



CALHOUN COUNTY  
EQUALIZATION DEPARTMENT

# MEMORANDUM

**TO:** Calhoun County Board of Commissioners  
**FROM:** Bonnie Payton, Equalization Director  
**DATE:** October 4, 2012  
**SUBJECT:** 2012 Apportionment Report

## RECOMMENDED COUNTY BOARD OF COMMISSIONERS ACTION

It is recommended that the Board of Commissioners adopt the attached Resolution Approving the 2012 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 2012. 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 2012 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 2012 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 2012 Apportionment Report. At this time the only known change which may occur is at the November 4th elections where Clarence Township has a 1 mil levy up for vote.

## BUDGETARY/STAFFING IMPACTS

The effects of this action are already reflected in the County's 2012 budget.

## SUMMARY

It is requested that the Board of Commissioners adopt the attached resolution approving the 2012 Apportionment Report.

**RESOLUTION TO LEVY 2012 CALHOUN COUNTY SUMMER PROPERTY TAXES  
PURSUANT TO PUBLIC ACT 357 OF 2004  
AND NOTICE OF CERTIFICATION OF COUNTY SUMMER TAX LEVY**

WHEREAS, Calhoun County is authorized under the General Property Tax Act , Public Act 206 of 1893, as amended, to levy County property taxes; and

WHEREAS, a public hearing concerning the budget was held on December 15, 2011; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2012 Appropriations Act on December 15, 2011.

WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being Michigan Compiled Law 211.44a, to require all Michigan Counties to levy summer property taxes, with the full amount of the mills authorized for the County through a separate tax limitation vote to be levied and collected as a summer tax levy in 2012.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Public Act 357 of 2004, the 2012 Calhoun County operating taxes shall be levied and collected on July 1, 2012 at the rate of 100 percent of the mills authorized for the County through a separate tax limitation vote after the application of the "Headlee" millage reduction fraction required under Michigan Compiled Law 211.34d, or 5.3779 mills; and

BE IT FURTHER RESOLVED that the Treasurer of each City, Village, and Township in Calhoun County is directed to account for and deliver all the total 2012 County operating taxes in accordance with the provisions of Public Act 357 of 2004; and

BE IT FURTHER RESOLVED that this resolution constitutes certification of the summer taxes by the County and authorizes collection of the County operating taxes on July 1, 2012, at the rate of 100 percent of the mills authorized for the County through a separate tax limitation vote after application of the Headlee millage reduction fraction, or 5.3779 mills; and

BE IT FURTHER RESOLVED that the Equalization Department, on behalf of the Clerk of the Board of Commissioners, shall deliver a copy of this resolution to the County Treasurer and a copy to the Supervisor/Treasurer of each City, Village, and Township in Calhoun County.

  
\_\_\_\_\_  
Art Kale, Chair  
Calhoun County Board of Commissioners  
June 21, 2012

**RESOLUTION TO LEVY 2012 CALHOUN COUNTY WINTER PROPERTY TAXES  
PURSUANT TO PUBLIC ACT 357 OF 2004  
AND NOTICE OF CERTIFICATION OF COUNTY WINTER TAX LEVY**

WHEREAS, Calhoun County is authorized under the General Property Tax Act , Public Act 206 of 1893, as amended, to levy County property taxes; and

WHEREAS, a public hearing concerning the budget was held on December 15, 2011; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2012 Appropriations Act on December 15, 2011; and

WHEREAS, Calhoun County's maximum authorized millage for 2012 is 6.3713 mills , including all summer and winter levies for the County, after application of the 'Headlee' millage reduction fraction required under Michigan Compiled Law (MCL) 211.34d; and

WHEREAS, Calhoun County's 2012 maximum authorized millage rate of 6.3713 mills consists of 5.3779 mills authorized through a separate tax limitation vote for General Operations, 0.2482 mills for the County's medical care facility, and 0.7452 mills to provide senior services; and

WHEREAS, as required by Public Act 357 of 2004, being MCL 211.44a, 100 percent of the mills authorized for the County through a separate tax limitation vote, or 5.3779 mills, are to be levied with the summer taxes in 2012; and

WHEREAS, the County's medical care facility millage and millage to provide services for seniors remain to be levied with the winter levy in 2012, those millages being 0.2482 mills and 0.7452 mills, respectively;

NOW, THEREFORE, BE IT RESOLVED that a total 2012 millage rate for Calhoun County of 6.3713 mills is hereby adopted; and


BE IT FURTHER RESOLVED that the 2012 Calhoun County winter tax levy shall consist of the following two individual millage levies, with the total 2012 winter levy of the County being 0.9934 mills as follows:

	0.2482 mills for medical care
+	<u>0.7452 mills for senior services</u>
	<b>0.9934 mills for total winter levy</b>

BE IT FURTHER RESOLVED that this resolution constitutes certification of Calhoun County's two winter millages shown above and authorizes the collection of these taxes on December 1, 2012; and

BE IT FURTHER RESOLVED that the Treasurer of each City, Village, and Township in Calhoun County is directed to account for and deliver all the total 2012 County operating taxes in accordance with the provisions of Public Act 357 of 2004; and

BE IT FURTHER RESOLVED that the Equalization Department, on behalf of the Clerk of the Board of Commissioners, shall deliver a copy of this resolution to the County Treasurer and a copy to the Supervisor/Treasurer of each City, Village, and Township in Calhoun County.

  
Art Kale, Chair  
Calhoun County Board of Commissioners  
June 21, 2012

**CALHOUN COUNTY BOARD OF COMMISSIONERS  
RESOLUTION APPROVING THE 2012 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 2012 will be the official authorization for approximately 50 taxing authorities within the County to levy property taxes in 2012; 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 2012 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the year 2012 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 2012 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 Townships and Cities in the County.



Art Kale - Board Chair  
Calhoun County Board of Commissioners  
October 4, 2012

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 2012

*Lonnie Lynn Payton*

Signature of County Equalization Director

NOTARIZATION

SHANNON HAIGHT  
NOTARY PUBLIC, STATE OF MI  
COUNTY OF CALHOUN  
MY COMMISSION EXPIRES Feb 22, 2017  
ACTIVE IN COUNTY OF Calhoun

*Shannon Haight*

County, Michigan

STATE OF MICHIGAN

County of Calhoun } ss

Subscribed before me this thirteenth

day of November year 2012

My commission expires February 22, 2017

**SUMMARY OF 2012 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

MILLAGE RATES													
UNIT CODE	LOCATION	State	Education Tax	County	City/Twp./ Village	Community College	Intermediate School District	Local School Districts	District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total
<b>01 ALBION TOWNSHIP</b>													
13010	ALBION SCHOOLS	PRE**	6.0000	6.3713	1.9379	3.7106	6.2057	2.7500	2.2500	---	16.3632	12.8623	29.2255
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	1.9379	3.7106	6.2057	20.7500	2.2500	---	16.3632	30.8623	47.2255
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	1.9379	3.7106	6.2057	7.0000	2.2500	---	16.3632	17.1123	33.4755
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	1.9379	3.7106	6.2057	25.0000	2.2500	---	16.3632	35.1123	51.4755
<b>02 ATHENS SCHOOLS</b>													
13050	ATHENS SCHOOLS	PRE	6.0000	6.3713	0.8832	3.7106	6.2057	4.1700	---	---	16.3632	10.9776	27.3408
13050	ATHENS SCHOOLS	NON-PRE	6.0000	6.3713	0.8832	3.7106	6.2057	22.1700	---	---	16.3632	28.9776	45.3408
13050	ATHENS SCHOOLS (Athens Village Only)	PRE	6.0000	6.3713	13.4091	3.7106	6.2057	4.1700	---	---	28.8891	10.9776	39.8667
13050	ATHENS SCHOOLS (Athens Village Only)	NON-PRE	6.0000	6.3713	13.4091	3.7106	6.2057	22.1700	---	---	28.8891	28.9776	57.8667
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	0.8832	3.7106	6.2057	4.5000	---	---	16.3632	11.3076	27.6708
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	0.8832	3.7106	6.2057	22.5000	---	---	16.3632	29.3076	45.6708
<b>04 BEDFORD CHARTER TOWNSHIP</b>													
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	0.8919	3.7106	6.2057	6.3400	2.0000	---	21.5332	9.9863	31.5195
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	3.7106	6.2057	24.3400	2.0000	---	30.5332	18.9863	49.5195
39065	GULL LAKE SCHOOLS	PRE	6.0000	6.3713	0.8919	2.8135	4.8666	4.2000	---	---	11.3779	13.7654	25.1433
39065	GULL LAKE SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	2.8135	4.8666	22.2000	---	---	11.3779	31.7654	43.1433
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	22.1762	---	---	11.3779	26.0137	37.3916
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	0.8919	3.7106	6.2057	7.5900	2.0000	---	22.1582	10.6113	32.7695
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	0.8919	3.7106	6.2057	25.5900	2.0000	---	31.1582	19.6113	50.7695
<b>05 BURLINGTON TOWNSHIP</b>													
13050	ATHENS SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	4.1700	---	0.4831	16.3632	12.4504	28.8136
13050	ATHENS SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	22.1700	---	0.4831	16.3632	30.4504	46.8136
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	3.3500	---	0.4831	16.3632	11.6304	27.9936
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	21.3500	---	0.4831	16.3632	29.6304	45.9936
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	1.8729	3.7106	6.2057	4.5000	---	0.4831	16.3632	12.7804	29.1436
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	1.8729	3.7106	6.2057	22.5000	---	0.4831	16.3632	30.7804	47.1436
13135	UNION CITY SCHOOLS (Burlington Village Only)	PRE	6.0000	6.3713	11.7245	3.7106	6.2057	4.5000	---	0.4831	26.2148	12.7804	38.9952
13135	UNION CITY SCHOOLS (Burlington Village Only)	NON-PRE	6.0000	6.3713	11.7245	3.7106	6.2057	22.5000	---	0.4831	26.2148	34.7701	56.9952
13135	UNION CITY SCHOOLS (Union City Village Only)	PRE	6.0000	6.3713	15.8598	3.7106	8.2061	4.5000	---	0.4831	23.2304	21.9005	45.1309
13135	UNION CITY SCHOOLS (Union City Village Only)	NON-PRE	6.0000	6.3713	15.8598	3.7106	8.2061	22.5000	---	0.4831	23.2304	39.9005	63.1309
<b>06 CLARENCE TOWNSHIP</b>													
13095	MAR LEE SCHOOLS	PRE	6.0000	6.3713	1.1116	3.7106	6.2057	4.2255	---	---	16.3632	11.2615	27.6247
13095	MAR LEE SCHOOLS	NON-PRE	6.0000	6.3713	1.1116	3.7106	6.2057	22.2255	---	---	16.3632	29.2615	45.6247
23080	OLIVET SCHOOLS	PRE	6.0000	6.3713	1.1116	---	3.8778	9.0500	---	---	13.3167	13.0940	26.4107
23080	OLIVET SCHOOLS	NON-PRE	6.0000	6.3713	1.1116	---	3.8778	27.0500	---	---	13.3167	31.0940	44.4107
38150	SPRINGPORT SCHOOLS	PRE	6.0000	6.3713	1.1116	---	8.1100	8.9500	---	---	11.3779	19.1650	30.5429
38150	SPRINGPORT SCHOOLS	NON-PRE	6.0000	6.3713	1.1116	---	8.1100	26.9500	---	---	11.3779	37.1650	48.5429
<b>07 CLARENDON TOWNSHIP</b>													
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	3.2371	3.7106	6.2057	7.0000	---	0.4831	16.3632	16.6446	33.0078
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	3.2371	3.7106	6.2057	25.0000	---	0.4831	16.3632	34.6446	51.0078
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	3.2371	3.7106	6.2057	3.3500	---	0.4831	16.3632	12.9946	29.3578
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	3.2371	3.7106	6.2057	21.3500	---	0.4831	16.3632	30.9946	47.3578

**SUMMARY OF 2012 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

MILLAGE RATES												
UNIT CODE	LOCATION	State Education Tax	County	City/Twp./Village	Community College	Intermediate School District	Local School Districts	District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Writer Total	Grand Total
<b>08 CONVIS TOWNSHIP</b>												
23010	BELLEVUE SCHOOLS	6.0000	6.3713	0.0000	---	3.8778	8.2300	---	0.4831	13.3167	11.6455	24.9622
23010	BELLEVUE SCHOOLS	6.0000	6.3713	0.0000	---	3.8778	26.2300	---	0.4831	13.3167	29.6455	42.9622
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	7.8800	---	0.4831	20.3032	10.3475	30.6507
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	25.8800	---	0.4831	29.3032	19.3475	48.6507
23080	OLIVET SCHOOLS	6.0000	6.3713	0.0000	---	3.8778	9.0500	---	0.4831	13.3167	12.4655	25.7822
23080	OLIVET SCHOOLS	6.0000	6.3713	0.0000	---	3.8778	27.0500	---	0.4831	13.3167	30.4655	43.7822
13120	PENNFIELD SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	7.5900	2.0000	0.4831	18.3632	13.9975	32.3607
13120	PENNFIELD SCHOOLS	6.0000	6.3713	0.0000	3.7106	6.2057	25.5900	2.0000	0.4831	18.3632	31.9975	50.3607
<b>09 ECKFORD TOWNSHIP</b>												
13010	ALBION SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	2.7500	2.0711	---	16.3632	12.7455	29.1087
13010	ALBION SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	20.7500	2.0711	---	16.3632	30.7455	47.1087
13080	HOMER SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	7.0000	2.0711	---	16.3632	16.9955	33.3587
13080	HOMER SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	25.0000	2.0711	---	16.3632	34.9955	51.3587
13095	MAR LEE SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	4.2255	2.0711	---	16.3632	14.2210	30.5842
13095	MAR LEE SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	22.2255	2.0711	---	16.3632	32.2210	48.5842
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	7.8800	2.0711	0.4831	20.3032	14.4186	34.7218
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.0000	3.7106	6.2057	25.8800	2.0711	0.4831	20.3032	28.4186	52.7218
<b>10 EMMETT CHARTER TOWNSHIP</b>												
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	6.3400	2.0000	---	21.5932	9.9376	31.4708
13020	BATTLE CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	24.3400	2.0000	---	21.5932	18.9376	49.4708
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	7.0000	2.0000	---	25.3632	6.7676	32.1308
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	0.8432	3.7106	6.2057	25.0000	2.0000	---	25.3632	6.7676	50.1308
<b>11 FREDONIA TOWNSHIP</b>												
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	7.0000	2.0000	0.4831	25.3632	9.2192	34.5824
13070	HARPER CREEK SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	25.0000	2.0000	0.4831	25.3632	9.2192	52.5824
13080	HOMER SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	7.0000	2.0711	0.4831	16.3632	18.2903	34.6535
13080	HOMER SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	25.0000	2.0711	0.4831	16.3632	36.2903	52.6535
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	7.8800	2.0711	0.4831	20.3032	15.2303	35.5335
13110	MARSHALL SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	25.8800	2.0711	0.4831	20.3032	24.2303	53.5335
13130	TEKONSHA SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	3.3500	2.0711	0.4831	16.3632	14.6403	31.0035
13130	TEKONSHA SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	21.3500	2.0711	0.4831	16.3632	32.6403	49.0035
13135	UNION CITY SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	4.5000	2.0711	0.4831	16.3632	15.7903	32.1535
13135	UNION CITY SCHOOLS	6.0000	6.3713	2.8117	3.7106	6.2057	22.5000	2.0711	0.4831	16.3632	33.7903	50.1535
<b>12 HOMER TOWNSHIP</b>												
13080	HOMER SCHOOLS	6.0000	6.3713	1.9146	3.7106	6.2057	7.0000	---	---	16.3632	14.8390	31.2022
13080	HOMER SCHOOLS	6.0000	6.3713	1.9146	3.7106	6.2057	25.0000	---	---	16.3632	32.8390	49.2022
13080	HOMER SCHOOLS (Home Village Only)	6.0000	6.3713	17.8884	3.7106	6.2057	7.0000	---	---	32.3370	14.8390	47.1760
13080	HOMER SCHOOLS (Home Village Only)	6.0000	6.3713	17.8884	3.7106	6.2057	25.0000	---	---	32.3370	32.8390	65.1760
30040	LITCHFIELD SCHOOLS	6.0000	6.3713	1.9146	---	4.1592	3.9000	---	---	11.3779	10.9672	22.3451
30040	LITCHFIELD SCHOOLS	6.0000	6.3713	1.9146	---	4.1592	21.9000	---	---	11.3779	28.9672	40.3451
<b>13 LEE TOWNSHIP</b>												
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9295	3.7106	6.2057	4.2255	---	0.4831	16.3632	11.5625	27.9257
13095	MAR LEE SCHOOLS	6.0000	6.3713	0.9295	3.7106	6.2057	22.2255	---	0.4831	16.3632	29.5625	45.9257
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9295	3.7106	6.2057	7.8800	---	0.4831	20.3032	11.2770	31.5802
13110	MARSHALL SCHOOLS	6.0000	6.3713	0.9295	3.7106	6.2057	25.8800	---	0.4831	20.3032	20.2770	49.5802
23080	OLIVET SCHOOLS	6.0000	6.3713	0.9295	---	3.8778	9.0500	---	0.4831	13.3167	13.3950	26.7117
23080	OLIVET SCHOOLS	6.0000	6.3713	0.9295	---	3.8778	27.0500	---	0.4831	13.3167	31.3950	44.7117

**SUMMARY OF 2012 MILLAGE RATES  
AS AUTHORIZED UNDER MICHIGAN COMPILED LAW 211.37  
BY THE CALHOUN COUNTY BOARD OF COMMISSIONERS\***

UNIT CODE	LOCATION	MILLAGE RATES											Summer Total	Writer Total	Grand Total	
		State Education Tax	County	City/Twp./Village	Community College	Intermediate School District	Local School Districts	District Library	Other Authorities (Fire, DDA, etc.)							
<b>14 LEROY TOWNSHIP</b>																
13050	ATHENS SCHOOLS	PRE 6.0000	6.3713	0.7635	3.7106	6.2057	4.1700	---	---	---	16.3632	10.8579	27.2211			
13050	ATHENS SCHOOLS	NON-PRE 6.0000	6.3713	0.7635	3.7106	6.2057	22.1700	---	---	---	16.3632	28.8579	45.2211			
13070	HARPER CREEK SCHOOLS	PRE 6.0000	6.3713	0.7635	3.7106	6.2057	7.0000	2.0000	---	---	25.3632	6.6879	32.0511			
13070	HARPER CREEK SCHOOLS	NON-PRE 6.0000	6.3713	0.7635	3.7106	6.2057	25.0000	2.0000	---	---	43.3632	6.6879	50.0511			
39020	CLIMAX-SCOTT'S SCHOOLS	PRE 6.0000	6.3713	0.7635	2.8135	4.8666	7.2000	---	---	---	11.3779	16.6370	28.0149			
39020	CLIMAX-SCOTT'S SCHOOLS	NON-PRE 6.0000	6.3713	0.7635	2.8135	4.8666	25.2000	---	---	---	11.3779	34.6370	46.0149			
<b>15 MARENGO TOWNSHIP</b>																
13010	ALBION SCHOOLS	PRE 6.0000	6.3713	0.9871	3.7106	6.2057	2.7500	2.0711	0.4831	---	16.3632	12.2157	28.5789			
13010	ALBION SCHOOLS	NON-PRE 6.0000	6.3713	0.9871	3.7106	6.2057	20.7500	2.0711	0.4831	---	16.3632	30.2157	46.5789			
13095	MAR LEE SCHOOLS	PRE 6.0000	6.3713	0.9871	3.7106	6.2057	4.2255	2.0711	0.4831	---	16.3632	13.6912	30.0544			
13095	MAR LEE SCHOOLS	NON-PRE 6.0000	6.3713	0.9871	3.7106	6.2057	22.2255	2.0711	0.4831	---	16.3632	31.6912	48.0544			
13110	MARSHALL SCHOOLS	PRE 6.0000	6.3713	0.9871	3.7106	6.2057	7.8800	2.0711	0.4831	---	20.3032	13.4057	33.7089			
13110	MARSHALL SCHOOLS	NON-PRE 6.0000	6.3713	0.9871	3.7106	6.2057	25.8800	2.0711	0.4831	---	20.3032	22.4057	51.7089			
<b>16 MARSHALL TOWNSHIP</b>																
13070	HARPER CREEK SCHOOLS	PRE 6.0000	6.3713	2.3061	3.7106	6.2057	7.0000	2.0000	0.4831	---	25.3632	8.7136	34.0768			
13070	HARPER CREEK SCHOOLS	NON-PRE 6.0000	6.3713	2.3061	3.7106	6.2057	25.0000	2.0000	0.4831	---	43.3632	8.7136	52.0768			
13110	MARSHALL SCHOOLS	PRE 6.0000	6.3713	2.3061	3.7106	6.2057	7.8800	2.0711	0.4831	---	20.3032	14.7247	35.0279			
13110	MARSHALL SCHOOLS	NON-PRE 6.0000	6.3713	2.3061	3.7106	6.2057	25.8800	2.0711	0.4831	---	20.3032	23.7247	53.0279			
<b>17 NEWTON TOWNSHIP</b>																
13050	ATHENS SCHOOLS	PRE 6.0000	6.3713	0.8224	3.7106	6.2057	4.1700	---	---	---	16.3632	10.9168	27.2800			
13050	ATHENS SCHOOLS	NON-PRE 6.0000	6.3713	0.8224	3.7106	6.2057	22.1700	---	---	---	16.3632	28.9168	45.2800			
13070	HARPER CREEK SCHOOLS	PRE 6.0000	6.3713	0.8224	3.7106	6.2057	7.0000	2.0000	---	---	25.3632	6.7468	32.1100			
13070	HARPER CREEK SCHOOLS	NON-PRE 6.0000	6.3713	0.8224	3.7106	6.2057	25.0000	2.0000	---	---	43.3632	6.7468	50.1100			
13110	MARSHALL SCHOOLS	PRE 6.0000	6.3713	0.8224	3.7106	6.2057	7.8800	---	---	---	20.3032	10.6688	30.9900			
13110	MARSHALL SCHOOLS	NON-PRE 6.0000	6.3713	0.8224	3.7106	6.2057	25.8800	---	---	---	29.3032	19.6688	48.9900			
13135	UNION CITY SCHOOLS	PRE 6.0000	6.3713	0.8224	3.7106	6.2057	4.5000	---	---	---	16.3632	11.2468	27.6100			
13135	UNION CITY SCHOOLS	NON-PRE 6.0000	6.3713	0.8224	3.7106	6.2057	22.5000	---	---	---	16.3632	29.2468	45.6100			
<b>18 PENNFIELD CHARTER TOWNSHIP</b>																
13020	BATTLE CREEK SCHOOLS	PRE 6.0000	6.3713	3.9361	3.7106	6.2057	6.3400	2.0000	---	---	21.5332	13.0305	34.5637			
13020	BATTLE CREEK SCHOOLS	NON-PRE 6.0000	6.3713	3.9361	3.7106	6.2057	24.3400	2.0000	---	---	30.5332	22.0305	52.5637			
23010	BELLEVEUE SCHOOLS	PRE 6.0000	6.3713	3.9361	---	3.8778	8.2300	---	---	---	13.3167	15.0985	28.4152			
23010	BELLEVEUE SCHOOLS	NON-PRE 6.0000	6.3713	3.9361	---	3.8778	26.2300	---	---	---	13.3167	33.0985	46.4152			
13070	HARPER CREEK SCHOOLS	PRE 6.0000	6.3713	3.9361	3.7106	6.2057	7.0000	2.0000	---	---	25.3632	9.8605	35.2237			
13070	HARPER CREEK SCHOOLS	NON-PRE 6.0000	6.3713	3.9361	3.7106	6.2057	25.0000	2.0000	---	---	43.3632	9.8605	53.2237			
13120	PENNFIELD SCHOOLS	PRE 6.0000	6.3713	3.9361	3.7106	6.2057	7.5900	2.0000	---	---	22.1582	13.6555	35.8137			
13120	PENNFIELD SCHOOLS	NON-PRE 6.0000	6.3713	3.9361	3.7106	6.2057	25.5900	2.0000	---	---	22.1582	22.6555	53.8137			
<b>19 SHERIDAN TOWNSHIP</b>																
13010	ALBION SCHOOLS	PRE 6.0000	6.3713	0.7985	3.7106	6.2057	2.7500	2.2500	---	---	16.3632	11.7229	28.0861			
13010	ALBION SCHOOLS	NON-PRE 6.0000	6.3713	0.7985	3.7106	6.2057	20.7500	2.2500	---	---	16.3632	29.7229	46.0861			
13095	MAR LEE SCHOOLS	PRE 6.0000	6.3713	0.7985	3.7106	6.2057	4.2255	---	---	---	16.3632	10.9484	27.3116			
13095	MAR LEE SCHOOLS	NON-PRE 6.0000	6.3713	0.7985	3.7106	6.2057	22.2255	---	---	---	16.3632	28.9484	45.3116			
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	26.9500	---	---	---	11.3779	36.8519	48.2298			



**SUMMARY OF 2012 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 Districts	District Library	Other Authorities (Fire, DDA, etc.)	Summer Total	Winter Total	Grand Total			
<b>20 TEKONSHA TOWNSHIP</b>															
13080	HOMER SCHOOLS	PRE	6.0000	6.3713	4.3523	3.7106	6.2057	7.0000	---	0.4831	16.3632	17.7598	34.1230		
13080	HOMER SCHOOLS	NON-PRE	6.0000	6.3713	4.3523	3.7106	6.2057	25.0000	---	0.4831	16.3632	35.7598	52.1230		
13130	TEKONSHA SCHOOLS	PRE	6.0000	6.3713	4.3523	3.7106	6.2057	3.3500	---	0.4831	16.3632	14.1098	30.4730		
13130	TEKONSHA SCHOOLS	NON-PRE	6.0000	6.3713	4.3523	3.7106	6.2057	21.3500	---	0.4831	16.3632	32.1098	48.4730		
13130	TEKONSHA SCHOOLS (Tribal/Indian Village Only)	PRE	6.0000	6.3713	15.3523	3.7106	6.2057	3.3500	---	0.4831	27.3632	14.1098	41.4730		
13130	TEKONSHA SCHOOLS (Tribal/Indian Village Only)	NON-PRE	6.0000	6.3713	15.3523	3.7106	6.2057	21.3500	---	0.4831	27.3632	32.1098	59.4730		
13135	UNION CITY SCHOOLS	PRE	6.0000	6.3713	4.3523	3.7106	6.2057	4.5000	---	0.4831	16.3632	15.2598	31.6230		
13135	UNION CITY SCHOOLS	NON-PRE	6.0000	6.3713	4.3523	3.7106	6.2057	22.5000	---	0.4831	16.3632	33.2598	49.6230		
<b>51 CITY OF ALBION</b>															
13010	ALBION SCHOOLS	PRE	6.0000	6.3713	18.0802	3.7106	6.2057	2.7500	---	---	34.4434	10.9244	45.3678		
13010	ALBION SCHOOLS	NON-PRE	6.0000	6.3713	18.0802	3.7106	6.2057	20.7500	---	---	34.4434	28.9244	63.3678		
13010	ALBION SCHOOLS RENAISSANCE ZONE(S)	NON-PRE	---	---	---	---	---	2.6500	---	---	0.0000	2.6500	2.6500		
<b>52 CITY OF BATTLE CREEK</b>															
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	14.7360	3.7106	6.2057	6.3400	2.0000	---	34.2692	11.0944	45.3636		
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	14.7360	3.7106	6.2057	24.3400	2.0000	---	43.2692	20.0944	63.3636		
13020	BATTLE CREEK SCHOOLS RENAISSANCE ZONE(S)	PRE	---	---	---	---	---	4.3400	---	---	2.1700	2.1700	4.3400		
13020	BATTLE CREEK SCHOOLS RENAISSANCE ZONE(S)	NON-PRE	---	---	---	---	---	4.3400	---	---	2.1700	2.1700	4.3400		
39020	CLIMAX-SCOTT'S SCHOOLS	PRE	6.0000	6.3713	14.7360	2.8135	4.8666	7.2000	---	---	28.9274	13.0600	41.9874		
39020	CLIMAX-SCOTT'S SCHOOLS	NON-PRE	6.0000	6.3713	14.7360	2.8135	4.8666	25.2000	---	---	28.9274	31.0600	59.9874		
13070	HARPER CREEK SCHOOLS	PRE	6.0000	6.3713	14.7360	3.7106	6.2057	7.0000	2.0000	---	38.0992	7.9244	46.0236		
13070	HARPER CREEK SCHOOLS	NON-PRE	6.0000	6.3713	14.7360	3.7106	6.2057	25.0000	2.0000	---	56.0992	7.9244	64.0236		
13090	LAKEVIEW SCHOOLS	PRE	6.0000	6.3713	14.7360	3.7106	6.2057	4.8000	---	---	33.4992	10.3244	43.8236		
13090	LAKEVIEW SCHOOLS	NON-PRE	6.0000	6.3713	14.7360	3.7106	6.2057	22.8000	2.0000	---	42.4992	19.3244	61.8236		
13120	PENNFIELD SCHOOLS	PRE	6.0000	6.3713	14.7360	3.7106	6.2057	7.5900	---	---	34.8942	11.7194	46.6136		
13120	PENNFIELD SCHOOLS	NON-PRE	6.0000	6.3713	14.7360	3.7106	6.2057	25.5900	2.0000	---	43.8942	20.7194	64.6136		
<b>53 CITY OF MARSHALL</b>															
13110	MARSHALL SCHOOLS	PRE	6.0000	6.3713	16.8862	3.7106	6.2057	7.8800	2.0711	0.4831	37.4372	12.1708	49.6080		
13110	MARSHALL SCHOOLS	NON-PRE	6.0000	6.3713	16.8862	3.7106	6.2057	25.8800	2.0711	0.4831	46.4372	21.1708	67.6080		
13110	MARSHALL SCHOOLS (IDA Only)	PRE	6.0000	6.3713	16.8862	3.7106	6.2057	7.8800	2.0711	2.0960	39.0501	12.1708	51.2209		
13110	MARSHALL SCHOOLS (IDA Only)	NON-PRE	6.0000	6.3713	16.8862	3.7106	6.2057	25.8800	2.0711	2.0960	48.0501	21.1708	69.2209		
<b>54 CITY OF SPRINGFIELD</b>															
13020	BATTLE CREEK SCHOOLS	PRE	6.0000	6.3713	15.0000	3.7106	6.2057	6.3400	2.0000	---	34.5332	11.0944	45.6276		
13020	BATTLE CREEK SCHOOLS	NON-PRE	6.0000	6.3713	15.0000	3.7106	6.2057	24.3400	2.0000	---	43.5332	20.0944	63.6276		

\*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.  
 \*\*Property receiving the homeowner's principal residence exemption and/or the qualified agricultural property exemption  
 This form contains only ad valorem millages which are levied against all property. Special assessment amounts are available through your local unit of government.

Statement Showing Mills Apportioned by the County Board of Commissioners  
of the County of CALHOUN for the Year 2012

(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	\$3,537,243,350	5.3779	\$ 19,022,941.01	0.9934	\$ 3,513,897.54	0.0000	\$ -	\$ 22,536,838.56
STATE ED. TAX	\$3,537,243,350	6.0000	\$ 21,223,460.10					
*Sections (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 / 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.	\$36,696,342	0.9658	\$ 35,441.33	0.9721	\$ 35,672.51	0.0000	\$ -	\$ 71,113.84
ATHENS TWP.	\$69,100,890	0.8832	\$ 61,029.91	0.0000	\$ -	0.0000	\$ -	\$ 61,029.91
BEDFORD TWP.	\$181,193,758	0.8919	\$ 161,606.71	0.0000	\$ -	0.0000	\$ -	\$ 161,606.71
BURLINGTON TWP.	\$45,013,100	0.8729	\$ 39,291.93	1.0000	\$ 45,013.10	0.0000	\$ -	\$ 84,305.03
CLARENCE TWP.	\$70,379,030	0.6116	\$ 43,043.81	0.5000	\$ 35,189.52	0.0000	\$ -	\$ 78,233.33
CLARENDON TWP.	\$32,358,790	1.0000	\$ 32,358.79	2.2371	\$ 72,389.85	0.0000	\$ -	\$ 104,748.64
CONNIS TWP.	\$52,957,510	0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
ECKFORD TWP.	\$54,470,000	0.8979	\$ 48,908.61	1.1021	\$ 60,031.39	0.0000	\$ -	\$ 108,940.00
EMMETT TWP.	\$348,933,656	0.8432	\$ 294,220.86	0.0000	\$ -	0.0000	\$ -	\$ 294,220.86
FREDONIA TWP.	\$55,659,400	0.8306	\$ 46,230.70	1.9811	\$ 110,266.84	0.0000	\$ -	\$ 156,497.53
HOMER TWP.	\$58,586,370	0.9416	\$ 55,164.93	1.0000	\$ 58,586.37	0.0000	\$ -	\$ 113,751.30
LEE TWP.	\$39,921,900	0.9295	\$ 37,107.41	0.0000	\$ -	0.0000	\$ -	\$ 37,107.41
LERROY TWP.	\$120,761,318	0.7635	\$ 92,201.27	0.0000	\$ -	0.0000	\$ -	\$ 92,201.27
MARENGO TWP.	\$70,029,141	0.8387	\$ 58,733.44	0.1484	\$ 10,392.32	0.0000	\$ -	\$ 69,125.77
MARSHALL TWP.	\$125,178,253	0.8061	\$ 100,906.19	1.5000	\$ 187,767.38	0.0000	\$ -	\$ 288,673.57
NEWTON TWP.	\$87,558,133	0.8224	\$ 72,007.81	0.0000	\$ -	0.0000	\$ -	\$ 72,007.81
PENNFIELD TWP.	\$199,583,640	0.9361	\$ 186,830.25	3.0000	\$ 598,750.92	0.0000	\$ -	\$ 785,581.17
SHERIDAN TWP.	\$49,273,580	0.7985	\$ 39,344.95	0.0000	\$ -	0.0000	\$ -	\$ 39,344.95
TEKONSHA TWP.	\$43,751,081	0.8921	\$ 39,030.34	3.4602	\$ 151,387.49	0.0000	\$ -	\$ 190,417.83
ALBION CITY	\$107,575,318	10.3802	\$ 1,116,653.32	6.5000	\$ 699,239.57	1.2000	\$ 129,776.06	\$ 1,945,668.94
BATTLE CREEK CITY	\$1,395,118,001	10.9270	\$ 15,244,454.40	0.0000	\$ -	3.8090	\$ 5,482,022.05	\$ 20,726,476.45
MARSHALL CITY	\$210,569,708	15.4629	\$ 3,256,018.34	1.4233	\$ 299,703.87	0.0000	\$ -	\$ 3,555,722.20
SPRINGFIELD CITY	\$82,574,431	14.0000	\$ 1,156,042.03	0.0000	\$ -	1.0000	\$ 82,574.43	\$ 1,238,616.47
ATHENS VLG	\$17,428,838	9.5259	\$ 166,025.37	0.0000	\$ -	3.0000	\$ 52,286.51	\$ 218,311.88
BURLINGTON VLG	\$3,373,500	9.8516	\$ 33,234.37	0.0000	\$ -	0.0000	\$ -	\$ 33,234.37
HOMER VLG		11.3748	\$ -	4.5990	\$ -	0.0000	\$ -	\$ -
TEKONSHA VLG	\$12,080,631	11.0000	\$ 132,886.94	0.0000	\$ -	0.0000	\$ -	\$ 132,886.94
UNION CITY VLG		9.9972	\$ -	3.9897	\$ -	0.0000	\$ -	\$ -



Statement Showing Mills Apportioned by the County Board of Commissioners of the County of CALHOUN for the Year 2012

(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	\$7,909,792,188	2.8135	\$ 22,254,200.32	0.0000	\$ -	\$ 22,254,200.32	BRANCH	\$952,160,746	0.1199	\$ 114,164.07	1.8323	\$ 1,744,644.13	0.0000	\$ -	\$ 1,858,808.21
KELLOGG CC	\$3,424,536,024	3.7106	\$ 12,707,083.37	0.0000	\$ -	\$ 12,707,083.37	CALHOUN	\$3,744,220,631	0.2519	\$ 943,169.18	5.9538	\$ 22,292,340.79	0.0000	\$ -	\$ 23,235,509.97
							EATON	\$1,072,229,809	0.1843	\$ -	3.6935	\$ -	0.0000	\$ -	\$ -
							HILLSDALE	\$4,149,032,659	0.3422	\$ 286,714.25	3.8918	\$ 4,172,903.97	0.0000	\$ -	\$ 4,459,618.22
							JACKSON	\$7,280,015,586	3.0416	\$ 22,142,895.41	7.7678	\$ 32,228,855.89	0.0000	\$ -	\$ 33,648,654.86
							KALAMAZOO				1.5000	\$ 10,920,023.38	0.3250	\$ 2,384,831.23	\$ 35,447,750.02

\*Section 111 and 112 Article 10, Constitution of Michigan (Zero Taxable Value)

