	16.3632	29.1565	45.5197	
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9235	3.7106	6.2057	---	8.0000	---	---	0.4831	20.3632	11.3310	31.6942	
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9235	3.7106	6.2057	18.0000	8.0000	---	---	0.4831	29.3632	20.3310	49.6942	
23080	OLIVET SCHOOLS	6.0000	6.3713	0.9235	---	6.2057	---	9.0500	---	---	0.4831	14.5079	14.5257	29.0336	
23080	OLIVET SCHOOLS	6.0000	6.3713	0.9235	---	6.2057	18.0000	9.0500	---	---	0.4831	14.5079	32.5257	47.0336	
14 LEROY TOWNSHIP															

**SUMMARY OF 2010 MILLAGE RATES
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS***

UNIT CODE	LOCATION	State Education Tax	County	City/Twp./Village	Community College	Intermediate School District	MILLAGE RATES					District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total
							Operating	Local School District	Bldg/Shop/Debt	Library	Other Authorities					
13050	ATHENS SCHOOLS	6.0000	6.3713	0.7635	3.7106	6.2057	---	18.0000	4.4500	---	---	---	16.3632	11.1379	27.5011	
13050	ATHENS SCHOOLS	6.0000	6.3713	0.7635	3.7106	6.2057	---	18.0000	4.4500	---	---	---	16.3632	29.1379	45.5011	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.7635	3.7106	6.2057	---	18.0000	7.0000	2.0000	---	---	23.3632	8.6879	32.0511	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.7635	3.7106	6.2057	---	18.0000	7.0000	2.0000	---	---	41.3632	8.6879	50.0511	
39020	CLIMAX-SCOTTIS SCHOOLS	6.0000	6.3713	0.7635	2.8135	4.8566	---	18.0000	7.2000	---	---	---	11.3779	16.6270	28.0049	
39020	CLIMAX-SCOTTIS SCHOOLS	6.0000	6.3713	0.7635	2.8135	4.8566	---	18.0000	7.2000	---	---	---	11.3779	34.6270	46.0049	
15 MARENGO TOWNSHIP																
13010	ALBION SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	3.2500	2.0661	0.4831	---	16.3632	12.7107	29.0739	
13010	ALBION SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	3.2500	2.0661	0.4831	---	16.3632	30.7107	47.0739	
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	3.8255	2.0661	0.4831	---	16.3632	13.2862	29.6494	
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	3.8255	2.0661	0.4831	---	16.3632	31.2862	47.6494	
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	8.0000	2.0661	0.4831	---	20.3632	13.4607	33.8239	
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9871	3.7106	6.2057	---	18.0000	8.0000	2.0661	0.4831	---	29.3632	22.4607	51.8239	
16 MARSHALL TOWNSHIP																
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	2.3061	3.7106	6.2057	---	18.0000	7.0000	2.0000	0.4831	---	23.3632	10.7136	34.0768	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	2.3061	3.7106	6.2057	---	18.0000	7.0000	2.0000	0.4831	---	20.3632	10.7136	52.0768	
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.3061	3.7106	6.2057	---	18.0000	8.0000	2.0661	0.4831	---	20.3632	14.7797	35.1429	
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.3061	3.7106	6.2057	---	18.0000	8.0000	2.0661	0.4831	---	29.3632	23.7797	53.1429	
17 NEWTON TOWNSHIP																
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.8224	3.7106	6.2057	---	18.0000	7.0000	2.0000	---	---	23.3632	8.7468	32.1100	
13070	HARPER CREEK SCHOOLS	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	6.0000	6.3713	0.8224	3.7106	6.2057	---	18.0000	8.0000	---	---	---	20.3632	10.7468	31.1100	
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.8224	3.7106	6.2057	---	18.0000	8.0000	---	---	---	29.3632	19.7468	49.1100	
13135	UNION CITY SCHOOLS	6.0000	6.3713	0.8224	3.7106	6.2057	---	18.0000	4.4961	---	---	---	16.3632	11.2429	27.6061	
13135	UNION CITY SCHOOLS	6.0000	6.3713	0.8224	3.7106	6.2057	---	18.0000	4.4961	---	---	---	16.3632	29.2429	45.6061	
18 PENNFIELD CHARTER TOWNSHIP																
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	3.9361	3.7106	6.2057	---	18.0000	6.4400	2.0000	---	---	19.5832	15.0805	34.6637	
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	3.9361	3.7106	6.2057	---	18.0000	6.4400	2.0000	---	---	28.5832	24.0805	52.6637	
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	3.9361	3.7106	6.2057	---	18.0000	7.0000	2.0000	---	---	23.3632	11.8605	35.2237	
13070	HARPER CREEK SCHOOLS	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	6.0000	6.3713	3.9361	3.7106	6.2057	---	18.0000	7.5900	2.0000	---	---	20.1582	15.6555	35.8137	
13120	PENNFIELD SCHOOLS	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	6.0000	6.3713	3.9361	---	6.2057	---	18.0000	8.2300	---	---	---	14.5079	16.2352	30.7431	
23010	BELLEVUE SCHOOLS	6.0000	6.3713	3.9361	---	6.2057	---	18.0000	8.2300	---	---	---	14.5079	34.2352	48.7431	
19 SHERIDAN TOWNSHIP																
13010	ALBION SCHOOLS	6.0000	6.3713	0.7985	3.7106	6.2057	---	18.0000	3.2500	2.2500	---	---	16.3632	12.2229	28.5861	
13010	ALBION SCHOOLS	6.0000	6.3713	0.7985	3.7106	6.2057	---	18.0000	3.2500	2.2500	---	---	16.3632	30.2229	46.5861	
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.7985	3.7106	6.2057	---	18.0000	3.8255	---	---	---	16.3632	10.5484	26.9116	
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.7985	3.7106	6.2057	---	18.0000	3.8255	---	---	---	16.3632	28.5484	44.9116	
38150	SPRINGPORT SCHOOLS	6.0000	6.3713	0.7985	---	8.1100	---	18.0000	8.9500	---	---	---	11.3779	18.8519	30.2298	
38150	SPRINGPORT SCHOOLS	6.0000	6.3713	0.7985	---	8.1100	---	18.0000	8.9500	---	---	---	11.3779	36.8519	48.2298	

**SUMMARY OF 2010 MILLAGE RATES
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS***

UNIT CODE	LOCATION	State Education Tax	County	City/Twp/Village	Community College	Intermediate School District	MILLAGE RATES				District Library	Other Authorities (Firs, DDA, etc.)	Summer Total	Winter Total	Grand Total
							Operating	Bldg./Site/Debt	Library	Other Authorities					
20 TEKONSHA TOWNSHIP															
13080	HOMER SCHOOLS	PRE 6.0000	6.3713	4.3523	3.7106	6.2057	---	4.8000	---	0.4831	16.3632	15.5598	31.9230		
13080	HOMER SCHOOLS	NON-PRE 6.0000	6.3713	4.3523	3.7106	6.2057	18.0000	4.8000	---	0.4831	16.3632	33.5598	49.9230		
13130	TEKONSHA SCHOOLS	PRE 6.0000	6.3713	4.3523	3.7106	6.2057	---	3.3425	---	0.4831	16.3632	14.1023	30.4655		
13130	TEKONSHA SCHOOLS	NON-PRE 6.0000	6.3713	4.3523	3.7106	6.2057	18.0000	3.3425	---	0.4831	16.3632	32.1023	48.4655		
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	27.2500	55.1132		
13135	UNION CITY SCHOOLS	PRE 6.0000	6.3713	4.3523	3.7106	6.2057	---	4.9661	---	0.4831	16.3632	15.2559	31.6191		
13135	UNION CITY SCHOOLS	NON-PRE 6.0000	6.3713	4.3523	3.7106	6.2057	18.0000	4.9661	---	0.4831	16.3632	33.2559	49.6191		
61 CITY OF ALBION															
13010	ALBION SCHOOLS	PRE 6.0000	6.3713	17.8739	3.7106	6.2057	---	3.2500	2.2500	---	34.2371	11.4244	45.6615		
13010	ALBION SCHOOLS	NON-PRE 6.0000	6.3713	17.8739	3.7106	6.2057	18.0000	3.2500	2.2500	---	34.2371	29.4244	63.6615		
13010	ALBION SCHOOLS, RENAISSANCE ZONE(S)	NON-PRE ---	---	1.0000	---	---	---	3.2500	---	---	1.0000	---	3.2500	4.6200	
62 CITY OF BATTLE CREEK															
13020	BATTLE CREEK SCHOOLS	PRE 6.0000	6.3713	14.4760	3.7106	6.2057	---	6.4400	2.0000	---	36.0592	9.1444	45.2036		
13020	BATTLE CREEK SCHOOLS	NON-PRE 6.0000	6.3713	14.4760	3.7106	6.2057	18.0000	6.4400	2.0000	---	45.0592	18.1444	63.2036		
13020	BATTLE CREEK SCHOOLS, RENAISSANCE ZONE(S)	PRE ---	---	---	---	---	---	6.4400	---	---	3.2200	3.2200	6.4400		
13020	BATTLE CREEK SCHOOLS, RENAISSANCE ZONE(S)	NON-PRE ---	---	---	---	---	---	6.4400	---	---	3.2200	3.2200	6.4400		
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	PENNINGTON SCHOOLS	PRE 6.0000	6.3713	14.4760	3.7106	6.2057	---	7.5900	2.0000	---	36.6342	9.7194	46.3536		
13120	PENNINGTON 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-SCOTTIS SCHOOLS	PRE 6.0000	6.3713	14.4760	2.8135	4.8566	---	7.2000	---	---	28.6674	13.0500	41.7174		
39020	CLIMAX-SCOTTIS SCHOOLS	NON-PRE 6.0000	6.3713	14.4760	2.8135	4.8566	18.0000	7.2000	---	---	28.6674	31.0500	59.7174		
63 CITY OF MARSHALL															
13110	MARSHALL SCHOOLS	PRE 6.0000	6.3713	16.8862	3.7106	6.2057	---	8.0000	2.0661	0.4831	38.9205	10.8025	49.7230		
13110	MARSHALL SCHOOLS	NON-PRE 6.0000	6.3713	16.8862	3.7106	6.2057	18.0000	8.0000	2.0661	0.4831	47.9205	19.8025	67.7230		
13110	MARSHALL SCHOOLS (ODA Only)	PRE 6.0000	6.3713	16.8862	3.7106	6.2057	---	8.0000	2.0661	2.0960	40.5334	10.8025	51.3359		
13110	MARSHALL SCHOOLS (ODA Only)	NON-PRE 6.0000	6.3713	16.8862	3.7106	6.2057	18.0000	8.0000	2.0661	2.0960	49.5334	19.8025	69.3359		
64 CITY OF SPRINGFIELD															
13020	BATTLE CREEK SCHOOLS	PRE 6.0000	6.3713	15.0000	3.7106	6.2057	---	6.4400	2.0000	---	36.5832	9.1444	45.7276		
13020	BATTLE CREEK SCHOOLS	NON-PRE 6.0000	6.3713	15.0000	3.7106	6.2057	18.0000	6.4400	2.0000	---	45.5832	18.1444	63.7276		

*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 Village and are for informational purposes only. Also this form is for ad valorem property taxes only. For a comprehensive list including special assessments the local unit of government should be contacted.

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

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of CALHOUN for the Year 2010

(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	\$3,643,681,178	5.3779	\$ 19,595,353.01	0.9934	\$ 3,619,632.88	0.0000	\$ -	\$ 23,214,985.89
STATE ED. TAX		6.0000	\$ -					
*Columns (B) and (K) Exclude Renaissance Zone Taxable Value Taxable value for SET excludes the Industrial Personal Class. of Property.								
(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 Law / General 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.	\$38,365,511	0.9658	\$ 37,053.41	0.9721	\$ 37,295.11	0.0000	\$ -	\$ 74,348.52
ATHENS TWP.	\$61,598,462	0.8832	\$ 54,403.76	0.0000	\$ -	0.0000	\$ -	\$ 54,403.76
BEDFORD TWP.	\$180,932,371	0.8919	\$ 161,373.58	0.0000	\$ -	0.0000	\$ -	\$ 161,373.58
BURLINGTON TWP.	\$45,106,100	0.8729	\$ 39,373.11	0.0000	\$ -	0.0000	\$ -	\$ 39,373.11
CLARENCE TWP.	\$73,275,866	0.8039	\$ 58,906.47	0.6923	\$ 50,728.88	0.0000	\$ -	\$ 109,635.35
CLARENDON TWP.	\$32,138,063	0.8675	\$ 27,879.77	2.2371	\$ 71,896.06	0.0000	\$ -	\$ 99,775.83
CONVIS TWP.	\$50,042,801	0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
ECKFORD TWP.	\$52,083,000	0.8979	\$ 46,765.33	0.1021	\$ 5,317.67	0.0000	\$ -	\$ 52,083.00
EMMETT TWP.	\$356,793,554	0.8432	\$ 300,848.32	0.0000	\$ -	0.0000	\$ -	\$ 300,848.32
FREDONIA TWP.	\$55,705,000	0.8306	\$ 46,268.57	0.9811	\$ 54,652.18	0.0000	\$ -	\$ 100,920.75
HOMER TWP.	\$56,846,552	0.9146	\$ 51,991.86	1.0000	\$ 56,846.55	0.0000	\$ -	\$ 108,838.41
LEE TWP.	\$38,608,000	0.9235	\$ 35,654.49	0.0000	\$ -	0.0000	\$ -	\$ 35,654.49
LEROY TWP.	\$117,768,408	0.7635	\$ 89,916.18	0.0000	\$ -	0.0000	\$ -	\$ 89,916.18
MARENGO TWP.	\$66,969,812	0.8387	\$ 56,167.58	0.1484	\$ 9,938.32	0.0000	\$ -	\$ 66,105.90
MARSHALL TWP.	\$120,348,358	0.8061	\$ 97,012.81	1.5000	\$ 180,522.54	0.0000	\$ -	\$ 277,535.35
NEWTON TWP.	\$86,022,172	0.8224	\$ 70,744.63	0.0000	\$ -	0.0000	\$ -	\$ 70,744.63
PENNFIELD TWP.	\$208,018,530	0.9361	\$ 194,726.15	3.0000	\$ 624,055.59	0.0000	\$ -	\$ 818,781.74
SHERIDAN TWP.	\$48,374,547	0.7985	\$ 38,627.08	0.0000	\$ -	0.0000	\$ -	\$ 38,627.08
TEKONSHA TWP.	\$43,155,732	0.8921	\$ 38,499.23	3.4602	\$ 149,327.46	0.0000	\$ -	\$ 187,826.69
ALBION CITY	\$124,777,751	10.3802	\$ 1,295,218.01	6.4937	\$ 810,269.28	1.0000	\$ 125,327.76	\$ 2,230,815.05
BATTLE CREEK CITY	\$1,475,491,469	10.9880	\$ 16,212,700.26	0.0000	\$ -	3.4880	\$ 5,287,006.19	\$ 21,499,706.45
MARSHALL CITY	\$225,246,220	15.4629	\$ 3,482,959.78	1.4233	\$ 320,592.94	0.0000	\$ -	\$ 3,803,552.72
SPRINGFIELD CITY	\$856,012,899	14.0000	\$ 11,984,180.59	0.0000	\$ -	1.0000	\$ 856,012.90	\$ 12,840,193.49
ATHENS VLG	\$18,189,203	9.5259	\$ 173,268.53	0.0000	\$ -	3.0000	\$ 54,567.61	\$ 227,836.14
BURLINGTON VLG	\$3,435,000	9.8516	\$ 33,840.25	0.0000	\$ -	0.0000	\$ -	\$ 33,840.25
HOMER VLG	\$25,560,528	11.3748	\$ 290,745.89	4.5990	\$ 117,552.87	0.0000	\$ -	\$ 408,298.76
TEKONSHA VLG	\$12,898,486	11.0000	\$ 141,883.35	0.0000	\$ -	0.0000	\$ -	\$ 141,883.35
UNION CITY VLG	\$1,260,400	9.9972	\$ 12,600.47	3.9897	\$ 5,028.62	0.0000	\$ -	\$ 17,629.09

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of CALHOUN for the Year 2010

(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	(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
KALAMAZOO VALLEY CC	\$74,174,003	2.8135	\$ 208,688.56	0.0000	\$ 3,051,039.42	\$ 208,688.56	BARRY	\$3,867,344	0.1199	463.69	1.8923	7,086.13	0.0000	-	\$ 7,549.83
KALAMAZOO VALLEY CC	\$3,535,472,623	2.8637	\$ 10,124,532.95	0.8470	\$ 3,051,039.42	\$ 13,175,572.37	CALHOUN	\$3,853,061,528	0.2519	\$ 970,586.20	5.9538	\$ 22,940,357.73	0.0000	-	\$ 23,910,943.92
KELLOGG CC							HILLSDALE	\$3,634,664	0.2674	\$ 971.91	3.8918	\$ 14,145.39	0.0000	-	\$ 15,117.29
							JACKSON	\$57,643,476	0.3422	\$ 19,725.60	7.7678	\$ 447,762.99	0.0000	-	\$ 467,488.59
							KALAMAZOO VALLEY		0.0000	\$ -	0.0000	\$ -	0.0000	-	\$ -
							KALAMAZOO RESA	\$74,174,003	3.0416	\$ 225,607.65	0.3150	\$ 23,364.81	1.5000	\$ 111,261.00	\$ 360,233.46

*Columns (B) and (I) Exclude Renaissance Zone Taxable Value

**Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of CALHOUN for the Year 2010**

(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
FIRE - MARSHALL AUTH	\$716,842,486	0.4831	\$ 346,306.60	0.0000	\$ -	\$ 346,306.60
LIBRARY - ALBION	\$193,121,895	2.2500	\$ 434,524.26	0.0000	\$ -	\$ 434,524.26
LIBRARY - MARSHALL	\$508,998,845	1.6711	\$ 850,587.97	0.3950	\$ 201,054.54	\$ 1,051,642.51
LIBRARY - WILLARD	\$2,383,453,263	2.0000	\$ 4,766,906.53	0.0000	\$ -	\$ 4,766,906.53
MARSHALL DDA	\$10,594,731	1.6129	\$ 17,088.24	0.0000	\$ -	\$ 17,088.24
		0.0000	\$ -	0.0000	\$ -	\$ -

Authorities