



# 2017 Calhoun County Apportionment Report

With Related Supplemental Information

Prepared for the Calhoun County Board of Commissioners



Marshall Regional Law Enforcement Center



## CALHOUN COUNTY EQUALIZATION DEPARTMENT

315 W. Green St.  
Marshall, MI 49068

Office (269) 781-0745  
Fax (269) 781-0647

DATE: October 12, 2017  
TO: Calhoun County Board of Commissioners  
FROM: Judy Nelson, Equalization Director  
SUBJECT: 2017 Calhoun County Apportionment Report

As required by state statute, the Calhoun County Equalization Department has prepared this Apportionment Report for your review and analysis. By September 30th each year, every taxing jurisdiction that levies a millage in the County is required to submit a Tax Rate Request Form to the Calhoun County Clerk. That form, when approved by the Calhoun County Board of Commissioners through the apportionment process, serves as each taxing jurisdiction's authority to levy a property tax in the County.

This Apportionment Report is a compilation of the Tax Rate Request Forms. It shows all millage rates levied within Calhoun County by the various taxing jurisdictions along with the estimated revenue generated by the millage as applied to their respective taxable values.

Please note that the taxable valuations contained in the report are based on the ad valorem values that were approved by the Board of Commissioners at its County Equalization session held in April, and as such, do not account for any subsequent adjustments made by the July Boards of Review, Michigan Tax Tribunal or State Tax Commission.

Also note that, if additional millage is approved in the November election for levy this year for any of the County's taxing jurisdictions, then this County Board of Commissioners will need to adopt an amended apportionment of this County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Judy K. Nelson".

Judy K. Nelson  
Calhoun County Equalization Director

The statutory responsibilities of the County Board of Commissioners in this matter are as follows:

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**

Act 206 of 1893

MCL 211, Sec. 37.

The county board of commissioners, either at a session held not later than October 31 in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millage to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millage by local units in the county pursuant to the certification.

# Calhoun County 2017 Apportionment Report

## *Table of Contents*

<b>Helpful Information (not part of the required report)-</b> Complete Breakdown of Millage Rates by Taxing Jurisdiction	Pages....1-11
Total Millage Levied by Local Assessing Unit	Pages....12-16
How to Calculate Annual Property Taxes	Page.....17
Special Assessment Taxable Values, Millage & Revenues	Page.... 18
<b>The Apportionment Report- (Taxable Values, Millage &amp; Revenues)</b> Countywide Summary- Property Tax Levy Estimates	Page.....19
Calhoun County and Authorities	Page.....20
Townships	Page.....21
Cities and Villages	Page.....22
Local School Districts	Pages....23-27
Intermediate School Districts	Pages....28-30
Community Colleges	Pages....31-32
Certification	Page.....33
Resolution to Adopt	Page.....34

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	ALBION TWP		ALBION		ATHENS TWP		ATHENS TWP		ATHENS TWP		BEDFORD		BEDFORD	
	MARSHALL w Albion debt		HOMER		ATHENS		ATHENS		UNION CITY		BATTLE CREEK		GULL LAKE	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.9658		0.9658		0.8832		0.8832		0.8832		0.8869		0.8869
Twp or City X-Voted Oper.		0.9721		0.9721		0.0000		0.0000		0.0000		0.0000		0.0000
Twp or City Debt														
District Library		2.5000		2.5000							2.0000			
Marshall Fire Ftrs - Amb														
Marshall DDA (District Only)														
Village Operating							9.5259							
Village Debt							0.0000							
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		1.0000				3.5000		3.5000		4.5000	1.0000	1.0000		0.6454
School Debt		2.3100		7.0000		0.4900		0.4900		0.0000	2.0000	2.0000		4.0400
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519	0.1300	0.1219		0.1444
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538	3.0000	2.9538		4.3934
KRESA Enhancement														1.5000
KRESA Debt														0.3650
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068		
Kalamazoo Valley Com. Col.														2.8089
<b>Total for Homestead</b>	11.3779	18.6606	11.3779	22.3506	11.3779	15.7859	20.9038	15.7859	11.3779	16.2959	21.3147	9.8628	11.3779	15.8774
<b>Annual Total</b>	<b>30.0385</b>		<b>33.7285</b>		<b>27.1638</b>		<b>36.6897</b>		<b>27.6738</b>		<b>31.1775</b>		<b>27.2553</b>	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		18.0000	9.0000	9.0000		18.0000
<b>Total for Non-Hm</b>	11.3779	36.6606	11.3779	40.3506	11.3779	33.7859	20.9038	33.7859	11.3779	34.2959	30.3147	18.8628	11.3779	33.8774
<b>Annual Total</b>	<b>48.0385</b>		<b>51.7285</b>		<b>45.1638</b>		<b>54.6897</b>		<b>45.6738</b>		<b>49.1775</b>		<b>45.2553</b>	
Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below. Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.														
<b>Special Asmt Mills</b>		3.0000		3.0000		3.0000		3.0000		3.0000		4.5000		4.5000
<b>HmStd w/ Spec Asmt</b>	11.3779	21.6606	11.3779	25.3506	11.3779	19.0859	20.9038	19.0859	11.3779	19.5959	21.3147	14.3628	11.3779	20.3774
<b>Annual Total</b>	<b>33.0385</b>		<b>36.7285</b>		<b>30.4638</b>		<b>39.9897</b>		<b>30.9738</b>		<b>35.6775</b>		<b>31.7553</b>	
<b>Non-Hm w/ Spec Asmt</b>	11.3779	39.6606	11.3779	43.3506	11.3779	37.0859	20.9038	37.0859	11.3779	37.5959	30.3147	23.3628	11.3779	38.3774
<b>Annual Total</b>	<b>51.0385</b>		<b>54.7285</b>		<b>48.4638</b>		<b>57.9897</b>		<b>48.9738</b>		<b>53.6775</b>		<b>49.7553</b>	

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	BEDFORD		BEDFORD		BEDFORD		BURLINGTON		BURLINGTON		BURLINGTON		BURLINGTON	
	HASTINGS		PENNFIELD		PENNFIELD		ATHENS		TEKONSHA		UNION CITY		UNION CITY	
					w Hastings Debt								BURLINGTON	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8869		0.8869		0.8869		0.8699		0.8699		0.8699		0.8699
Twp or City X-Voted Oper.		0.0000		0.0000		0.0000		1.3000		1.3000		1.3000		1.3000
Twp or City Debt														
District Library			2.0000		2.0000									
Marshall Fire Ftrs - Amb							0.7000		0.7000		0.7000		0.7000	
Marshall DDA (District Only)														
Village Operating													9.8043	
Village Debt													0.0000	
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9921					3.5000		0.9977		4.5000		4.5000	
School Debt		8.1500	5.3000	5.3000	5.3000	5.3000	0.4900		0.0000		0.0000		0.0000	
ISD Allocated		0.1185	0.1300	0.1219	0.1300	0.1219	0.2519		0.2519		0.2519		0.2519	
ISD - Voc & Spec Ed		1.809	3.0000	2.9538	3.0000	2.9538	5.9538		5.9538		5.9538		5.9538	
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College			1.8068	1.8068	1.8068	1.8068	3.6136		3.6136		3.6136		3.6136	
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	11.3779	13.0499	23.6147	12.1628	23.6147	12.1628	11.3779	17.7726	11.3779	14.7803	11.3779	18.2826	21.1822	18.2826
<b>Annual Total</b>	24.4278		35.7775		35.7775		29.1505		26.1582		29.6605		39.4648	
School Non-Homestead		17.9262	9.0000	9.0000	9.0000	9.0000		18.0000		17.8290		18.0000		18.0000
<b>Total for Non-Hm</b>	11.3779	30.9761	32.6147	21.1628	32.6147	21.1628	11.3779	35.7726	11.3779	32.6093	11.3779	36.2826	21.1822	36.2826
<b>Annual Total</b>	42.354		53.7775		53.7775		47.1505		43.9872		47.6605		57.4648	
<b>Special Asmt Mills</b>		4.5000		4.5000		4.5000								
<b>HmStd w/ Spec Asmt</b>	11.3779	17.5499	23.6147	16.6628	23.6147	16.6628	11.3779	17.7726	11.3779	14.7803	11.3779	18.2826	21.1822	18.2826
<b>Annual Total</b>	28.9278		40.2775		40.2775		29.1505		26.1582		29.6605		39.4648	
<b>Non-Hm w/ Spec Asmt</b>	11.3779	35.4761	32.6147	25.6628	32.6147	25.6628	11.3779	35.7726	11.3779	32.6093	11.3779	36.2826	21.1822	36.2826
<b>Annual Total</b>	46.854		58.2775		58.2775		47.1505		43.9872		47.6605		57.4648	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.  
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	BURLINGTON		CLARENCE		CLARENCE		CLARENCE		CLAREDON		CLAREDON		CONVIS	
	UNION CITY		MAR-LEE		OLIVET		SPRINGPORT		HOMER		TEKONSHA		BELLEVUE	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.8699		0.8015		0.8015		0.8015		0.8615		0.8615		0.0000	
Twp or City X-Voted Oper.	1.3000		0.1955		0.1955		0.1955		2.3816		2.3816		0.0000	
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb		0.7000							0.7000		0.7000		0.7000	
Marshall DDA (District Only)														
Village Operating	13.7193													
Village Debt	0.0000													
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		4.5000		0.7499							0.9977			
School Debt		0.0000		2.1200		12.0400		6.2000		7.0000		0.0000	9.1200	
ISD Allocated		0.2519		0.2519		0.2519		0.3422		0.2519		0.2519	0.2519	
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		8.4178		5.9538		5.9538	5.9538	
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136					3.6136		3.6136			
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	25.0972	18.2826	11.3779	14.7796	11.3779	20.3361	11.3779	17.0504	11.3779	21.8558	11.3779	15.8535	11.3779	17.1191
<b>Annual Total</b>	<b>43.3798</b>		<b>26.1575</b>		<b>31.7140</b>		<b>28.4283</b>		<b>33.2337</b>		<b>27.2314</b>		<b>28.4970</b>	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		18.0000		17.8290	18.0000	
<b>Total for Non-Hm</b>	25.0972	36.2826	11.3779	32.7796	11.3779	38.3361	11.3779	35.0504	11.3779	39.8558	11.3779	33.6825	11.3779	35.1191
<b>Annual Total</b>	<b>61.3798</b>		<b>44.1575</b>		<b>49.7140</b>		<b>46.4283</b>		<b>51.2337</b>		<b>45.0604</b>		<b>46.4970</b>	
Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below. Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.														
<b>Special Asmt Mills</b>			0.5000		0.5000		0.5000							
<b>HmStd w/ Spec Asmt</b>	25.0972	18.2826	11.3779	15.2796	11.3779	20.8361	11.3779	17.5504	11.3779	21.8558	11.3779	15.8535	11.3779	17.1191
<b>Annual Total</b>	<b>43.3798</b>		<b>26.6575</b>		<b>32.2140</b>		<b>28.9283</b>		<b>33.2337</b>		<b>27.2314</b>		<b>28.4970</b>	
<b>Non-Hm w/ Spec Asmt</b>	25.0972	36.2826	11.3779	33.2796	11.3779	38.8361	11.3779	35.5504	11.3779	39.8558	11.3779	33.6825	11.3779	35.1191
<b>Annual Total</b>	<b>61.3798</b>		<b>44.6575</b>		<b>50.2140</b>		<b>46.9283</b>		<b>51.2337</b>		<b>45.0604</b>		<b>46.4970</b>	

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	CONVIS		CONVIS		CONVIS		ECKFORD		ECKFORD		ECKFORD		ECKFORD	
	MARSHALL		OLIVET		PENNFIELD		MARSHALL w Albion debt		HOMER		MAR-LEE		MARSHALL	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.0000		0.0000		0.0000		0.8942		0.8942		0.8942		0.8942	
Twp or City X-Voted Oper.	0.0000		0.0000		0.0000		0.9959		0.9959		0.9959		0.9959	
Twp or City Debt														
District Library						2.0000		1.6711		1.6711		1.6711		1.6711
Marshall Fire Ftrs - Amb		0.7000		0.7000		0.7000		0.7000		0.7000		0.7000		0.7000
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		1.0000						1.0000				0.7499		1.0000
School Debt		7.0500		12.0400		10.6000		2.3100		7.0000		2.1200		7.0500
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136				3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	11.3779	19.6627	11.3779	20.0391	11.3779	24.2127	11.3779	18.4839	11.3779	22.1739	11.3779	18.0438	11.3779	23.2239
<b>Annual Total</b>	<b>31.0406</b>		<b>31.4170</b>		<b>35.5906</b>		<b>29.8618</b>		<b>33.5518</b>		<b>29.4217</b>		<b>34.6018</b>	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000
<b>Total for Non-Hm</b>	11.3779	37.6627	11.3779	38.0391	11.3779	42.2127	11.3779	36.4839	11.3779	40.1739	11.3779	36.0438	11.3779	41.2239
<b>Annual Total</b>	<b>49.0406</b>		<b>49.4170</b>		<b>53.5906</b>		<b>47.8618</b>		<b>51.5518</b>		<b>47.4217</b>		<b>52.6018</b>	
<b>Special Asmt Mills</b>														
<b>HmStd w/ Spec Asmt</b>	11.3779	19.6627	11.3779	20.0391	11.3779	24.2127	11.3779	18.4839	11.3779	22.1739	11.3779	18.0438	11.3779	23.2239
<b>Annual Total</b>	<b>31.0406</b>		<b>31.4170</b>		<b>35.5906</b>		<b>29.8618</b>		<b>33.5518</b>		<b>29.4217</b>		<b>34.6018</b>	
<b>Non-Hm w/ Spec Asmt</b>	11.3779	37.6627	11.3779	38.0391	11.3779	42.2127	11.3779	36.4839	11.3779	40.1739	11.3779	36.0438	11.3779	41.2239
<b>Annual Total</b>	<b>49.0406</b>		<b>49.4170</b>		<b>53.5906</b>		<b>47.8618</b>		<b>51.5518</b>		<b>47.4217</b>		<b>52.6018</b>	



2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	EMMETT		EMMETT		FREDONIA		FREDONIA		FREDONIA		FREDONIA		FREDONIA	
	BATTLE CREEK		HARPER CREEK		HARPER CREEK		HOMER		MARSHALL		TEKONSHA		UNION CITY	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.8432		0.8432		0.8239		0.8239		0.8239		0.8239		0.8239	
Twp or City X-Voted Oper.	0.0000		0.0000		1.9654		1.9654		1.9654		1.9654		1.9654	
Twp or City Debt														
District Library		2.0000		2.0000		2.0000		1.6711		1.6711		1.6711		1.6711
Marshall Fire Ftrs - Amb						0.7000		0.7000		0.7000		0.7000		0.7000
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site	1.0000	1.0000							0.5000	0.5000		0.9977		4.5000
School Debt	2.0000	2.0000	7.1200		7.1200		7.0000		3.5250	3.5250		0.0000		0.0000
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219	0.2519		0.1300	0.1219		0.2519		0.2519
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538	5.9538		3.0000	2.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068		3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	19.3147	11.8191	23.4347	8.8191	21.6279	13.2720	11.3779	23.0731	18.5329	16.9681	11.3779	17.0708	11.3779	20.5731
<b>Annual Total</b>	<b>31.1338</b>		<b>32.2538</b>		<b>34.8999</b>		<b>34.4510</b>		<b>35.5010</b>		<b>28.4487</b>		<b>31.9510</b>	
School Non-Homestead	9.0000	9.0000	18.0000		18.0000		18.0000		9.0000	9.0000		17.8290		18.0000
<b>Total for Non-Hm</b>	28.3147	20.8191	41.4347	8.8191	39.6279	13.2720	11.3779	41.0731	27.5329	25.9681	11.3779	34.8998	11.3779	38.5731
<b>Annual Total</b>	<b>49.1338</b>		<b>50.2538</b>		<b>52.8999</b>		<b>52.4510</b>		<b>53.5010</b>		<b>46.2777</b>		<b>49.9510</b>	
<b>Special Asmt Mills</b>		4.1990		4.1990										
<b>HmStd w/ Spec Asmt</b>	19.3147	16.0181	23.4347	13.0181	21.6279	13.2720	11.3779	23.0731	18.5329	16.9681	11.3779	17.0708	11.3779	20.5731
<b>Annual Total</b>	<b>35.3328</b>		<b>36.4528</b>		<b>34.8999</b>		<b>34.4510</b>		<b>35.5010</b>		<b>28.4487</b>		<b>31.9510</b>	
<b>Non-Hm w/ Spec Asmt</b>	28.3147	25.0181	41.4347	13.0181	39.6279	13.2720	11.3779	41.0731	27.5329	25.9681	11.3779	34.8998	11.3779	38.5731
<b>Annual Total</b>	<b>53.3328</b>		<b>54.4528</b>		<b>52.8999</b>		<b>52.4510</b>		<b>53.5010</b>		<b>46.2777</b>		<b>49.9510</b>	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.  
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	HOMER		HOMER		HOMER		LEE		LEE		LEE		LEROY	
	HOMER		HOMER		LITCHFIELD		MAR-LEE		MARSHALL		OLIVET		ATHENS	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.9146		0.9146		0.9146		0.9295		0.9295		0.9295		0.7635
Twp or City X-Voted Oper.		1.0000		1.0000		1.0000		0.0000		0.0000		0.0000		0.0000
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb								0.7000		0.7000		0.7000		
Marshall DDA (District Only)														
Village Operating			15.9738											
Village Debt			0.0000											
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site						0.7494		0.7499		1.0000				3.5000
School Debt		7.0000		7.0000		0.0000		2.1200		7.0500		12.0400		0.4900
ISD Allocated		0.2519		0.2519		0.2674		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		3.8918		5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136				3.6136		3.6136				3.6136
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	11.3779	19.8273	27.3517	19.8273	11.3779	7.9166	11.3779	15.4121	11.3779	20.5922	11.3779	20.9686	11.3779	15.6662
<b>Annual Total</b>	<b>31.2052</b>		<b>47.1790</b>		<b>19.2945</b>		<b>26.7900</b>		<b>31.9701</b>		<b>32.3465</b>		<b>27.0441</b>	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000
<b>Total for Non-Hm</b>	11.3779	37.8273	27.3517	37.8273	11.3779	25.9166	11.3779	33.4121	11.3779	38.5922	11.3779	38.9686	11.3779	33.6662
<b>Annual Total</b>	<b>49.2052</b>		<b>65.1790</b>		<b>37.2945</b>		<b>44.7900</b>		<b>49.9701</b>		<b>50.3465</b>		<b>45.0441</b>	
<b>Special Asmt Mills</b>		1.1000				1.1000								
<b>HmStd w/ Spec Asmt</b>	11.3779	20.9273	27.3517	19.8273	11.3779	9.0166	11.3779	15.4121	11.3779	20.5922	11.3779	20.9686	11.3779	15.6662
<b>Annual Total</b>	<b>32.3052</b>		<b>47.1790</b>		<b>20.3945</b>		<b>26.7900</b>		<b>31.9701</b>		<b>32.3465</b>		<b>27.0441</b>	
<b>Non-Hm w/ Spec Asmt</b>	11.3779	38.9273	27.3517	37.8273	11.3779	27.0166	11.3779	33.4121	11.3779	38.5922	11.3779	38.9686	11.3779	33.6662
<b>Annual Total</b>	<b>50.3052</b>		<b>65.1790</b>		<b>38.3945</b>		<b>44.7900</b>		<b>49.9701</b>		<b>50.3465</b>		<b>45.0441</b>	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.  
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	LEROY		LEROY		LEROY		MARENGO		MARENGO		MARENGO		MARSHALL	
	CLIMAX/SCOTTS		HARPER CREEK		HARPER CREEK w ATHENS DEBT		MARSHALL w Albion debt		MAR-LEE		MARSHALL		HARPER CREEK	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.7635		0.7635		0.7635		0.8387		0.8387		0.8387		0.8061
Twp or City X-Voted Oper.		0.0000		0.0000		0.0000		1.1613		1.1613		1.1613		1.5000
Twp or City Debt														
District Library				2.0000		2.0000							1.6711	2.0000
Marshall Fire Ftrs - Amb								1.6711		1.6711			1.6711	
Marshall DDA (District Only)								0.7000		0.7000			0.7000	0.7000
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	6.0000
School Building & Site								1.0000		0.7499		1.0000		
School Debt		6.4500		7.1200		0.4900		2.3100		2.1200		7.0500		7.1200
ISD Allocated		0.1444		0.1300		0.1219		0.2519		0.2519		0.2519		0.1300
ISD - Voc & Spec Ed		4.3934		3.0000		2.9538		3.0000		2.9538		5.9538		3.0000
KRESA Enhancement		1.5000						5.9538		5.9538		5.9538		2.9538
KRESA Debt		0.3650												
Kellogg Com. College				3.6136		3.6136		3.6136		3.6136		3.6136		1.8068
Kalamazoo Valley Com. Col.		2.8089												1.8068
<b>Total for Homestead</b>	11.3779	17.5186	21.6279	10.5462	14.9979	10.5462	11.3779	18.5938	11.3779	18.1537	11.3779	23.3338	25.4347	8.9820
<b>Annual Total</b>	<b>28.8965</b>		<b>32.1741</b>		<b>25.5441</b>		<b>29.9717</b>		<b>29.5316</b>		<b>34.7117</b>		<b>34.4167</b>	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000		18.0000
<b>Total for Non-Hm</b>	11.3779	35.5186	39.6279	10.5462	32.9979	10.5462	11.3779	36.5938	11.3779	36.1537	11.3779	41.3338	43.4347	8.9820
<b>Annual Total</b>	<b>46.8965</b>		<b>50.1741</b>		<b>43.5441</b>		<b>47.9717</b>		<b>47.5316</b>		<b>52.7117</b>		<b>52.4167</b>	
<b>Special Asmt Mills</b>														
<b>HmStd w/ Spec Asmt</b>	11.3779	17.5186	21.6279	10.5462	14.9979	10.5462	11.3779	18.5938	11.3779	18.1537	11.3779	23.3338	25.4347	8.9820
<b>Annual Total</b>	<b>28.8965</b>		<b>32.1741</b>		<b>25.5441</b>		<b>29.9717</b>		<b>29.5316</b>		<b>34.7117</b>		<b>34.4167</b>	
<b>Non-Hm w/ Spec Asmt</b>	11.3779	35.5186	39.6279	10.5462	32.9979	10.5462	11.3779	36.5938	11.3779	36.1537	11.3779	41.3338	43.4347	8.9820
<b>Annual Total</b>	<b>46.8965</b>		<b>50.1741</b>		<b>43.5441</b>		<b>47.9717</b>		<b>47.5316</b>		<b>52.7117</b>		<b>52.4167</b>	

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	MARSHALL		NEWTON		NEWTON		NEWTON		NEWTON		PENNFIELD		PENNFIELD	
	MARSHALL		ATHENS		HARPER CREEK		MARSHALL		UNION CITY		BATTLE CREEK		BELLEVUE	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.8061		0.8224		0.8224		0.8224		0.8224		0.8224		0.9292	0.9292
Twp or City X-Voted Oper.	1.5000		0.0000		0.0000		0.0000		0.0000		0.0000		4.4671	4.4671
Twp or City Debt													2.0140	2.0140
District Library		1.6711				2.0000							2.0000	
Marshall Fire Ftrs - Amb		0.7000												
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site	0.5000	0.5000		3.5000				1.0000		4.5000	1.0000	1.0000		
School Debt	3.5250	3.5250		0.4900		7.1200		7.0500		0.0000	2.0000	2.0000		9.1200
ISD Allocated	0.1300	0.1219		0.2519		0.1300	0.1219	0.1300	0.1219		0.2519	0.1300	0.1219	0.2519
ISD - Voc & Spec Ed	3.0000	2.9538		5.9538		3.0000	2.9538	3.0000	2.9538		5.9538	3.0000	2.9538	5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	3.6136	
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	20.3397	14.6781	13.1847	13.9183	23.4347	8.7983	16.3147	14.8483	13.1847	14.4283	17.5079	20.1930	11.3779	23.8294
<b>Annual Total</b>	35.0178		27.1030		32.2330		31.1630		27.6130		37.7009		35.2073	
School Non-Homestead	9.0000	9.0000		18.0000	18.0000			18.0000		18.0000	9.0000	9.0000		18.0000
<b>Total for Non-Hm</b>	29.3397	23.6781	13.1847	31.9183	41.4347	8.7983	16.3147	32.8483	13.1847	32.4283	26.5079	29.1930	11.3779	41.8294
<b>Annual Total</b>	53.0178		45.1030		50.2330		49.1630		45.6130		55.7009		53.2073	
<b>Special Asmt Mills</b>														
<b>HmStd w/ Spec Asmt</b>	20.3397	14.6781	13.1847	13.9183	23.4347	8.7983	16.3147	14.8483	13.1847	14.4283	17.5079	20.1930	11.3779	23.8294
<b>Annual Total</b>	35.0178		27.1030		32.2330		31.1630		27.6130		37.7009		35.2073	
<b>Non-Hm w/ Spec Asmt</b>	29.3397	23.6781	13.1847	31.9183	41.4347	8.7983	16.3147	32.8483	13.1847	32.4283	26.5079	29.1930	11.3779	41.8294
<b>Annual Total</b>	53.0178		45.1030		50.2330		49.1630		45.6130		55.7009		53.2073	

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	PENNFIELD		PENNFIELD		SHERIDAN		SHERIDAN		SHERIDAN		TEKONSHA		TEKONSHA	
	HARPER CREEK		PENNFIELD		MARSHALL w Albion debt		MAR-LEE		SPRINGPORT		HOMER		TEKONSHA	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.9292		0.9292		0.7985		0.7985		0.7985		0.8891		0.8891	
Twp or City X-Voted Oper.	4.4671		4.4671		0.0000		0.0000		0.0000		1.9537		1.9537	
Twp or City Debt	2.0140		2.0140											
District Library	2.0000		2.0000		2.5000		-		-				-	
Marshall Fire Ftrs - Amb													0.7000	
Marshall DDA (District Only)														0.7000
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site						1.0000		0.7499						0.9977
School Debt	7.1200		5.3000	5.3000	2.3100		2.1200		6.2000		7.0000		0.0000	
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.2519		0.2519		0.3422		0.2519		0.2519	
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	5.9538		5.9538		8.4178		5.9538		5.9538	
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136				3.6136		3.6136
Kalamazoo Valley Com. Col.														
<b>Total for Homestead</b>	21.6279	17.1930	19.8079	22.4930	11.3779	17.5212	11.3779	14.5811	11.3779	16.8519	11.3779	21.4555	11.3779	15.4532
<b>Annual Total</b>	<b>38.8209</b>		<b>42.3009</b>		<b>28.8991</b>		<b>25.9590</b>		<b>28.2298</b>		<b>32.8334</b>		<b>26.8311</b>	
School Non-Homestead	18.0000		9.0000	9.0000		18.0000		18.0000		18.0000		18.0000		17.8290
<b>Total for Non-Hm</b>	39.6279	17.1930	28.8079	31.4930	11.3779	35.5212	11.3779	32.5811	11.3779	34.8519	11.3779	39.4555	11.3779	33.2822
<b>Annual Total</b>	<b>56.8209</b>		<b>60.3009</b>		<b>46.8991</b>		<b>43.9590</b>		<b>46.2298</b>		<b>50.8334</b>		<b>44.6601</b>	
<b>Special Asmt Mills</b>						5.5000		5.5000		5.5000				
<b>HmStd w/ Spec Asmt</b>	21.6279	17.1930	19.8079	22.4930	11.3779	23.0212	11.3779	20.0811	11.3779	22.3519	11.3779	21.4555	11.3779	15.4532
<b>Annual Total</b>	<b>38.8209</b>		<b>42.3009</b>		<b>34.3991</b>		<b>31.4590</b>		<b>33.7298</b>		<b>32.8334</b>		<b>26.8311</b>	
<b>Non-Hm w/ Spec Asmt</b>	39.6279	17.1930	28.8079	31.4930	11.3779	41.0212	11.3779	38.0811	11.3779	40.3519	11.3779	39.4555	11.3779	33.2822
<b>Annual Total</b>	<b>56.8209</b>		<b>60.3009</b>		<b>52.3991</b>		<b>49.4590</b>		<b>51.7298</b>		<b>50.8334</b>		<b>44.6601</b>	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.  
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2017 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	TEKONSHA		TEKONSHA		ALBION CITY		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK	
	TEKONSHA		UNION CITY		MARSHALL w Albion debt		BATTLE CREEK		CLIMAX/SCOTTS		HARPER CREEK		LAKEVIEW	
	TEKONSHA													
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.8891		0.8891		11.9736		10.7400		10.7400		10.7400		10.7400	
Twp or City X-Voted Oper.	1.9537		1.9537		7.5000		0.0000		0.0000		0.0000		0.0000	
Twp or City Debt					1.0000		5.0090		5.0090		5.0090		5.0090	
District Library	-		-			2.5000	2.0000				2.0000		2.0000	
Marshall Fire Ftrs - Amb		0.7000		0.7000										
Marshall DDA (District Only)														
Village Operating	11.0000													
Village Debt	0.0000													
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9977		4.5000		1.0000	1.0000	1.0000						
School Debt	0.0000		0.0000		2.3100		2.0000	2.0000		6.4500	7.1200		3.5000	3.5000
ISD Allocated	0.2519		0.2519		0.2519		0.1300	0.1219		0.1444	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed	5.9538		5.9538		5.9538		3.0000	2.9538		4.3934	3.0000	2.9538	3.0000	2.9538
KRESA Enhancement										1.5000				
KRESA Debt										0.3650				
Kellogg Com. College		3.6136		3.6136	1.8068	1.8068	1.8068	1.8068			1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.									2.8089					
<b>Total for Homestead</b>	22.3779	15.4532	11.3779	18.9555	33.6583	14.9159	37.0637	8.9759	29.9358	13.9462	41.1837	5.9759	37.5637	9.4759
<b>Annual Total</b>	37.8311		30.3334		48.5742		46.0396		43.8820		47.1596		47.0396	
School Non-Homestead		17.8290		18.0000		18.0000	9.0000	9.0000		18.0000	18.0000		9.0000	9.0000
<b>Total for Non-Hm</b>	22.3779	33.2822	11.3779	36.9555	33.6583	32.9159	46.0637	17.9759	29.9358	31.9462	59.1837	5.9759	46.5637	18.4759
<b>Annual Total</b>	55.6601		48.3334		66.5742		64.0396		61.8820		65.1596		65.0396	
<b>Special Asmt Mills</b>														
<b>HmStd w/ Spec Asmt</b>	22.3779	15.4532	11.3779	18.9555	33.6583	14.9159	37.0637	8.9759	29.9358	13.9462	41.1837	5.9759	37.5637	9.4759
<b>Annual Total</b>	37.8311		30.3334		48.5742		46.0396		43.8820		47.1596		47.0396	
<b>Non-Hm w/ Spec Asmt</b>	22.3779	33.2822	11.3779	36.9555	33.6583	32.9159	46.0637	17.9759	29.9358	31.9462	59.1837	5.9759	46.5637	18.4759
<b>Annual Total</b>	55.6601		48.3334		66.5742		64.0396		61.8820		65.1596		65.0396	

2017 SCHOOL DISTRICT -> VILLAGE ->	BATTLE CREEK		MARSHALL		MARSHALL		SPRINGFIELD	
	PENNFIELD		MARSHALL		MARSHALL		BATTLE CREEK	
					MARSHALL DDA			
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	10.7400		17.1629		17.1629		14.0000	
Twp or City X-Voted Oper.	0.0000		2.3786		2.3786		0.0000	
Twp or City Debt	5.0090		0.0000		0.0000		1.0000	
District Library	2.0000		1.6711	0.0000	1.6711	0.0000	2.0000	
Marshall Fire Ftrs - Amb				0.7000		0.7000		
Marshall DDA (District Only)					1.6129			
Village Operating								
Village Debt								
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000	
School Building & Site			0.5000	0.5000	0.5000	0.5000	1.0000	1.0000
School Debt	5.3000	5.3000	3.5250	3.5250	3.5250	3.5250	2.0000	2.0000
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538
KRESA Enhancement								
KRESA Debt								
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.								
<b>Total for Homestead</b>	39.3637	11.2759	41.5523	10.7009	43.1652	10.7009	36.3147	8.9759
<b>Annual Total</b>	<b>50.6396</b>		<b>52.2532</b>		<b>53.8661</b>		<b>45.2906</b>	
School Non-Homestead	9.0000	9.0000	9.0000	9.0000	9.0000	9.0000	9.0000	9.0000
<b>Total for Non-Hm</b>	48.3637	20.2759	50.5523	19.7009	52.1652	19.7009	45.3147	17.9759
<b>Annual Total</b>	<b>68.6396</b>		<b>70.2532</b>		<b>71.8661</b>		<b>63.2906</b>	
<b>Special Asmt Mills</b>								
HmStd w/ Spec Asmt	39.3637	11.2759	41.5523	10.7009	43.1652	10.7009	36.3147	8.9759
<b>Annual Total</b>	<b>50.6396</b>		<b>52.2532</b>		<b>53.8661</b>		<b>45.2906</b>	
Non-Hm w/ Spec Asmt	48.3637	20.2759	50.5523	19.7009	52.1652	19.7009	45.3147	17.9759
<b>Annual Total</b>	<b>68.6396</b>		<b>70.2532</b>		<b>71.8661</b>		<b>63.2906</b>	

# CALHOUN COUNTY 2017 MILLAGE RATES

**HOW TO USE THE MILLAGE RATE CHARTS**

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millages for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000.

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
ALBION		MARSHALL w Albion debt	13010	30.0385	48.0385
ALBION		HOMER	13080	33.7285	51.7285
ATHENS		ATHENS	13050	27.1638	45.1638
ATHENS	ATHENS	ATHENS	13050	36.6897	54.6897
ATHENS		UNION CITY	13135	27.6738	45.6738
BEDFORD		BATTLE CREEK	13020	31.1775	49.1775
BEDFORD		GULL LAKE	39065	27.2553	45.2553
BEDFORD		HASTINGS	08030	24.4278	42.3540
BEDFORD		PENNFIELD	13120	35.7775	53.7775
BEDFORD		PNNFLD w Hstngs Debt	13121	35.7775	53.7775
BURLINGTON		ATHENS	13050	29.1505	47.1505
BURLINGTON		TEKONSHA	13130	26.1582	43.9872
BURLINGTON		UNION CITY	13135	29.6605	47.6605
BURLINGTON	BURLINGTON	UNION CITY	13135	39.4648	57.4648
BURLINGTON	UNION CITY	UNION CITY	13135	43.3798	61.3798



## CALHOUN COUNTY 2017 MILLAGE RATES

### **HOW TO USE THE MILLAGE RATE CHARTS**

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millages for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000.

<b>TOWNSHIP OR CITY</b>	<b>VILLAGE</b>	<b>SCHOOL DISTRICT</b>	<b>SCHOOL CODE</b>	<b>TOTAL MILLS FOR HOMESTEAD PROPERTIES</b>	<b>TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES</b>
CLARENCE		MAR-LEE	13095	<b>26.1575</b>	<b>44.1575</b>
CLARENCE		OLIVET	23080	<b>31.7140</b>	<b>49.7140</b>
CLARENCE		SPRINGPORT	38150	<b>28.4283</b>	<b>46.4283</b>
CLAREDON		HOMER	13080	<b>33.2337</b>	<b>51.2337</b>
CLAREDON		TEKONSHA	13130	<b>27.2314</b>	<b>45.0604</b>
CONVIS		BELLEVUE	23010	<b>28.4970</b>	<b>46.4970</b>
CONVIS		MARSHALL	13110	<b>31.0406</b>	<b>49.0406</b>
CONVIS		OLIVET	23080	<b>31.4170</b>	<b>49.4170</b>
CONVIS		PENNFIELD	13120	<b>35.5906</b>	<b>53.5906</b>
ECKFORD		MARSHALL w Albion debt	13010	<b>29.8618</b>	<b>47.8618</b>
ECKFORD		HOMER	13080	<b>33.5518</b>	<b>51.5518</b>
ECKFORD		MAR-LEE	13095	<b>29.4217</b>	<b>47.4217</b>
ECKFORD		MARSHALL	13110	<b>34.6018</b>	<b>52.6018</b>
EMMETT		BATTLE CREEK	13020	<b>31.1338</b>	<b>49.1338</b>
EMMETT		HARPER CREEK	13070	<b>32.2538</b>	<b>50.2538</b>

## CALHOUN COUNTY 2017 MILLAGE RATES

### **HOW TO USE THE MILLAGE RATE CHARTS**

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millages for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000.

<b>TOWNSHIP OR CITY</b>	<b>VILLAGE</b>	<b>SCHOOL DISTRICT</b>	<b>SCHOOL CODE</b>	<b>TOTAL MILLS FOR HOMESTEAD PROPERTIES</b>	<b>TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES</b>
FREDONIA		HARPER CREEK	13070	<b>34.8999</b>	<b>52.8999</b>
FREDONIA		HOMER	13080	<b>34.4510</b>	<b>52.4510</b>
FREDONIA		MARSHALL	13110	<b>35.5010</b>	<b>53.5010</b>
FREDONIA		TEKONSHA	13130	<b>28.4487</b>	<b>46.2777</b>
FREDONIA		UNION CITY	13135	<b>31.9510</b>	<b>49.9510</b>
HOMER		HOMER	13080	<b>31.2052</b>	<b>49.2052</b>
HOMER	HOMER	HOMER	13080	<b>47.1790</b>	<b>65.1790</b>
HOMER		LITCHFIELD	30040	<b>19.2945</b>	<b>37.2945</b>
LEE		MAR-LEE	13095	<b>26.7900</b>	<b>44.7900</b>
LEE		MARSHALL	13110	<b>31.9701</b>	<b>49.9701</b>
LEE		OLIVET	23080	<b>32.3465</b>	<b>50.3465</b>
LEROY		ATHENS	13050	<b>27.0441</b>	<b>45.0441</b>
LEROY		CLIMAX-SCOTTS	39020	<b>28.8965</b>	<b>46.8965</b>
LEROY		HARPER CREEK	13070	<b>32.1741</b>	<b>50.1741</b>
LEROY		HRPR CR w Athns Dbt	13199	<b>25.5441</b>	<b>43.5441</b>

# CALHOUN COUNTY 2017 MILLAGE RATES

**HOW TO USE THE MILLAGE RATE CHARTS**

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millages for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000.

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
MARENGO		MARSHALL w Albion debt	13010	29.9717	47.9717
MARENGO		MAR-LEE	13095	29.5316	47.5316
MARENGO		MARSHALL	13110	34.7117	52.7117
MARSHALL		HARPER CREEK	13070	34.4167	52.4167
MARSHALL		MARSHALL	13110	35.0178	53.0178
NEWTON		ATHENS	13050	27.1030	45.1030
NEWTON		HARPER CREEK	13070	32.2330	50.2330
NEWTON		MARSHALL	13110	31.1630	49.1630
NEWTON		UNION CITY	13135	27.6130	45.6130
PENNFIELD		BATTLE CREEK	13020	37.7009	55.7009
PENNFIELD		BELLEVUE	23010	35.2073	53.2073
PENNFIELD		HARPER CREEK	13070	38.8209	56.8209
PENNFIELD		PENNFIELD	13120	42.3009	60.3009
SHERIDAN		MARSHALL w Albion debt	13010	28.8991	46.8991
SHERIDAN		MAR-LEE	13095	25.9590	43.9590
SHERIDAN		SPRINGPORT	38150	28.2298	46.2298

# CALHOUN COUNTY 2017 MILLAGE RATES

**HOW TO USE THE MILLAGE RATE CHARTS**

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millages for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000.

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
TEKONSHA		HOMER	13080	<b>32.8334</b>	<b>50.8334</b>
TEKONSHA		TEKONSHA	13130	<b>26.8311</b>	<b>44.6601</b>
TEKONSHA	TEKONSHA	TEKONSHA	13130	<b>37.8311</b>	<b>55.6601</b>
TEKONSHA		UNION CITY	13135	<b>30.3334</b>	<b>48.3334</b>
ALBION CITY		MARSHALL w Albion debt	13010	<b>48.5742</b>	<b>66.5742</b>
BATTLE CREEK CITY		BATTLE CREEK	13020	<b>46.0396</b>	<b>64.0396</b>
BATTLE CREEK CITY		HARPER CREEK	13070	<b>47.1596</b>	<b>65.1596</b>
BATTLE CREEK CITY		CLIMAX-SCOTTS	39020	<b>43.8820</b>	<b>61.8820</b>
BATTLE CREEK CITY		LAKEVIEW	13090	<b>47.0396</b>	<b>65.0396</b>
BATTLE CREEK CITY		PENNFIELD	13120	<b>50.6396</b>	<b>68.6396</b>
MARSHALL CITY		MARSHALL	13110	<b>52.2532</b>	<b>70.2532</b>
MARSHALL CITY	DDA only	MARSHALL	13110	<b>53.8661</b>	<b>71.8661</b>
SPRINGFIELD CITY		BATTLE CREEK	13020	<b>45.2906</b>	<b>63.2906</b>

COUNTY-WIDE AVERAGE\* TAX LEVY RATES

Does not include Special Assessments \*simple mean

<b>33.6596</b>	<b>51.6470</b>
----------------	----------------

# HOW TO CALCULATE ANNUAL PROPERTY TAXES

HAVING CHOSEN THE PROPER RATES FROM THE RATE CHARTS

USE THE FOLLOWING STEPS TO CALCULATE THE TAX BILL.

A. Enter the Property's millage rate from the millage chart. **Enter here**

B. Divide (A) by 1000. Enter the results here:

C. Enter the property's TAXABLE VALUE.

**Enter here**

**NOTE:** Taxable value **IS NOT** necessarily equal to SEV.

D. Multiply (B) by (C), rounding to two places beyond the decimal.

**Enter here**

E. Does the Township or City impose a 1% tax administration fee?

F. If the answer to (E) is YES, enter 1.01, if not enter 1.00

**Enter here**

G. Multiply (D) by (F), rounding to two places.

**Enter here**

**(G) results in the property's property tax bill.**

NOTE: THIS CALCULATION DOES NOT APPLY TO SPECIAL PROPERTIES SUCH AS INDUSTRIAL PROPERTIES HOLDING AN INDUSTRIAL FACILITIES TAX ABATEMENT. FURTHER IT DOES NOT INCLUDE SPECIAL ASSESSMENTS LEVIED FOR DRAINS, LOCAL IMPROVEMENTS, BOARD OF REVIEW CORRECTIONS, ETC. SUBSEQUENT CHANGES TO THE PROPERTY'S HOMESTEAD STATUS FOR THE YEAR COULD RESULT IN A CHANGE IN THE TOTAL TAX BILL.

REFERENCE ONLY: These are unit-wide Special Assessments and not Taxes.

### 2017 LOCAL UNIT SPECIAL ASSESSMENT REPORT

UNIT	Purpose	SPECIAL ASSESSMENTS		
		TAXABLE VALUE REAL ONLY including RZ	MILLAGE	SPECIAL ASSESSMENT REVENUE
<b>TOWNSHIPS</b>				
ALBION	FIRE	34,521,655	3.0000	\$103,564.97
ATHENS	FIRE & LIBRARY	58,486,244	3.3000	\$193,004.61
BEDFORD	POLICE/FIRE	169,506,874	4.5000	\$762,780.93
BURLINGTON				
CLARENCE	ROADS	71,268,075	0.5000	\$35,634.04
CLARENDON				
CONVIS				
ECKFORD				
EMMETT	PUBLIC SAFETY	323,700,868	4.1990	\$1,359,219.94
FREDONIA				
HOMER (Twp less Vill)	FIRE	32,101,550	1.2500	\$40,126.94
LEE				
LEROY				
MARENGO				
MARSHALL				
NEWTON				
PENNFIELD				
SHERIDAN including RZ	FIRE	46,065,532	5.5000	\$253,360.43
TEKONSHA				
<b>TOTAL TOWNSHIPS incl RZ</b>		<b>735,650,798</b>		<b>\$2,747,691.86</b>

<b>CITIES</b>				
ALBION CITY incl RZ				
BATTLE CREEK incl RZ				
MARSHALL CITY				
SPRINGFIELD				
<b>TOTAL CITIES</b>		-		\$0.00

<b>VILLAGES</b>				
ATHENS VILLAGE				
BURLINGTON VILLAGE				
HOMER VILLAGE				
TEKONSHA VILLAGE				
UNION CITY VILLAGE				
<b>TOTAL VILLAGES</b>		-		\$0.00

<b>GRAND TOTAL SPECIAL ASSESSMENT LEVY</b>	<b>735,650,798</b>		<b>\$2,747,691.86</b>
--------------------------------------------	--------------------	--	-----------------------

1. Does not include Special Assessments for Drains, which are addressed separately in the Water Resources Commission report.
2. Special Assessments are not taxes. We may not be aware of all special assessments. As such, these numbers should be verified with the assessing unit.
3. Special assessments with districts that are not coterminous with township, city or village boundaries are not listed here.

# CALHOUN COUNTY ANNUAL APPORTIONMENT REPORT

## Year Over Year Comparison and Recapitulation

	2017 LEVY DOLLARS	2016 LEVY DOLLARS	Annual Change	Percent of 2017 Grand Total Tax
TOTAL CALHOUN COUNTY LEVY	<b>\$22,177,028.16</b>	\$22,024,221.90	0.7%	14.1%
TOTAL AUTHORITIES less RZ	<b>\$6,129,305.89</b>	\$5,891,631.38	4.0%	3.9%
TOTAL TOWNSHIPS less RZ	<b>\$3,737,001.65</b>	\$3,840,724.24	-2.7%	2.4%
TOTAL CITIES less RZ	<b>\$25,349,754.50</b>	\$24,918,101.28	1.7%	16.1%
TOTAL VILLAGES	<b>\$744,472.57</b>	\$750,134.99	-0.8%	0.5%
TOTAL K-12 SCHOOLS	<b>\$66,025,665.85</b>	\$65,584,949.71	0.7%	42.0%
TOTAL INTERMEDIATE SCHOOL DISTRICTS	<b>\$21,409,704.32</b>	\$21,258,890.03	0.7%	13.6%
TOTAL COMMUNITY COLLEGES	<b>\$11,795,766.86</b>	\$11,720,528.70	0.6%	7.5%
<b>GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax</b>	<b>\$157,368,699.80</b>	<b>\$155,989,182.23</b>	<b>0.9%</b>	<b>100.0%</b>
GRAND TOTAL SPECIAL ASSESSMENT LEVY	<b>\$2,747,691.86</b>	\$2,699,197.92	1.8%	

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATIONS AND MILLAGES  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY

**L-4402**

**2017 LOCAL UNIT REPORT**

*COUNTY*

UNIT	TAXABLE VALUE w/o RZ	MILLAGES				DOLLARS OF AD VALOREM TAX LEVY
		ALLOCATED	EXTRA VOTED		PURPOSE	
			OPERATING	DEBT		
CALHOUN COUNTY less RZ	3,426,981,930	5.3779			General Operating	\$18,429,966.12
MEDICAL CARE	3,426,981,930		0.2482			\$850,576.92
SENIOR	3,426,981,930		0.7452			\$2,553,786.93
VETERANS	3,426,981,930		0.1000			\$342,698.19
<b>TOTAL CALHOUN COUNTY LEVY</b>	<b>3,426,981,930</b>	<b>5.3779</b>	<b>1.0934</b>			<b>\$22,177,028.16</b>

*District and Authority Taxing Jurisdictions*

<b>Albion District Library less RZ</b>	194,839,901		2.5000			\$487,099.75
Albion Twp, Sheridan Twp, Albion City						
<b>Marshall District Library</b>	528,470,549		1.6711			\$883,127.13
Eckford, Fredonia, Marengo, Marshall, Marshall City						
<b>Willard District Library less RZ &amp; Senior Co-op</b>	2,102,996,751		2.0000			\$4,205,993.50
Bedford, Convis, Emmett, Fredonia, Leroy, Marshall, Newton, Pennfield, Battle Creek City, Springfield						
<b>Marshall DDA</b>	7,311,300		1.6129			\$11,792.40
<b>Marshall Area Fire Ftrs Ambulance</b>	773,275,868		0.7000			\$541,293.11
Burlington, Clarendon, Convis, Eckford, Fredonia, Lee, Marengo, Marshall, Tekonsha Twps, Marshall City						
<b>TOTAL AUTHORITIES less RZ</b>	<b>3,606,894,369</b>					<b>\$6,129,305.89</b>



APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY  
**L-4402**

**2017 LOCAL UNIT REPORT**

<i>TOWNSHIPS</i>
------------------

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGES				DOLLARS OF AD VALOREM TAXES LEVIED
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT	PURPOSE	
ALBION	40,671,605		0.9658	0.9721		ROADS	\$78,817.50
ATHENS	82,808,041		0.8832				\$73,136.06
BEDFORD	178,885,158		0.8869				\$158,653.25
BURLINGTON	48,547,140		0.8699	1.3000		FIRE/LIBRARY	\$105,342.44
CLARENCE	74,054,375		0.8015	0.1955		GEN OPER	\$73,832.21
CLARENDON	35,425,403		0.8615	2.3816		GEN/LIBRARY/FIRE	\$114,888.12
CONVIS	54,442,064		0.0000				\$0.00
ECKFORD	52,074,650		0.8942	0.9959		FIRE	\$98,426.30
EMMETT	353,145,118		0.8432				\$297,771.96
FREDONIA	64,906,800		0.8239	1.9654		FIRE/ROADS	\$181,044.54
HOMER	58,567,620		0.9146	1.0000		LIBRARY	\$112,133.57
LEE	41,478,874		0.9295				\$38,554.61
LEROY	130,847,915		0.7635				\$99,902.38
MARENGO	97,356,384		0.8387	1.1613		GEN OPER/ROADS	\$194,712.77
MARSHALL	133,490,912		0.8061	1.5000		FIRE	\$307,843.39
NEWTON	115,939,447		0.8224				\$95,348.60
PENNFIELD	203,273,230		0.9292	4.4671	2.0140	PBL SFTY/ROAD	\$1,506,315.62
SHERIDAN less RZ	78,137,410	\$5,299,200	0.7985				\$62,392.72
TEKONSHA	48,503,450		0.8891	1.9537		FIRE/LIBRARY	\$137,885.61
<b>TOTAL TOWNSHIPS less RZ</b>	<b>1,892,555,596</b>	<b>\$5,299,200</b>					<b>\$3,737,001.65</b>

**2017 CALHOUNCOUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY  
**L-4402**

**2017 LOCAL UNIT REPORT**

**CITIES**

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGES				DOLLARS OF AD VALOREM TAXES LEVIED
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT	PURPOSE	
ALBION CITY	80,485,006	\$0	11.9736	7.5000	1.0000	STR/REC/S WST	\$1,647,817.82
BATTLE CREEK less RZ & Senior Co-op	1,176,751,733	\$23,263,380	10.7400	0.0000	5.0090	P & F PENSION	\$18,649,189.31
MARSHALL CITY	197,050,191		17.1629	2.3786	0.0000	REC/TRANS/TRA	\$3,850,656.31
SPRINGFIELD	80,139,404		14.0000	0.0000	1.0000	PENSION FUND	\$1,202,091.06
<b>TOTAL CITIES less RZ</b>	<b>1,534,426,334</b>	<b>\$23,263,380</b>					<b>\$25,349,754.50</b>

**VILLAGES**

ATHENS VILLAGE	17,676,002		9.5259				\$168,379.83
BURLINGTON VILLAGE	3,301,540		9.8043				\$32,369.29
HOMER VILLAGE	23,344,680		11.3748	4.5990		STREETS	\$372,903.25
TEKONSHA VILLAGE	13,885,537		11.0000				\$152,740.91
UNION CITY VILLAGE	1,317,800		9.8060	3.9133		STREETS	\$18,079.29
<b>TOTAL VILLAGES</b>	<b>59,525,559</b>						<b>\$744,472.57</b>

<b>TOTAL LEVY - ALL AUTHORITIES, TOWNSHIPS, CITIES, VILLAGES and CALHOUN COUNTY</b>	<b>\$58,137,562.77</b>
-------------------------------------------------------------------------------------	------------------------

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017

MICHIGAN DEPARTMENT OF TREASURY

L-4402

**LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT**

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGES				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
ATHENS	13050	ATHENS	34,691,271	80,675,799	354,250	-		6.0000	18.0000	3.5000	0.4900	\$1,432,519.61
ATHENS	13050	BURLINGTON	222,530	1,779,790	-	-		6.0000	18.0000	3.5000	0.4900	\$21,785.64
ATHENS	13050	LEROY	14,517,604	67,416,989	265,200	115,500		6.0000	18.0000	3.5000	0.4900	\$935,710.79
ATHENS	13050	NEWTON	-	259,500	-	-		6.0000	18.0000	3.5000	0.4900	\$2,592.41
<b>GRAND TOTAL ATHENS SCHOOLS</b>			<b>49,431,405</b>	<b>150,132,078</b>	<b>619,450</b>	<b>115,500</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>3.5000</b>	<b>0.4900</b>	<b>\$2,392,608.45</b>
BATTLE CREEK	13020	BEDFORD	26,211,234	101,510,582	1,504,200	12,000		6.0000	18.0000	2.0000	4.0000	\$1,698,882.40
BATTLE CREEK	13020	EMMETT	12,353,320	21,133,051	2,304,550	188,330		6.0000	18.0000	2.0000	4.0000	\$488,653.69
BATTLE CREEK	13020	PENNFIELD	1,149,760	2,458,030	57,050	-		6.0000	18.0000	2.0000	4.0000	\$50,534.34
BATTLE CREEK	13020	BATTLE CREEK <small>NPRE &amp; CP wo RZ &amp; 7d</small>	276,750,952	515,759,030	34,228,874	50,733,581	23,263,380	6.0000	18.0000	2.0000	4.0000	\$10,932,016.97
BATTLE CREEK	13020	SPRINGFIELD CITY	48,599,805	80,139,404	4,344,135	1,438,028		6.0000	18.0000	2.0000	4.0000	\$1,853,905.98
<b>GRAND TOTAL BATTLE CREEK SCHOOLS</b>			<b>365,065,071</b>	<b>721,000,097</b>	<b>42,438,809</b>	<b>52,371,939</b>	<b>23,263,380</b>	<b>6.0000</b>	<b>18.0000</b>	<b>2.0000</b>	<b>4.0000</b>	<b>\$15,023,993.38</b>
BELLEVUE	23010	CONVIS	3,923,654	20,543,219	233,600	-		6.0000	18.0000		9.1200	\$382,640.84
BELLEVUE	23010	PENNFIELD	186,620	1,761,740	25,000	-		6.0000	18.0000		9.1200	\$30,146.67
<b>GRAND TOTAL BELEVUE SCHOOLS</b>			<b>4,110,274</b>	<b>22,304,959</b>	<b>258,600</b>	<b>-</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>9.1200</b>	<b>\$412,787.51</b>
CLIMAX-SCOTTS	39020	LEROY	1,185,808	10,193,995	19,100	-		6.0000	18.0000		6.4500	\$148,374.38
CLIMAX-SCOTTS	39020	BATTLE CREEK	826,767	4,714,508	123,810	-		6.0000	18.0000		6.4500	\$74,320.29
<b>GRAND TOTAL CLIMAX-SCOTTS SCHOOLS</b>			<b>2,012,575</b>	<b>14,908,503</b>	<b>142,910</b>	<b>-</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>6.4500</b>	<b>\$222,694.67</b>
GULL LAKE	39065	BEDFORD	8,191,916	62,816,932	161,300	40,800		6.0000	18.0000	0.6454	4.0400	\$819,401.53
<b>GRAND TOTAL GULL LAKE SCHOOLS</b>			<b>8,191,916</b>	<b>62,816,932</b>	<b>161,300</b>	<b>40,800</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>0.6454</b>	<b>4.0400</b>	<b>\$819,401.53</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY  
L-4402

**LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT**

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGES				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
HARPER CREEK	13070	EMMETT	110,963,293	332,012,067	14,059,800	534,040		6.0000	18.0000		7.1200	\$6,434,492.15
HARPER CREEK	13070	FREDONIA	4,781,400	6,912,300	-	-		6.0000	18.0000		7.1200	\$176,754.58
HARPER CREEK	13070	LEROY	10,279,569	53,139,781	317,199	-		6.0000	18.0000		7.1200	\$884,129.36
HC w/Athens debt	13199	LEROY	-	97,150	-	-		6.0000	18.0000		0.4900	\$630.50
HARPER CREEK	13070	MARSHALL	2,155,625	9,496,088	11,800	-		6.0000	18.0000		7.1200	\$163,460.72
HARPER CREEK	13070	NEWTON	37,117,289	106,732,063	258,900	-		6.0000	18.0000		7.1200	\$2,069,989.27
HARPER CREEK	13070	PENNFIELD	203,910	4,467,660	-	-		6.0000	18.0000		7.1200	\$62,286.08
HARPER CREEK	13070	BATTLE CREEK CITY	588,012	1,326,699	-	-		6.0000	18.0000		7.1200	\$27,990.51
<b>GRAND TOTAL HARPER CREEK SCHOOLS</b>			<b>166,089,098</b>	<b>514,183,808</b>	<b>14,647,699</b>	<b>534,040</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>7.1200</b>	<b>\$9,819,733.17</b>
HASTINGS	08030	BEDFORD	1,174,798	3,708,455	162,600	-		6.0000	17.9262	0.9921	8.1500	\$78,177.06
<b>GRAND TOTAL HASTINGS SCHOOLS</b>			<b>1,174,798</b>	<b>3,708,455</b>	<b>162,600</b>	<b>-</b>	<b>-</b>	<b>6.0000</b>	<b>17.9262</b>	<b>0.9921</b>	<b>8.1500</b>	<b>\$78,177.06</b>
HOMER	13080	ALBION	3,372,051	14,664,947	174,050	2,189,600		6.0000	18.0000		7.0000	\$239,247.93
HOMER	13080	CLARENDON	7,028,084	30,593,344	229,223	222,504		6.0000	18.0000		7.0000	\$524,259.30
HOMER	13080	ECKFORD	792,050	11,815,830	159,190	-		6.0000	18.0000		7.0000	\$168,817.83
HOMER	13080	FREDONIA	252,600	1,665,300	-	-		6.0000	18.0000		7.0000	\$26,195.70
HOMER	13080	HOMER	13,159,750	53,528,660	512,370	2,184,430		6.0000	18.0000		7.0000	\$922,715.72
HOMER	13080	TEKONSHA	3,700	218,532	-	-		6.0000	18.0000		7.0000	\$2,907.52
<b>GRAND TOTAL HOMER SCHOOLS</b>			<b>24,608,235</b>	<b>112,486,613</b>	<b>1,074,833</b>	<b>4,596,534</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>7.0000</b>	<b>\$1,884,144.00</b>
LAKEVIEW	13090	BATTLE CREEK	237,619,825	667,425,770	20,916,450	3,640		6.0000	18.0000		7.0000	\$13,079,168.72
<b>GRAND TOTAL LAKEVIEW SCHOOLS</b>			<b>237,619,825</b>	<b>667,425,770</b>	<b>20,916,450</b>	<b>3,640</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>7.0000</b>	<b>\$13,079,168.72</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY  
L-4402

**LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT**

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGES				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
LITCHFIELD	30040	HOMER	1,939,730	5,038,960	-	-		6.0000	18.0000	0.7494	0.0000	\$68,925.10
<b>GRAND TOTAL LITCHFIELD SCHOOLS</b>			<b>1,939,730</b>	<b>5,038,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>0.7494</b>	<b>0.0000</b>	<b>\$68,925.10</b>
MAR LEE	13095	CLARENCE	527,286	2,520,673	-	-		6.0000	18.0000	0.7499	2.1200	\$31,849.27
MAR LEE	13095	ECKFORD	28,460	329,390	-	-		6.0000	18.0000	0.7499	2.1200	\$3,433.94
MAR LEE	13095	LEE	885,097	7,891,273	-	-		6.0000	18.0000	0.7499	2.1200	\$85,926.55
MAR LEE	13095	MARENGO	31,628,259	67,177,946	2,300,900	-		6.0000	18.0000	0.7499	2.1200	\$1,178,975.73
MAR LEE	13095	SHERIDAN	266,982	1,224,404	-	-		6.0000	18.0000	0.7499	2.1200	\$15,666.02
<b>GRAND TOTAL MAR LEE SCHOOLS</b>			<b>33,336,084</b>	<b>79,143,686</b>	<b>2,300,900</b>	<b>-</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>0.7499</b>	<b>2.1200</b>	<b>\$1,315,851.51</b>
MARSHALL	13110	CONVIS	9,799,237	23,374,137	1,448,300	-		6.0000	18.0000	1.0000	7.0500	\$513,482.69
MARSHALL	13110	ECKFORD	7,706,320	38,481,200	66,120	1,205,270		6.0000	18.0000	1.0000	7.0500	\$672,539.72
MARSHALL	13110	FREDONIA	13,509,300	53,809,900	143,700	-		6.0000	18.0000	1.0000	7.0500	\$1,000,058.70
MARSHALL	13110	LEE	454,971	2,369,692	272,320	-		6.0000	18.0000	1.0000	7.0500	\$43,117.57
MARSHALL	13110	MARENGO	6,644,459	27,761,461	840,900	59,400		6.0000	18.0000	1.0000	7.0500	\$514,337.79
MARSHALL	13110	MARSHALL TWP	26,464,552	123,994,824	1,555,400	144,600		6.0000	18.0000	1.0000	7.0500	\$2,226,954.01
MARSHALL	13110	NEWTON	14,500	264,883	-	-		6.0000	18.0000	1.0000	7.0500	\$3,982.61
MARSHALL	13110	MARSHALL CITY	70,398,551	197,050,191	9,967,900	8,779,800		6.0000	18.0000	1.0000	7.0500	\$4,042,857.70
<b>TOTAL MARSHALL PUBLIC SCHOOLS 13110</b>			<b>134,991,890</b>	<b>467,106,288</b>	<b>14,294,640</b>	<b>10,189,070</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>1.0000</b>	<b>7.0500</b>	<b>\$9,017,330.79</b>
MARSHALL w Albion debt	13010	ALBION TWP	5,313,525	26,006,658	115,900	58,350		6.0000	18.0000	1.0000	2.3100	\$338,110.74
MARSHALL w Albion debt	13010	ECKFORD	236,180	1,448,230	-	-		6.0000	18.0000	1.0000	2.3100	\$17,734.26
MARSHALL w Albion debt	13010	MARENGO	366,730	2,416,977	-	-		6.0000	18.0000	1.0000	2.3100	\$29,103.20
MARSHALL w Albion debt	13010	SHERIDAN NP&E & CP w RZ	42,424,723	78,982,490	3,796,300	1,880,300	5,299,200	6.0000	18.0000	1.0000	2.3100	\$1,478,672.80
MARSHALL w Albion debt	13010	ALBION CITY	40,246,662	80,485,006	4,027,800	4,274,300	-	6.0000	18.0000	1.0000	2.3100	\$1,472,276.32
<b>TOTAL MARSHALL SCHOOLS with Albion Debt</b>			<b>88,587,820</b>	<b>189,339,361</b>	<b>7,940,000</b>	<b>6,212,950</b>	<b>5,299,200</b>	<b>6.0000</b>	<b>18.0000</b>	<b>1.0000</b>	<b>2.3100</b>	<b>\$3,335,897.32</b>
<b>GRAND TOTAL MARSHALL SCHOOLS w/o RZ for NP&amp;E</b>			<b>223,579,710</b>	<b>656,445,649</b>	<b>22,234,640</b>	<b>16,402,020</b>	<b>5,299,200</b>	<b>6.0000</b>	<b>18.0000</b>	<b>1.0000</b>	<b>7.05 or 2.31</b>	<b>\$12,353,228.11</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017

MICHIGAN DEPARTMENT OF TREASURY  
L-4402

**LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT**

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGES				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
OLIVET	23080	CLARENCE	4,262,531	14,574,479	-	-		6.0000	18.0000		12.0400	\$339,649.16
OLIVET	23080	CONVIS	1,003,280	8,369,610	202,300	-		6.0000	18.0000		12.0400	\$170,260.60
OLIVET	23080	LEE	10,080,926	31,217,909	1,336	43		6.0000	18.0000		12.0400	\$744,635.50
<b>GRAND TOTAL OLIVET SCHOOLS</b>			<b>15,346,737</b>	<b>54,161,998</b>	<b>203,636</b>	<b>43</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>12.0400</b>	<b>\$1,254,545.26</b>
PENNFIELD	13120	BEDFORD	935,918	10,811,771	-	-		6.0000	18.0000		10.6000	\$196,321.92
PENNFIELD	13121	BEDFORD w Hastings Debt	-	37,418	-	-		6.0000	18.0000		10.6000	\$621.14
PENNFIELD	13120	CONVIS	302,131	2,155,098	112,500	-		6.0000	18.0000		10.6000	\$41,887.98
PENNFIELD	13120	PENNFIELD	49,673,540	194,585,800	3,233,090	203,700		6.0000	18.0000		10.6000	\$4,142,424.34
PENNFIELD	13120	BATTLE CREEK	10,234,671	10,789,106	554,435	-		6.0000	18.0000		10.6000	\$366,649.85
<b>GRAND TOTAL PENNFIELD SCHOOLS</b>			<b>61,146,260</b>	<b>218,379,193</b>	<b>3,900,025</b>	<b>203,700</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>10.6000</b>	<b>\$4,747,905.23</b>
Ag Pers Clarence only												
SPRINGPORT	38150	CLARENCE	18,234,816	56,959,223	227,800	101,800		6.0000	18.0000		6.2000	\$1,023,885.21
SPRINGPORT	38150	SHERIDAN	1,277,962	3,229,716	-	-		6.0000	18.0000		6.2000	\$62,405.85
<b>GRAND TOTAL SPRINGPORT SCHOOLS</b>			<b>19,512,778</b>	<b>60,188,939</b>	<b>227,800</b>	<b>101,800</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>		<b>6.2000</b>	<b>\$1,086,291.06</b>
TEKONSHA	13130	BURLINGTON	88,270	1,472,470	-	-		6.0000	17.8290	0.9977	0.0000	\$11,877.67
TEKONSHA	13130	CLAREDON	557,688	4,832,059	-	-		6.0000	17.8290	0.9977	0.0000	\$43,756.32
TEKONSHA	13130	FREDONIA	238,500	2,035,000	-	-		6.0000	17.8290	0.9977	0.0000	\$18,492.54
TEKONSHA	13130	TEKONSHA	13,933,049	46,734,477	1,202,200	195,100		6.0000	17.8290	0.9977	0.0000	\$581,283.20
<b>GRAND TOTAL TEKONSHA SCHOOLS</b>			<b>14,817,507</b>	<b>55,074,006</b>	<b>1,202,200</b>	<b>195,100</b>	<b>-</b>	<b>6.0000</b>	<b>17.8290</b>	<b>0.9977</b>	<b>0.0000</b>	<b>\$655,409.73</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017

MICHIGAN DEPARTMENT OF TREASURY  
L-4402

**LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT**

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGES				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
UNION CITY	13135	ATHENS	96,900	2,132,242	-	-		6.0000	18.0000	4.5000	0.0000	\$24,132.74
UNION CITY	13135	BURLINGTON	9,583,780	45,294,880	308,250	677,030		6.0000	18.0000	4.5000	0.0000	\$645,891.60
UNION CITY	13135	FREDONIA	64,800	484,300	-	-		6.0000	18.0000	4.5000	0.0000	\$6,251.55
UNION CITY	13135	NEWTON	1,223,662	8,683,001	-	-		6.0000	18.0000	4.5000	0.0000	\$113,197.43
UNION CITY	13135	TEKONSHA	280,467	1,550,441	-	-		6.0000	18.0000	4.5000	0.0000	\$21,328.04
<b>GRAND TOTAL UNION CITY SCHOOLS</b>			<b>11,249,609</b>	<b>58,144,864</b>	<b>308,250</b>	<b>677,030</b>	<b>-</b>	<b>6.0000</b>	<b>18.0000</b>	<b>4.5000</b>	<b>0.0000</b>	<b>\$810,801.36</b>
<b>TOTAL K-12 SCHOOLS</b>			<b>1,239,231,612</b>	<b>3,455,544,510</b>	<b>110,800,102</b>	<b>75,242,146</b>	<b>28,562,580</b>					<b>\$66,025,665.85</b>

Some School Districts levy 50% of their millage in the summer and 50% in the winter, the report indicates the total millage levied.

\* Homestead/non-homestead taxable values are as reported as of close of the March Board of Review and do not reflect changes made by the July Board of Review .

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017

MICHIGAN DEPARTMENT OF TREASURY

L-4402

**INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT**

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGES & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
<b>CALHOUN COUNTY INTERMEDIATE</b>	ALBION	40,671,605	0.2519	\$10,245.18	5.9538	\$242,150.60	\$252,395.78
	ATHENS	82,808,041	0.2519	\$20,859.35	5.9538	\$493,022.51	\$513,881.86
	BEDFORD	112,359,771	0.2519	\$28,303.43	5.9538	\$668,967.60	\$697,271.03
	BURLINGTON	48,547,140	0.2519	\$12,229.02	5.9538	\$289,039.96	\$301,268.98
	CLARENCE	17,095,152	0.2519	\$4,306.27	5.9538	\$101,781.12	\$106,087.39
	CLARENDON	35,425,403	0.2519	\$8,923.66	5.9538	\$210,915.76	\$219,839.42
	CONVIS	54,442,064	0.2519	\$13,713.96	5.9538	\$324,137.16	\$337,851.12
	ECKFORD	52,074,650	0.2519	\$13,117.60	5.9538	\$310,042.05	\$323,159.65
	EMMETT	353,145,118	0.2519	\$88,957.26	5.9538	\$2,102,555.40	\$2,191,512.66
	FREDONIA	64,906,800	0.2519	\$16,350.02	5.9538	\$386,442.11	\$402,792.13
	HOMER	53,528,660	0.2519	\$13,483.87	5.9538	\$318,698.94	\$332,182.81
	LEE	41,478,874	0.2519	\$10,448.53	5.9538	\$246,956.92	\$257,405.45
	LEROY	120,653,920	0.2519	\$30,392.72	5.9538	\$718,349.31	\$748,742.03
	MARENGO	97,356,384	0.2519	\$24,524.07	5.9538	\$579,640.44	\$604,164.51
	MARSHALL	133,490,912	0.2519	\$33,626.36	5.9538	\$794,778.19	\$828,404.55
	NEWTON	115,939,447	0.2519	\$29,205.15	5.9538	\$690,280.28	\$719,485.43
	PENNFIELD	203,273,230	0.2519	\$51,204.53	5.9538	\$1,210,248.16	\$1,261,452.69
	SHERIDAN w/o RZ	74,907,694	0.2519	\$18,869.25	5.9538	\$445,985.43	\$464,854.68
	TEKONSHA	48,503,450	0.2519	\$12,218.02	5.9538	\$288,779.84	\$300,997.86
	ALBION CITY	80,485,006	0.2519	\$20,274.17	5.9538	\$479,191.63	\$499,465.80
	BATTLE CREEK w/o RZ	1,172,037,225	0.2519	\$295,236.18	5.9538	\$6,978,075.23	\$7,273,311.41
	MARSHALL CITY	197,050,191	0.2519	\$49,636.94	5.9538	\$1,173,197.43	\$1,222,834.37
	SPRINGFIELD	80,139,404	0.2519	\$20,187.12	5.9538	\$477,133.98	\$497,321.10
<b>GRAND TOTAL CALHOUN COUNTY INTERMEDIATE w/o RZ</b>		<b>3,280,320,141</b>	<b>0.2519</b>	<b>\$826,312.66</b>	<b>5.9538</b>	<b>\$19,530,370.05</b>	<b>\$20,356,682.71</b>



**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
 APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
 CALHOUN FOR THE YEAR 2017  
 MICHIGAN DEPARTMENT OF TREASURY  
 L-4402

**INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT**

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGES & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
<b>BARRY COUNTY INTERMEDIATE</b>	BEDFORD	3,708,455	0.1185	\$439.45	1.8090	\$6,708.60	\$7,148.05
Hastings Schools							
<b>GRAND TOTAL BARRY COUNTY INTERMEDIATE</b>		<b>3,708,455</b>	<b>0.1185</b>	<b>\$439.45</b>	<b>1.8090</b>	<b>\$6,708.60</b>	<b>\$7,148.05</b>
<b>HILLSDALE INTERMEDIATE</b>	HOMER	5,038,960	0.2674	\$1,347.42	3.8918	\$19,610.62	\$20,958.04
Litchfield Schools							
<b>GRAND TOTAL HILLSDALE INTERMEDIATE</b>		<b>5,038,960</b>	<b>0.2674</b>	<b>\$1,347.42</b>	<b>3.8918</b>	<b>\$19,610.62</b>	<b>\$20,958.04</b>
<b>JACKSON INTERMEDIATE</b>	CLARENCE	56,959,223	0.3422	\$19,491.45	8.4178	\$479,471.35	\$498,962.80
Springport Schools	SHERIDAN	3,229,716	0.3422	\$1,105.21	8.4178	\$27,187.10	\$28,292.31
<b>GRAND TOTAL JACKSON INTERMEDIATE</b>		<b>60,188,939</b>	<b>0.3422</b>	<b>\$20,596.66</b>	<b>8.4178</b>	<b>\$506,658.45</b>	<b>\$527,255.11</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017

MICHIGAN DEPARTMENT OF TREASURY

L-4402

**INTERMEDIATE SCHOOL DISTRICT REPORT**

INTERMEDIATE SCHOOL DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGES & LEVY				TOTAL ISD LEVY	KRESA ONLY			
			ALLOCATED OPER	GEN OPER LEVY	SPEC ED & OTR OPER	VOC ED SPEC ED LEVY		REGIONAL ENHANCEMENT MILAGE	ENHANCEMENT LEVY	DEBT MILLS	DEBT LEVY
<b>KALAMAZOO RESA</b>	LEROY	10,193,995	0.1444	\$1,472.01	4.3934	\$44,786.30	\$65,270.11	1.5000	\$15,290.99	0.3650	\$3,720.81
Climax-Scotts	BATTLE CREEK CITY	4,714,508	0.1444	\$680.77	4.3934	\$20,712.72	\$30,186.05	1.5000	\$7,071.76	0.3650	\$1,720.80
Gull Lake	BEDFORD	62,816,932	0.1444	\$9,070.76	4.3934	\$275,979.91	\$402,204.25	1.5000	\$94,225.40	0.3650	\$22,928.18
<b>GRAND TOTAL KRESA</b>		<b>77,725,435</b>	<b>0.1444</b>	<b>\$11,223.54</b>	<b>4.3934</b>	<b>\$341,478.93</b>	<b>\$497,660.41</b>	<b>1.5000</b>	<b>\$116,588.15</b>	<b>0.3650</b>	<b>\$28,369.78</b>
<b>TOTAL INTERMEDIATE SCHOOL DISTRICTS</b>		<b>3,426,981,930</b>		<b>\$859,919.73</b>		<b>\$20,404,826.65</b>	<b>\$21,409,704.32</b>		<b>\$116,588.15</b>		<b>\$28,369.78</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY

**L-4402**

**COMMUNITY COLLEGE APPORTIONMENT REPORT**

COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGES			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
<b>KELLOGG COMMUNITY COLLEGE</b>	ALBION	40,671,605		3.6136	\$146,970.91	0.0000	\$0.00	\$146,970.91
	ATHENS	82,808,041		3.6136	\$299,235.14	0.0000	\$0.00	\$299,235.14
	BEDFORD	112,359,771		3.6136	\$406,023.27	0.0000	\$0.00	\$406,023.27
	BURLINGTON	48,547,140		3.6136	\$175,429.95	0.0000	\$0.00	\$175,429.95
	CLARENCE	2,520,673		3.6136	\$9,108.70	0.0000	\$0.00	\$9,108.70
	CLARENDON	35,425,403		3.6136	\$128,013.24	0.0000	\$0.00	\$128,013.24
	CONVIS	25,529,235		3.6136	\$92,252.44	0.0000	\$0.00	\$92,252.44
	ECKFORD	52,074,650		3.6136	\$188,176.96	0.0000	\$0.00	\$188,176.96
	EMMETT	353,145,118		3.6136	\$1,276,125.20	0.0000	\$0.00	\$1,276,125.20
	FREDONIA	64,906,800		3.6136	\$234,547.21	0.0000	\$0.00	\$234,547.21
	HOMER	53,528,660		3.6136	\$193,431.17	0.0000	\$0.00	\$193,431.17
	LEE	10,260,965		3.6136	\$37,079.02	0.0000	\$0.00	\$37,079.02
	LEROY	120,653,920		3.6136	\$435,995.01	0.0000	\$0.00	\$435,995.01
	MARENGO	97,356,384		3.6136	\$351,807.03	0.0000	\$0.00	\$351,807.03
	MARSHALL	133,490,912		3.6136	\$482,382.76	0.0000	\$0.00	\$482,382.76
	NEWTON	115,939,447		3.6136	\$418,958.79	0.0000	\$0.00	\$418,958.79
	PENNFIELD	201,511,490		3.6136	\$728,181.92	0.0000	\$0.00	\$728,181.92
	SHERIDAN w/o RZ	74,907,694	\$5,299,200	3.6136	\$270,686.44	0.0000	\$0.00	\$270,686.44
	TEKONSHA	48,503,450		3.6136	\$175,272.07	0.0000	\$0.00	\$175,272.07
	ALBION CITY	80,485,006	\$0	3.6136	\$290,840.62	0.0000	\$0.00	\$290,840.62
BATTLE CREEK w/o RZ	1,172,037,225	\$23,263,380	3.6136	\$4,235,273.72	0.0000	\$0.00	\$4,235,273.72	
MARSHALL CITY	197,050,191		3.6136	\$712,060.57	0.0000	\$0.00	\$712,060.57	
SPRINGFIELD	80,139,404		3.6136	\$289,591.75	0.0000	\$0.00	\$289,591.75	
<b>TOTAL KELLOGG COMMUNITY COLLEGE</b>		<b>3,203,853,184</b>	<b>\$28,562,580</b>	<b>3.6136</b>	<b>\$11,577,443.89</b>	<b>0.0000</b>	<b>\$0.00</b>	<b>\$11,577,443.89</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY

**L-4402**

**COMMUNITY COLLEGE APPORTIONMENT REPORT**


COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGES			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
<b>KALAMAZOO VALLEY COMM COLLEGE</b>								
Gull Lake Schools	BEDFORD	62,816,932		2.8089	\$176,446.48	0.0000	\$0.00	\$176,446.48
Climax-Scotts Schools	LEROY	10,193,995		2.8089	\$28,633.91	0.0000	\$0.00	\$28,633.91
Climax-Scotts Schools	BATTLE CREEK	4,714,508		2.8089	\$13,242.58	0.0000	\$0.00	\$13,242.58
<b>TOTAL KALAMAZOO VALLEY COMM COLLEGE</b>		<b>77,725,435</b>		<b>2.8089</b>	<b>\$218,322.97</b>	<b>0.0000</b>	<b>\$0.00</b>	<b>\$218,322.97</b>
<b>TOTAL COMMUNITY COLLEGES</b>		<b>3,281,578,619</b>			<b>\$11,795,766.86</b>		<b>\$0.00</b>	<b>\$11,795,766.86</b>
<b>GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax</b>								<b>\$157,368,699.80</b>

**2017 CALHOUN COUNTY  
ANNUAL APPORTIONMENT REPORT**

**STATEMENT SHOWING TAXABLE VALUATION AND MILLS  
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF  
CALHOUN FOR THE YEAR 2017  
MICHIGAN DEPARTMENT OF TREASURY  
L-4402**

***CERTIFICATION***

**I hereby certify that this report is a true statement the taxable valuation of each taxing jurisdiction and a statement of all ad valorem millages apportioned by the County Board of Commissioners of the County of Calhoun for the year 2017 .**

	<b>EQUALIZATION DIRECTOR</b>
-----------------------------------------------------------------------------------	------------------------------

JUDY K. NELSON

***NOTARIZATION***

	<b>NOTARY PUBLIC</b>
--	----------------------

Sherry Trader  
Acting in the County of Calhoun, Michigan

**STATE OF MICHIGAN }ss  
COUNTY OF CALHOUN }**

Subscribed and sworn to before me this 2nd day of October, 2017.  
My commission as notary expires \_\_\_\_\_, \_\_\_\_\_.

**CALHOUN COUNTY BOARD OF COMMISSIONERS**  
**RESOLUTION APPROVING THE 2017 APPORTIONMENT REPORT**

PURSUANT TO MICHIGAN COMPILED LAWS 211.36 and 211.37

**WHEREAS**, Michigan Compiled Law 211.36 requires each Township Clerk to submit to the County Clerk on, or before, September 30<sup>th</sup> 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 by October 31<sup>st</sup> annually; and

**WHEREAS**, the County Board of Commissioners adopted the 2016 Apportionment Report for the spread of property taxes at its November 17, 2016 meeting; and

**WHEREAS**, Michigan Compiled Law 211.36(4) states, in part, "...the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year."; and

**WHEREAS**, Michigan Compiled Law 211.36(5) states, in part, "...After a millage is certified..., the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millage by local units in the county pursuant to the certification or amended certification."

**WHEREAS**, the proposed current Apportionment Report, if approved, will provide final authorization for the levy of property taxes upon which taxing authorities depend; and

**NOW, THEREFORE, BE IT RESOLVED** that the attached 2017 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the 2017 year is hereby approved in accordance with Michigan Compiled Laws 211.36 and 211.37; and

**BE IT FURTHER RESOLVED** that the Calhoun County Board of Commissioners, under the authority of Michigan Compiled Laws 211.36 and 211.37, directs that the millage rates specified in the 2017 Apportionment Report for all purposes as authorized by law shall be spread against the taxable value of properties on the proper assessment rolls of the Townships, Wards, and Cities in the County.

---

**Derek King, Chairman**  
Calhoun County Board of Commissioners  
October 19, 2017