



2021 Calhoun County Apportionment Report

With Related Supplemental Information

Prepared for the Calhoun County Board of Commissioners





CALHOUN COUNTY EQUALIZATION DEPARTMENT

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Marshall, MI 49068

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DATE: October 21, 2021
TO: Calhoun County Board of Commissioners
FROM: Mathew Hansen, Equalization Director
SUBJECT: 2021 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 should consider adopting an amended apportionment of this County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mathew L. Hansen".

Mathew L. Hansen
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 2021 Apportionment Report

Table of Contents

Helpful Information- (not a required part of the report)

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

The Apportionment Report- (Taxable Values, Millage & Revenues)

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....23-28
Intermediate School Districts	Pages....29-31
Community Colleges	Pages....32-33
Certification	Page.....34
Resolution to Adopt	Page.....35

CALHOUN COUNTY OFFICERS

BOARD OF COMMISSIONERS

DISTRICT #1	.....	KATHY-SUE VETTE
DISTRICT #2	.....	ROCHELLE R. HATCHER
DISTRICT #3	.....	JAKE W. SMITH
DISTRICT #4	.....	STEVE FRISBIE, CHAIR
DISTRICT #5	.....	DEREK KING
DISTRICT #6	.....	TOMMY MILLER
DISTRICT #7	.....	GARY TOMPKINS, VICE CHAIR

COUNTY CLERK

CLERK-REGISTER	.....	KIMBERLY HINKLEY
CHIEF DEPUTY CLERK	.....	JULIE PEET
CHIEF DEPUTY CLERK OF ELECTIONS	.....	TERI LOEW

EQUALIZATION DEPARTMENT

DIRECTOR	.....	MATHEW HANSEN
DEPUTY DIRECTOR	.....	TOM SCOTT
OFFICE ADMINISTRATOR	.....	SANDY PETERSON
EQUALIZATION CLERK	.....	LEISSA TURNER
	
	

2021 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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.9658		0.9658		0.8832		0.8832		0.8832		0.8714		0.8714
Twp or City X-Voted Oper.		0.9721		0.9721								1.9699		1.9699
Twp or City Debt														
District Library		2.5000		2.5000							2.0000			
Marshall Fire Ftrs - Amb														
Marshall DDA (District Only)														
Village Operating							9.4916							
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9948				3.0000		3.0000		4.4603	1.0000	1.0000		0.6334
School Debt		0.0000		7.0000		0.0000		0.0000			2.0000	2.0000		5.6700
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519	0.1300	0.1219		0.1434
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538	3.0000	2.9538		5.3718
KRESA Enhancement														1.4977
KRESA Debt														0.0000
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068		
Kalamazoo Valley Com. Col.														2.7918
Total for Homestead	11.3779	16.5454	11.3779	22.5506	11.3779	14.9959	20.8695	14.9959	11.3779	16.4562	21.3147	12.0172	11.3779	20.2428
Annual Total	27.9233		33.9285		26.3738		35.8654		27.8341		33.3319		31.6207	
School Non-Homestead		17.9424		18.0000		18.0000		18.0000		17.7252	9.0000	9.0000		18.0000
Total for Non-Hm	11.3779	34.4878	11.3779	40.5506	11.3779	32.9959	20.8695	32.9959	11.3779	34.1814	30.3147	21.0172	11.3779	38.2428
Annual Total	45.8657		51.9285		44.3738		53.8654		45.5593		51.3319		49.6207	
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.														
Special Asmt Mills		3.0000		3.0000		3.5000		3.5000		3.5000		4.5000		4.5000
HmStd w/ Spec Asmt	11.3779	19.5454	11.3779	25.5506	11.3779	18.4959	20.8695	18.4959	11.3779	19.9562	21.3147	16.5172	11.3779	24.7428
Annual Total	30.9233		36.9285		29.8738		39.3654		31.3341		37.8319		36.1207	
Non-Hm w/ Spec Asmt	11.3779	37.4878	11.3779	43.5506	11.3779	36.4959	20.8695	36.4959	11.3779	37.6814	30.3147	25.5172	11.3779	42.7428
Annual Total	48.8657		54.9285		47.8738		57.3654		49.0593		55.8319		54.1207	

2021 SCHOOL DISTRICT -> VILLAGE ->	BEDFORD		BEDFORD		BURLINGTON		BURLINGTON		BURLINGTON		BURLINGTON		BURLINGTON	
	HASTINGS		PENNFIELD		ATHENS		TEKONSHA		UNION CITY		UNION CITY		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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.8714		0.8714		0.8605		0.8605		0.8605		0.8605		0.8605
Twp or City X-Voted Oper.		1.9699		1.9699		3.2816		3.2816		3.2816		3.2816		3.2816
Twp or City Debt														
District Library			2.0000											
Marshall Fire Ftrs - Amb						0.6954		0.6954		0.6954		0.6954		0.6954
Marshall DDA (District Only)														
Village Operating											11.8485		12.9833	
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9662				3.0000		0.9966		4.4603		4.4603		4.4603
School Debt		6.0000	5.3000	5.3000		0.0000		1.4500						
ISD Allocated		0.1154	0.1300	0.1219		0.2519		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		2.1348	3.0000	2.9538		5.9538		5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College			1.8068	1.8068		3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3779	13.3511	23.6147	14.3172	11.3779	18.9502	11.3779	18.3968	11.3779	20.4105	23.2264	20.4105	24.3612	20.4105
Annual Total	24.729		37.9319		30.3281		29.7747		31.7884		43.6369		44.7717	
School Non-Homestead		17.9100	9.0000	9.0000		18.0000		17.7826		17.7252		17.7252		17.7252
Total for Non-Hm	11.3779	31.2611	32.6147	23.3172	11.3779	36.9502	11.3779	36.1794	11.3779	38.1357	23.2264	38.1357	24.3612	38.1357
Annual Total	42.639		55.9319		48.3281		47.5573		49.5136		61.3621		62.4969	
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.														
Special Asmt Mills		4.5000		4.5000										
HmStd w/ Spec Asmt	11.3779	17.8511	23.6147	18.8172	11.3779	18.9502	11.3779	18.3968	11.3779	20.4105	23.2264	20.4105	24.3612	20.4105
Annual Total	29.229		42.4319		30.3281		29.7747		31.7884		43.6369		44.7717	
Non-Hm w/ Spec Asmt	11.3779	35.7611	32.6147	27.8172	11.3779	36.9502	11.3779	36.1794	11.3779	38.1357	23.2264	38.1357	24.3612	38.1357
Annual Total	47.139		60.4319		48.3281		47.5573		49.5136		61.3621		62.4969	

2021 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	CLARENCE MAR-LEE		CLARENCE OLIVET		CLARENCE SPRINGPORT		CLAREDON HOMER		CLAREDON TEKONSHA		CONVIS BELLEVUE		CONVIS 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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.9918		0.9918		0.9918		0.8457		0.8457				
Twp or City X-Voted Oper.								2.2167		2.2167				
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb								0.6954		0.6954		0.6954		0.6954
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		0.7499								0.9966				0.9948
School Debt		1.7500		11.8000		6.1000		7.0000		1.4500		9.1200		7.0500
ISD Allocated		0.2519		0.2519		0.3404		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		8.3755		5.9538		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.														
Total for Homestead	11.3779	14.6044	11.3779	20.2909	11.3779	17.1011	11.3779	21.8705	11.3779	17.3171	11.3779	17.3145	11.3779	19.8529
Annual Total	25.9823		31.6688		28.4790		33.2484		28.6950		28.6924		31.2308	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		17.7826		18.0000		17.9424
Total for Non-Hm	11.3779	32.6044	11.3779	38.2909	11.3779	35.1011	11.3779	39.8705	11.3779	35.0997	11.3779	35.3145	11.3779	37.7953
Annual Total	43.9823		49.6688		46.4790		51.2484		46.4776		46.6924		49.1732	
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.														
Special Asmt Mills		0.5000		0.5000		0.5000								
HmStd w/ Spec Asmt	11.3779	15.1044	11.3779	20.7909	11.3779	17.6011	11.3779	21.8705	11.3779	17.3171	11.3779	17.3145	11.3779	19.8529
Annual Total	26.4823		32.1688		28.9790		33.2484		28.6950		28.6924		31.2308	
Non-Hm w/ Spec Asmt	11.3779	33.1044	11.3779	38.7909	11.3779	35.6011	11.3779	39.8705	11.3779	35.0997	11.3779	35.3145	11.3779	37.7953
Annual Total	44.4823		50.1688		46.9790		51.2484		46.4776		46.6924		49.1732	

2021 SCHOOL DISTRICT -> VILLAGE ->	CONVIS		CONVIS		ECKFORD		ECKFORD		ECKFORD		ECKFORD		EMMETT	
	OLIVET		PENNFIELD		MARSHALL w Albion debt		HOMER		MAR-LEE		MARSHALL		BATTLE 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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.						0.8858		0.8858		0.8858		0.8858		0.8432
Twp or City X-Voted Oper.						0.9914		0.9914		0.9914		0.9914		
Twp or City Debt														1.678
District Library				2.0000		1.6588		1.6588		1.6588		1.6588		2.0000
Marshall Fire Ftrs - Amb		0.6954		0.6954		0.6954		0.6954		0.6954		0.6954		
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						0.9948			0.7499		0.9948		1.0000	1.0000
School Debt		11.8000		10.6000		0.0000		7.0000		1.7500		7.0500	2.0000	2.0000
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519		0.2519	0.1300	0.1219
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538		5.9538	3.0000	2.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College				3.6136		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3779	19.9945	11.3779	24.4081	11.3779	16.3389	11.3779	22.3441	11.3779	17.8440	11.3779	23.3889	19.3147	13.6971
Annual Total	31.3724		35.7860		27.7168		33.7220		29.2219		34.7668		33.0118	
School Non-Homestead		18.0000		18.0000		17.9424		18.0000		18.0000		17.9424	9.0000	9.0000
Total for Non-Hm	11.3779	37.9945	11.3779	42.4081	11.3779	34.2813	11.3779	40.3441	11.3779	35.8440	11.3779	41.3313	28.3147	22.6971
Annual Total	49.3724		53.7860		45.6592		51.7220		47.2219		52.7092		51.0118	
Special Asmt Mills														4.1990
HmStd w/ Spec Asmt	11.3779	19.9945	11.3779	24.4081	11.3779	16.3389	11.3779	22.3441	11.3779	17.8440	11.3779	23.3889	19.3147	17.8961
Annual Total	31.3724		35.7860		27.7168		33.7220		29.2219		34.7668		37.2108	
Non-Hm w/ Spec Asmt	11.3779	37.9945	11.3779	42.4081	11.3779	34.2813	11.3779	40.3441	11.3779	35.8440	11.3779	41.3313	28.3147	26.8961
Annual Total	49.3724		53.7860		45.6592		51.7220		47.2219		52.7092		55.2108	

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.

2021 SCHOOL DISTRICT -> VILLAGE ->	EMMETT		FREDONIA		FREDONIA		FREDONIA		FREDONIA		FREDONIA		HOMER	
	HARPER CREEK		HARPER CREEK		HOMER		MARSHALL		TEKONSHA		UNION CITY		HOMER	
	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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.8432		0.7901		0.7901		0.7901		0.7901		0.7901		0.9098
Twp or City X-Voted Oper.				2.3967		2.3967		2.3967		2.3967		2.3967		1.5000
Twp or City Debt		1.678												
District Library		2.0000		2.0000		1.6588		1.6588		1.6588		1.6588		
Marshall Fire Ftrs - Amb				0.6954		0.6954		0.6954		0.6954		0.6954		
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							0.4974	0.4974		0.9966		4.4603		
School Debt	7.1200		7.1200		7.0000		3.5250	3.5250		1.4500				7.0000
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.2519	0.1300	0.1219	0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	5.9538	3.0000	2.9538	5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.8068	1.8068		3.6136		3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	23.4347	10.6971	21.6279	13.8649	11.3779	23.6537	18.5303	17.5461	11.3779	19.1003	11.3779	21.1140	11.3779	20.5225
Annual Total	34.1318		35.4928		35.0316		36.0764		30.4782		32.4919		31.9004	
School Non-Homestead	18.0000		18.0000		18.0000		8.9712	8.9712		17.7826		17.7252		18.0000
Total for Non-Hm	41.4347	10.6971	39.6279	13.8649	11.3779	41.6537	27.5015	26.5173	11.3779	36.8829	11.3779	38.8392	11.3779	38.5225
Annual Total	52.1318		53.4928		53.0316		54.0188		48.2608		50.2171		49.9004	
Special Asmt Mills			4.1990											1.6500
HmStd w/ Spec Asmt	23.4347	14.8961	21.6279	13.8649	11.3779	23.6537	18.5303	17.5461	11.3779	19.1003	11.3779	21.1140	11.3779	22.1725
Annual Total	38.3308		35.4928		35.0316		36.0764		30.4782		32.4919		33.5504	
Non-Hm w/ Spec Asmt	41.4347	14.8961	39.6279	13.8649	11.3779	41.6537	27.5015	26.5173	11.3779	36.8829	11.3779	38.8392	11.3779	40.1725
Annual Total	56.3308		53.4928		53.0316		54.0188		48.2608		50.2171		51.5504	

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.

2021 SCHOOL DISTRICT -> VILLAGE ->	HOMER		HOMER		LEE		LEE		LEE		LEROY		LEROY	
	HOMER		LITCHFIELD		MAR-LEE		MARSHALL		OLIVET		ATHENS		CLIMAX/SCOTTS	
	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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.9098		0.9098		0.9161		0.9161		0.9161		0.7545		0.7545
Twp or City X-Voted Oper.		1.5000		1.5000								1.5000		1.5000
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb						0.6954		0.6954		0.6954				
Marshall DDA (District Only)														
Village Operating	15.9066													
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site				1.2470		0.7499		0.9948				3.0000		
School Debt		7.0000				1.7500		7.0500		11.8000		0.0000		7.3000
ISD Allocated		0.2519		0.2643		0.2519		0.2519		0.2519		0.2519		0.1434
ISD - Voc & Spec Ed		5.9538		4.4483		5.9538		5.9538		5.9538		5.9538		5.3718
KRESA Enhancement														1.4977
KRESA Debt														0.0000
Kellogg Com. College		3.6136				3.6136		3.6136				3.6136		
Kalamazoo Valley Com. Col.														2.7918
Total for Homestead	27.2845	20.5225	11.3779	9.6628	11.3779	15.2241	11.3779	20.7690	11.3779	20.9106	11.3779	16.3672	11.3779	20.6526
Annual Total	47.8070		21.0407		26.6020		32.1469		32.2885		27.7451		32.0305	
School Non-Homestead		18.0000		18.0000		18.0000		17.9424		18.0000		18.0000		17.5864
Total for Non-Hm	27.2845	38.5225	11.3779	27.6628	11.3779	33.2241	11.3779	38.7114	11.3779	38.9106	11.3779	34.3672	11.3779	38.2390
Annual Total	65.8070		39.0407		44.6020		50.0893		50.2885		45.7451		49.6169	
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.														
Special Asmt Mills				1.6500										
HmStd w/ Spec Asmt	27.2845	20.5225	11.3779	11.3128	11.3779	15.2241	11.3779	20.7690	11.3779	20.9106	11.3779	16.3672	11.3779	20.6526
Annual Total	47.8070		22.6907		26.6020		32.1469		32.2885		27.7451		32.0305	
Non-Hm w/ Spec Asmt	27.2845	38.5225	11.3779	29.3128	11.3779	33.2241	11.3779	38.7114	11.3779	38.9106	11.3779	34.3672	11.3779	38.2390
Annual Total	65.8070		40.6907		44.6020		50.0893		50.2885		45.7451		49.6169	

2021 SCHOOL DISTRICT -> VILLAGE ->	LEROY		MARENGO		MARENGO		MARENGO		MARSHALL		MARSHALL		NEWTON	
	HARPER CREEK		MARSHALL w Albion debt		MAR-LEE		MARSHALL		HARPER CREEK		MARSHALL		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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.7545		0.8387		0.8387		0.8387		0.7928		0.7928		0.82
Twp or City X-Voted Oper.		1.5000		2.1613		2.1613		2.1613		1.4754		1.4754		
Twp or City Debt														
District Library		2.0000		1.6588		1.6588		1.6588	2.0000			1.6588		
Marshall Fire Ftrs - Amb				0.6954		0.6954		0.6954		0.6954		0.6954		
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				0.9948		0.7499		0.9948			0.4974	0.4974		3.0000
School Debt	7.1200			0.0000		1.7500		7.0500	7.1200		3.5250	3.5250		0.0000
ISD Allocated	0.1300	0.1219		0.2519		0.2519		0.2519	0.1300	0.1219	0.1300	0.1219		0.2519
ISD - Voc & Spec Ed	3.0000	2.9538		5.9538		5.9538		5.9538	3.0000	2.9538	3.0000	2.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.														
Total for Homestead	21.6279	12.2372	11.3779	17.4617	11.3779	18.9668	11.3779	24.5117	25.4347	9.1395	20.3371	14.8207	13.1847	13.1259
Annual Total	33.8651		28.8396		30.3447		35.8896		34.5742		35.1578		26.3106	
School Non-Homestead	18.0000			17.9424		18.0000		17.9424	18.0000		8.9712	8.9712		18.0000
Total for Non-Hm	39.6279	12.2372	11.3779	35.4041	11.3779	36.9668	11.3779	42.4541	43.4347	9.1395	29.3083	23.7919	13.1847	31.1259
Annual Total	51.8651		46.7820		48.3447		53.8320		52.5742		53.1002		44.3106	
Special Asmt Mills														
HmStd w/ Spec Asmt	21.6279	12.2372	11.3779	17.4617	11.3779	18.9668	11.3779	24.5117	25.4347	9.1395	20.3371	14.8207	13.1847	13.1259
Annual Total	33.8651		28.8396		30.3447		35.8896		34.5742		35.1578		26.3106	
Non-Hm w/ Spec Asmt	39.6279	12.2372	11.3779	35.4041	11.3779	36.9668	11.3779	42.4541	43.4347	9.1395	29.3083	23.7919	13.1847	31.1259
Annual Total	51.8651		46.7820		48.3447		53.8320		52.5742		53.1002		44.3106	

2021 SCHOOL DISTRICT -> VILLAGE ->	NEWTON		NEWTON		NEWTON		PENNFIELD		PENNFIELD		PENNFIELD		PENNFIELD	
	HARPER CREEK		MARSHALL		UNION CITY		BATTLE CREEK		BELLEVUE		HARPER CREEK		PENNFIELD	
	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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.		0.82		0.82		0.82		0.9124		0.9124		0.9124		0.9124
Twp or City X-Voted Oper.								4.4407		4.4407		4.4407		4.4407
Twp or City Debt								2.3700		2.3700		2.3700		2.3700
District Library		2.0000						2.0000				2.0000		2.0000
Marshall Fire Ftrs - Amb														
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				0.9948		4.4603	1.0000	1.0000						
School Debt	7.1200			7.0500			2.0000	2.0000		9.1200	7.1200		5.3000	5.3000
ISD Allocated	0.1300	0.1219	0.1300	0.1219		0.2519	0.1300	0.1219		0.2519	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538		5.9538	3.0000	2.9538		5.9538	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		3.6136				3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	23.4347	8.9959	16.3147	15.0407	13.1847	14.5862	17.5079	20.7058	11.3779	24.3422	21.6279	17.7058	19.8079	23.0058
Annual Total	32.4306		31.3554		27.7709		38.2137		35.7201		39.3337		42.8137	
School Non-Homestead	18.0000			17.9424		17.7252	9.0000	9.0000		18.0000	18.0000		9.0000	9.0000
Total for Non-Hm	41.4347	8.9959	16.3147	32.9831	13.1847	32.3114	26.5079	29.7058	11.3779	42.3422	39.6279	17.7058	28.8079	32.0058
Annual Total	50.4306		49.2978		45.4961		56.2137		53.7201		57.3337		60.8137	
Special Asmt Mills														
HmStd w/ Spec Asmt	23.4347	8.9959	16.3147	15.0407	13.1847	14.5862	17.5079	20.7058	11.3779	24.3422	21.6279	17.7058	19.8079	23.0058
Annual Total	32.4306		31.3554		27.7709		38.2137		35.7201		39.3337		42.8137	
Non-Hm w/ Spec Asmt	41.4347	8.9959	16.3147	32.9831	13.1847	32.3114	26.5079	29.7058	11.3779	42.3422	39.6279	17.7058	28.8079	32.0058
Annual Total	50.4306		49.2978		45.4961		56.2137		53.7201		57.3337		60.8137	

2021 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	SHERIDAN		SHERIDAN		SHERIDAN		TEKONSHA		TEKONSHA		TEKONSHA		TEKONSHA	
	MARSHALL w Albion debt		MAR-LEE		SPRINGPORT		HOMER		TEKONSHA		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		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.	0.7985		0.7985		0.7985		0.8890		0.8890		0.8890		0.8890	
Twp or City X-Voted Oper.	1.0000		1.0000		1.0000		1.9568		1.9568		1.9568		1.9568	
Twp or City Debt							0.8316		0.8316		0.8316		0.8316	
District Library		2.5000		-		-		-		-		-		-
Marshall Fire Ftrs - Amb							0.6954		0.6954		0.6954		0.6954	
Marshall DDA (District Only)														
Village Operating										14.7500				
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9948		0.7499						0.9966		0.9966		4.4603
School Debt		0.0000		1.7500		6.1000		7.0000		1.4500		1.4500		
ISD Allocated		0.2519		0.2519		0.3404		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		8.3755		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.														
Total for Homestead	11.3779	16.4060	11.3779	15.4111	11.3779	17.9078	11.3779	22.4855	11.3779	17.9321	26.1279	17.9321	11.3779	19.9458
Annual Total	27.7839		26.7890		29.2857		33.8634		29.3100		44.0600		31.3237	
School Non-Homestead		17.9424		18.0000		18.0000		18.0000		17.7826		17.7826		17.7252
Total for Non-Hm	11.3779	34.3484	11.3779	33.4111	11.3779	35.9078	11.3779	40.4855	11.3779	35.7147	26.1279	35.7147	11.3779	37.6710
Annual Total	45.7263		44.7890		47.2857		51.8634		47.0926		61.8426		49.0489	
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.														
Special Asmt Mills		5.5000		5.5000		5.5000								
HmStd w/ Spec Asmt	11.3779	21.9060	11.3779	20.9111	11.3779	23.4078	11.3779	22.4855	11.3779	17.9321	26.1279	17.9321	11.3779	19.9458
Annual Total	33.2839		32.2890		34.7857		33.8634		29.3100		44.0600		31.3237	
Non-Hm w/ Spec Asmt	11.3779	39.8484	11.3779	38.9111	11.3779	41.4078	11.3779	40.4855	11.3779	35.7147	26.1279	35.7147	11.3779	37.6710
Annual Total	51.2263		50.2890		52.7857		51.8634		47.0926		61.8426		49.0489	

2021 SCHOOL DISTRICT -> VILLAGE ->	ALBION CITY		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK	
	MARSHALL w Albion debt		BATTLE CREEK		CLIMAX/SCOTTS		HARPER CREEK		LAKEVIEW		PENNFIELD	
	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	
Extra Voted County Oper		1.2934		1.2934		1.2934		1.2934		1.2934		1.2934
Twp or City Allocated Oper.	11.785		9.9870		9.9870		9.9870		9.9870		9.9870	
Twp or City X-Voted Oper.	7.8948											
Twp or City Debt			5.7780		5.7780		5.7780		5.7780		5.7780	
District Library		2.5000	2.0000				2.0000		2.0000		2.0000	
Marshall Fire Ftrs - Amb												
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	
School Building & Site		0.9948	1.0000	1.0000								
School Debt		0.0000	2.0000	2.0000		7.3000	7.1200		3.5000	3.5000	5.3000	5.3000
ISD Allocated		0.2519	0.1300	0.1219		0.1434	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed		5.9538	3.0000	2.9538		5.3718	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538
KRESA Enhancement						1.4977						
KRESA Debt						0.0000						
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068			1.8068	1.8068	1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.					2.7918							
Total for Homestead	32.8645	12.8007	37.0797	9.1759	29.9347	15.6063	41.1997	6.1759	37.5797	9.6759	39.3797	11.4759
Annual Total	45.6652		46.2556		45.5410		47.3756		47.2556		50.8556	
School Non-Homestead		17.9424	9.0000	9.0000		17.5864	18.0000		9.0000	9.0000	9.0000	9.0000
Total for Non-Hm	32.8645	30.7431	46.0797	18.1759	29.9347	33.1927	59.1997	6.1759	46.5797	18.6759	48.3797	20.4759
Annual Total	63.6076		64.2556		63.1274		65.3756		65.2556		68.8556	
Special Asmt Mills												
HmStd w/ Spec Asmt	32.8645	12.8007	37.0797	9.1759	29.9347	15.6063	41.1997	6.1759	37.5797	9.6759	39.3797	11.4759
Annual Total	45.6652		46.2556		45.5410		47.3756		47.2556		50.8556	
Non-Hm w/ Spec Asmt	32.8645	30.7431	46.0797	18.1759	29.9347	33.1927	59.1997	6.1759	46.5797	18.6759	48.3797	20.4759
Annual Total	63.6076		64.2556		63.1274		65.3756		65.2556		68.8556	

2021 SCHOOL DISTRICT -> VILLAGE ->	MARSHALL		MARSHALL		SPRINGFIELD	
	MARSHALL		MARSHALL		BATTLE CREEK	
	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779	
Extra Voted County Oper		1.2934		1.2934		1.2934
Twp or City Allocated Oper.	17.1629		17.1629		14.0000	
Twp or City X-Voted Oper.	2.5774		2.5774			
Twp or City Debt	2.0000		2.0000		1.0000	
District Library	1.6588		1.6588		2.0000	
Marshall Fire Ftrs - Amb		0.6954		0.6954		
Marshall DDA (District Only)			1.5592			
Village Operating						
Village Debt						
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000	
School Building & Site	0.4974	0.4974	0.4974	0.4974	1.0000	1.0000
School Debt	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
ISD - Voc & Spec Ed	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
Kalamazoo Valley Com. Col.						
Total for Homestead	43.7362	10.8937	45.2954	10.8937	36.3147	9.1759
Annual Total	54.6299		56.1891		45.4906	
School Non-Homestead	8.9712	8.9712	8.9712	8.9712	9.0000	9.0000
Total for Non-Hm	52.7074	19.8649	54.2666	19.8649	45.3147	18.1759
Annual Total	72.5723		74.1315		63.4906	
Special Asmt Mills						
HmStd w/ Spec Asmt	43.7362	10.8937	45.2954	10.8937	36.3147	9.1759
Annual Total	54.6299		56.1891		45.4906	
Non-Hm w/ Spec Asmt	52.7074	19.8649	54.2666	19.8649	45.3147	18.1759
Annual Total	72.5723		74.1315		63.4906	

CALHOUN COUNTY 2021 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 millage 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. Any property tax administration fee is not included (up to 1% of the tax).

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	27.9233	45.8657
ALBION		HOMER	13080	33.9285	51.9285
ATHENS		ATHENS	13050	26.3738	44.3738
ATHENS	ATHENS	ATHENS	13050	35.8654	53.8654
ATHENS		UNION CITY	13135	27.8341	45.5593
BEDFORD		BATTLE CREEK	13020	33.3319	51.3319
BEDFORD		GULL LAKE	39065	31.6207	49.6207
BEDFORD		HASTINGS	08030	24.7290	42.6390
BEDFORD		PENNFIELD	13120	37.9319	55.9319
BURLINGTON		ATHENS	13050	30.3281	48.3281
BURLINGTON		TEKONSHA	13130	29.7747	47.5573
BURLINGTON		UNION CITY	13135	31.7884	49.5136
BURLINGTON	BURLINGTON	UNION CITY	13135	43.6369	61.3621
BURLINGTON	UNION CITY	UNION CITY	13135	44.7717	62.4969

CALHOUN COUNTY

2021 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 millage 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. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
CLARENCE		MAR-LEE	13095	25.9823	43.9823
CLARENCE		OLIVET	23080	31.6688	49.6688
CLARENCE		SPRINGPORT	38150	28.4790	46.4790
CLAREDON		HOMER	13080	33.2484	51.2484
CLAREDON		TEKONSHA	13130	28.6950	46.4776
CONVIS		BELLEVUE	23010	28.6924	46.6924
CONVIS		MARSHALL	13110	31.2308	49.1732
CONVIS		OLIVET	23080	31.3724	49.3724
CONVIS		PENNFIELD	13120	35.7860	53.7860
ECKFORD		MARSHALL w Albion debt	13010	27.7168	45.6592
ECKFORD		HOMER	13080	33.7220	51.7220
ECKFORD		MAR-LEE	13095	29.2219	47.2219
ECKFORD		MARSHALL	13110	34.7668	52.7092
EMMETT		BATTLE CREEK	13020	33.0118	51.0118
EMMETT		HARPER CREEK	13070	34.1318	52.1318

CALHOUN COUNTY 2021 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 millage 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. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
FREDONIA		HARPER CREEK	13070	35.4928	53.4928
FREDONIA		HOMER	13080	35.0316	53.0316
FREDONIA		MARSHALL	13110	36.0764	54.0188
FREDONIA		TEKONSHA	13130	30.4782	48.2608
FREDONIA		UNION CITY	13135	32.4919	50.2171
HOMER		HOMER	13080	31.9004	49.9004
HOMER	HOMER	HOMER	13080	47.8070	65.8070
HOMER		LITCHFIELD	30040	21.0407	39.0407
LEE		MAR-LEE	13095	26.6020	44.6020
LEE		MARSHALL	13110	32.1469	50.0893
LEE		OLIVET	23080	32.2885	50.2885
LEROY		ATHENS	13050	27.7451	45.7451
LEROY		CLIMAX-SCOTTS	39020	32.0305	49.6169
LEROY		HARPER CREEK	13070	33.8651	51.8651

CALHOUN COUNTY

2021 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 millage 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. Any property tax administration fee is not included (up to 1% of the tax).

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	28.8396	46.7820
MARENGO		MAR-LEE	13095	30.3447	48.3447
MARENGO		MARSHALL	13110	35.8896	53.8320
MARSHALL		HARPER CREEK	13070	34.5742	52.5742
MARSHALL		MARSHALL	13110	35.1578	53.1002
NEWTON		ATHENS	13050	26.3106	44.3106
NEWTON		HARPER CREEK	13070	32.4306	50.4306
NEWTON		MARSHALL	13110	31.3554	49.2978
NEWTON		UNION CITY	13135	27.7709	45.4961
PENNFIELD		BATTLE CREEK	13020	38.2137	56.2137
PENNFIELD		BELLEVUE	23010	35.7201	53.7201
PENNFIELD		HARPER CREEK	13070	39.3337	57.3337
PENNFIELD		PENNFIELD	13120	42.8137	60.8137
SHERIDAN		MARSHALL w Albion debt	13010	27.7839	45.7263
SHERIDAN		MAR-LEE	13095	26.7890	44.7890
SHERIDAN		SPRINGPORT	38150	29.2857	47.2857

CALHOUN COUNTY

2021 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 millage 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. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
TEKONSHA		HOMER	13080	33.8634	51.8634
TEKONSHA		TEKONSHA	13130	29.3100	47.0926
TEKONSHA	TEKONSHA	TEKONSHA	13130	44.0600	61.8426
TEKONSHA		UNION CITY	13135	31.3237	49.0489
ALBION CITY		MARSHALL w Albion debt	13010	45.6652	63.6076
BATTLE CREEK CITY		BATTLE CREEK	13020	46.2556	64.2556
BATTLE CREEK CITY		HARPER CREEK	13070	47.3756	65.3756
BATTLE CREEK CITY		CLIMAX-SCOTTS	39020	45.5410	63.1274
BATTLE CREEK CITY		LAKEVIEW	13090	47.2556	65.2556
BATTLE CREEK CITY		PENNFIELD	13120	50.8556	68.8556
MARSHALL CITY		MARSHALL	13110	54.6299	72.5723
MARSHALL CITY	DDA only	MARSHALL	13110	56.1891	74.1315
SPRINGFIELD CITY		BATTLE CREEK	13020	45.4906	63.4906

COUNTY-WIDE AVERAGE* TAX LEVY RATES

Does not include Special Assessments *simple mean

34.3455	52.2815
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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 ACTS 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

2021 LOCAL UNIT SPECIAL ASSESSMENT REPORT

UNIT	Purpose	SPECIAL ASSESSMENTS		
		TAXABLE VALUE REAL ONLY including RZ	MILLAGE	SPECIAL ASSESSMENT REVENUE
TOWNSHIPS				
ALBION	FIRE	37,536,863	3.0000	\$112,610.59
ATHENS	FIRE & LIBRARY	65,190,227	3.5000	\$228,165.79
BEDFORD	POLICE/FIRE	192,539,166	4.5000	\$866,426.25
BURLINGTON				
CLARENCE	ROADS	80,978,883	0.5000	\$40,489.44
CLARENDON				
CONVIS				
ECKFORD				
EMMETT	PUBLIC SAFETY	357,618,698	4.1990	\$1,501,640.91
FREDONIA				
HOMER (Twp less Vill)	FIRE	37,376,430	1.6500	\$61,671.11
LEE				
LEROY				
MARENGO				
MARSHALL				
NEWTON				
PENNFIELD				
SHERIDAN including RZ	FIRE	51,628,331	5.5000	\$283,955.82
TEKONSHA				
TOTAL TOWNSHIPS incl RZ		822,868,598		\$3,094,959.91

CITIES				
ALBION CITY incl RZ				
BATTLE CREEK incl RZ				
MARSHALL CITY				
SPRINGFIELD				
TOTAL CITIES		-		\$0.00

VILLAGES				
ATHENS VILLAGE				
BURLINGTON VILLAGE				
HOMER VILLAGE				
TEKONSHA VILLAGE				
UNION CITY VILLAGE				
TOTAL VILLAGES		-		\$0.00

GRAND TOTAL SPECIAL ASSESSMENT LEVY	822,868,598		\$3,094,959.91
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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

	2021 LEVY DOLLARS	2020 LEVY DOLLARS	Annual Change	Percent of 2021 Grand Total Tax
TOTAL CALHOUN COUNTY less RZ	\$25,634,838.79	\$24,971,512.17	2.7%	14.3%
TOTAL AUTHORITIES less RZ	\$6,859,226.87	\$6,693,109.33	2.5%	3.8%
TOTAL TOWNSHIPS less RZ	\$6,068,972.08	\$6,146,040.81	-1.3%	3.4%
TOTAL CITIES less RZ	\$28,521,760.16	\$27,524,230.97	3.6%	15.9%
TOTAL VILLAGES	\$912,245.66	\$812,072.28	12.3%	0.5%
TOTAL K-12 SCHOOLS	\$73,837,601.65	\$72,169,081.56	2.3%	41.2%
TOTAL INTERMEDIATE SCHOOL DISTRICTS	\$24,075,587.36	\$23,497,082.00	2.5%	13.4%
TOTAL COMMUNITY COLLEGES	\$13,220,355.95	\$12,875,044.11	2.7%	7.4%
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax	\$179,130,588.52	\$174,688,173.23	2.5%	100.0%
GRAND TOTAL SPECIAL ASSESSMENT LEVY	\$3,094,959.91	\$3,025,466.15	2.3%	

**2021 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATIONS AND MILLAGE
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2021

2021 COUNTY, AUTHORITY AND LOCAL UNIT REPORT

COUNTY

UNIT	TAXABLE VALUE w/o RZ	ALLOCATED	MILLAGE			DOLLARS OF AD VALOREM TAX LEVY
			EXTRA VOTED			
			OPERATING	DEBT	PURPOSE	
CALHOUN COUNTY less RZ	3,842,555,243	5.3779			General Operating	\$20,664,877.84
MEDICAL CARE	3,842,555,243		0.2482			\$953,722.21
SENIOR	3,842,555,243		0.7452			\$2,863,472.17
VETERANS	3,842,555,243		0.1000			\$384,255.52
PARKS	3,842,555,243		0.2000			\$768,511.05
TOTAL CALHOUN COUNTY less RZ	3,842,555,243	5.3779	1.2934			\$25,634,838.79

Authority and District Taxing Jurisdictions

Albion District Library less RZ	220,734,591		2.5000			\$551,836.48
Albion Twp, Sheridan Twp, Albion City						
Marshall District Library	612,317,390		1.6588			\$1,015,712.09
Eckford, Fredonia, Marengo, Marshall, Marshall City						
Willard District Library less RZ & Senior Co-op	2,328,071,910		2.0000			\$4,656,143.82
Bedford, Convis, Emmett, Fredonia, Leroy, Marshall, Newton, Pennfield, Battle Creek City, Springfield						
Marshall DDA	9,009,648		1.5592			\$14,047.84
Marshall Area Fire Ftrs Ambulance	893,711,022		0.6954			\$621,486.64
Burlington, Clarendon, Convis, Eckford, Fredonia, Lee, Marengo, Marshall, Tekonsha Twps, Marshall City						
TOTAL AUTHORITIES less RZ	4,063,844,561					\$6,859,226.87

**2021 CALHOUNCOUNTY
ANNUAL APPORTIONMENT REPORT**

APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2021

2021 LOCAL UNIT REPORT

TOWNSHIPS

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGE				DOLLARS OF AD VALOREM TAXES LEVIED
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT	PURPOSE	
ALBION	42,800,913		0.9658	0.9721		ROADS	\$82,943.89
ATHENS	89,903,927		0.8832				\$79,403.15
BEDFORD	205,466,666		0.8714	1.9699		FIRE	\$583,792.44
BURLINGTON	59,113,300		0.8605	3.2816		FIRE/LIBRARY/ROAD	\$244,853.20
CLARENCE	83,983,983		0.9918				\$83,295.31
CLARENDON	39,294,471		0.8457	2.2167		LIBRARY/FIRE	\$120,335.39
CONVIS	62,223,571		0.0000				\$0.00
ECKFORD	57,757,080		0.8858	0.9914		FIRE	\$108,421.59
EMMETT	391,729,198		0.8432		1.6780	ROADS	\$987,627.65
FREDONIA	75,886,755		0.7901	2.3967		FIRE/ROADS	\$241,835.91
HOMER	67,700,330		0.9098	1.5000		LIBRARY	\$163,144.26
LEE	46,210,977		0.9161				\$42,333.88
LEROY	149,464,763		0.7545	1.5000		FIRE/PW	\$336,968.31
MARENGO	109,521,368		0.8387	2.1613		GEN OPER/ROADS	\$328,564.10
MARSHALL	148,073,290		0.7928	1.4754		FIRE	\$335,859.84
NEWTON	131,488,529		0.8200				\$107,820.59
PENNFIELD	241,089,170		0.9124	4.4407	2.3700	PBL SFTY/ROAD	\$1,861,955.77
SHERIDAN less RZ	87,690,309	\$4,280,753	0.7985	1.0000		ROADS	\$157,711.02
TEKONSHA	54,958,879		0.8890	1.9568	0.8316	FIRE/LIBRARY	\$202,105.78
TOTAL TOWNSHIPS less RZ	2,144,357,479	\$4,280,753					\$6,068,972.08

**2021 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 2021

2021 LOCAL UNIT REPORT

CITIES

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGE				DOLLARS OF AD VALOREM TAXES LEVIED
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT	PURPOSE	
ALBION CITY	94,932,285	\$0	11.7850	7.8948	0.0000	STR/REC/S WST	\$1,868,248.38
BATTLE CREEK less RZ & Senior Co-op	1,272,436,385	\$1,543,576	9.9870	0.0000	5.7780	P & F PENSION	\$20,068,878.39
MARSHALL CITY	240,671,331		17.1629	2.5774	2.0000	REC/TRANS/WST	\$5,232,266.94
SPRINGFIELD	90,157,763		14.0000	0.0000	1.0000	PENSION FUND	\$1,352,366.45
TOTAL CITIES less RZ	1,698,197,764	\$1,543,576					\$28,521,760.16

VILLAGES

ATHENS VILLAGE	19,572,730		9.4916				\$185,776.52
BURLINGTON VILLAGE	3,978,710		11.8485				\$47,141.75
HOMER VILLAGE	26,813,980		11.3270	4.5796		STREETS	\$426,519.25
TEKONSHA VILLAGE	15,203,500		11.0000	3.7500		ROAD/SDWLK	\$224,251.63
UNION CITY VILLAGE	2,199,480		9.2800	3.7033		STREETS	\$28,556.51
TOTAL VILLAGES	67,768,400						\$912,245.66

TOTAL LEVY - ALL AUTHORITIES, TOWNSHIPS, CITIES, VILLAGES and CALHOUN COUNTY							\$67,997,043.56
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**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
ATHENS	13050	ATHENS	36,235,249	87,414,531	362,750	371,750		6.0000	18.0000	3.0000	0.0000	\$1,438,911.26
ATHENS	13050	BURLINGTON	280,120	1,980,060	-	-		6.0000	18.0000	3.0000	0.0000	\$22,862.70
ATHENS	13050	LEROY	16,016,214	74,728,319	182,100	91,600		6.0000	18.0000	3.0000	0.0000	\$961,389.72
ATHENS	13050	NEWTON	-	307,300	-	-		6.0000	18.0000	3.0000	0.0000	\$2,765.70
GRAND TOTAL ATHENS SCHOOLS			52,531,583	164,430,210	544,850	463,350	-	6.0000	18.0000	3.0000	0.0000	\$2,425,929.38
BATTLE CREEK	13020	BEDFORD	28,800,639	117,392,476	2,351,500	-		6.0000	18.0000	2.0000	4.0000	\$1,941,230.21
BATTLE CREEK	13020	EMMETT	12,715,337	22,909,448	3,153,760	29,970		6.0000	18.0000	2.0000	4.0000	\$522,532.18
BATTLE CREEK	13020	PENNFIELD	1,415,140	2,859,190	41,940	-		6.0000	18.0000	2.0000	4.0000	\$60,034.44
BATTLE CREEK	13020	BATTLE CREEK <small>NPRES & CP wo RZ & 7d</small>	315,234,658	523,546,621	26,938,140	19,842,337	1,543,576	6.0000	18.0000	2.0000	4.0000	\$11,990,096.66
BATTLE CREEK	13020	SPRINGFIELD CITY	52,208,791	90,157,763	6,099,626	1,759,063		6.0000	18.0000	2.0000	4.0000	\$2,047,694.77
GRAND TOTAL BATTLE CREEK SCHOOLS			410,374,565	756,865,498	38,584,966	21,631,370	1,543,576	6.0000	18.0000	2.0000	4.0000	\$16,561,588.26
BELLEVUE	23010	CONVIS	4,221,493	23,315,874	190,900	-		6.0000	18.0000		9.1200	\$429,668.29
BELLEVUE	23010	PENNFIELD	331,430	2,093,790	-	-		6.0000	18.0000		9.1200	\$37,623.84
GRAND TOTAL BELEVUE SCHOOLS			4,552,923	25,409,664	190,900	-	-	6.0000	18.0000		9.1200	\$467,292.13
CLIMAX-SCOTTS	39020	LEROY	1,991,667	12,967,167	36,700	-		6.0000	17.5864		7.3000	\$207,694.59
CLIMAX-SCOTTS	39020	BATTLE CREEK	499,529	5,013,058	74,563	-		6.0000	17.5864		7.3000	\$75,875.13
GRAND TOTAL CLIMAX-SCOTTS SCHOOLS			2,491,196	17,980,225	111,263	-	-	6.0000	17.5864		7.3000	\$283,569.72
GULL LAKE	39065	BEDFORD	10,381,141	72,112,182	106,000	7,400		6.0000	18.0000	0.6334	5.6700	\$1,074,677.16
GRAND TOTAL GULL LAKE SCHOOLS			10,381,141	72,112,182	106,000	7,400	-	6.0000	18.0000	0.6334	5.6700	\$1,074,677.16

**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
HARPER CREEK	13070	EMMETT	125,243,428	368,819,750	11,860,840	51,850		6.0000	18.0000		7.1200	\$7,164,150.76
HARPER CREEK	13070	FREDONIA	6,408,451	9,047,567	-	-		6.0000	18.0000		7.1200	\$234,056.20
HARPER CREEK	13070	LEROY	13,213,024	61,769,277	347,100	-		6.0000	18.0000		7.1200	\$1,050,329.95
HARPER CREEK	13070	MARSHALL	2,197,377	10,544,867	57,900	-		6.0000	18.0000		7.1200	\$178,248.84
HARPER CREEK	13070	NEWTON	41,086,138	120,154,222	184,600	-		6.0000	18.0000		7.1200	\$2,317,081.48
HARPER CREEK	13070	PENNFIELD	231,550	4,963,430	-	-		6.0000	18.0000		7.1200	\$69,288.10
HARPER CREEK	13070	BATTLE CREEK CITY	606,848	1,412,127	-	-		6.0000	18.0000		7.1200	\$29,450.37
GRAND TOTAL HARPER CREEK SCHOOLS			188,986,816	576,711,240	12,450,440	51,850	-	6.0000	18.0000		7.1200	\$11,042,605.70
HASTINGS	08030	BEDFORD	874,648	3,570,200	132,800	-		6.0000	17.9100	0.9662	6.0000	\$62,741.72
GRAND TOTAL HASTINGS SCHOOLS			874,648	3,570,200	132,800	-	-	6.0000	17.9100	0.9662	6.0000	\$62,741.72
HOMER	13080	ALBION	3,779,757	15,590,562	300,300	1,846,100		6.0000	18.0000		7.0000	\$261,438.13
HOMER	13080	CLARENDON	7,554,667	33,881,864	4,618	80,074		6.0000	18.0000		7.0000	\$575,995.50
HOMER	13080	ECKFORD	1,261,480	13,181,820	137,100	-		6.0000	18.0000		7.0000	\$194,892.90
HOMER	13080	FREDONIA	350,809	1,939,929	-	-		6.0000	18.0000		7.0000	\$31,533.64
HOMER	13080	HOMER	14,954,510	61,930,390	350,150	3,351,150		6.0000	18.0000		7.0000	\$1,056,270.25
HOMER	13080	TEKONSHA	3,800	235,874	-	-		6.0000	18.0000		7.0000	\$3,134.76
GRAND TOTAL HOMER SCHOOLS			27,905,023	126,760,439	792,168	5,277,324	-	6.0000	18.0000		7.0000	\$2,123,265.18
LAKEVIEW	13090	BATTLE CREEK	237,025,444	734,315,554	23,069,575	954		6.0000	18.0000		7.0000	\$13,950,971.92
GRAND TOTAL LAKEVIEW SCHOOLS			237,025,444	734,315,554	23,069,575	954	-	6.0000	18.0000		7.0000	\$13,950,971.92

**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
LITCHFIELD	30040	HOMER	2,178,900	5,769,940	-	-		6.0000	18.0000	1.2470	0.0000	\$81,034.96
GRAND TOTAL LITCHFIELD SCHOOLS			2,178,900	5,769,940	-	-	-	6.0000	18.0000	1.2470	0.0000	\$81,034.96

MAR LEE	13095	CLARENCE	504,328	3,042,830	-	-		6.0000	18.0000	0.7499	1.7500	\$34,941.65
MAR LEE	13095	ECKFORD	30,850	355,150	-	-		6.0000	18.0000	0.7499	1.7500	\$3,574.04
MAR LEE	13095	LEE	893,431	8,806,086	-	-		6.0000	18.0000	0.7499	1.7500	\$90,932.61
MAR LEE	13095	MARENGO	37,031,642	74,965,313	1,112,600	245,700		6.0000	18.0000	0.7499	1.7500	\$1,308,968.62
MAR LEE	13095	SHERIDAN	311,450	1,323,560	-	-		6.0000	18.0000	0.7499	1.7500	\$16,856.23
GRAND TOTAL MAR LEE SCHOOLS			38,771,701	88,492,939	1,112,600	245,700	-	6.0000	18.0000	0.7499	1.7500	\$1,455,273.15

MARSHALL	13110	CONVIS	10,703,417	26,979,169	1,623,700	-		6.0000	17.9424	0.9948	7.0500	\$580,610.70
MARSHALL	13110	ECKFORD	8,931,220	42,634,870	-	418,420		6.0000	17.9424	0.9948	7.0500	\$756,535.22
MARSHALL	13110	FREDONIA	15,883,775	62,030,669	301,700	-		6.0000	17.9424	0.9948	7.0500	\$1,157,994.21
MARSHALL	13110	LEE	343,694	2,625,002	132,049	-		6.0000	17.9424	0.9948	7.0500	\$43,819.01
MARSHALL	13110	MARENGO	8,139,058	31,899,134	1,049,800	57,700		6.0000	17.9424	0.9948	7.0500	\$599,943.32
MARSHALL	13110	MARSHALL TWP	28,191,268	137,528,423	3,040,460	508,200		6.0000	17.9424	0.9948	7.0500	\$2,452,396.63
MARSHALL	13110	NEWTON	12,600	291,160	-	-		6.0000	17.9424	0.9948	7.0500	\$4,315.36
MARSHALL	13110	MARSHALL CITY	102,622,092	240,671,331	8,833,200	5,187,600		6.0000	17.9424	0.9948	7.0500	\$5,242,832.14
TOTAL MARSHALL PUBLIC SCHOOLS 13110			174,827,124	544,659,758	14,980,909	6,171,920	-	6.0000	17.9424	0.9948	7.0500	\$10,838,446.59

MARSHALL w Albion debt	13010	ALBION TWP	4,697,851	27,210,351	78,950	114,150		6.0000	17.9424	0.9948	0.0000	\$274,405.94
MARSHALL w Albion debt	13010	ECKFORD	155,440	1,585,240	-	-		6.0000	17.9424	0.9948	0.0000	\$13,877.40
MARSHALL w Albion debt	13010	MARENGO	404,519	2,656,921	-	-		6.0000	17.9424	0.9948	0.0000	\$25,842.67
MARSHALL w Albion debt	13010	SHERIDAN NP&E & CP wo RZ	46,083,765	87,282,146	5,596,600	836,300	4,280,753	6.0000	17.9424	0.9948	0.0000	\$1,439,929.42
MARSHALL w Albion debt	13010	ALBION CITY	53,763,786	94,932,285	3,148,000	2,085,000	-	6.0000	17.9424	0.9948	0.0000	\$1,634,880.38
TOTAL MARSHALL SCHOOLS with Albion Debt 13010			105,105,361	213,666,943	8,823,550	3,035,450	4,280,753	6.0000	17.9424	0.9948	0.0000	3,388,935.81

**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
GRAND TOTAL MARSHALL SCHOOLS <i>w/o RZ for NPRE</i>			279,932,485	758,326,701	23,804,459	9,207,370	4,280,753	6.0000	17.9424	0.9948	7.05 or 0	\$14,227,382.40

**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
OLIVET	23080	CLARENCE	4,876,033	16,472,171	-	-		6.0000	18.0000		11.8000	\$380,973.24
OLIVET	23080	CONVIS	1,436,556	9,730,256	169,500	-		6.0000	18.0000		11.8000	\$200,073.56
OLIVET	23080	LEE	10,899,383	34,779,889	2,233	-		6.0000	18.0000		11.8000	\$815,284.32
GRAND TOTAL OLIVET SCHOOLS			17,211,972	60,982,316	171,733	-	-	6.0000	18.0000		11.8000	\$1,396,331.12
PENNFIELD	13120	BEDFORD	798,967	12,391,808	-	-		6.0000	18.0000		10.6000	\$220,085.42
PENNFIELD	13120	CONVIS	363,446	2,198,272	-	-		6.0000	18.0000		10.6000	\$43,033.34
PENNFIELD	13120	PENNFIELD	65,689,440	231,172,760	3,363,280	346,050		6.0000	18.0000		10.6000	\$5,037,981.12
PENNFIELD	13120	BATTLE CREEK	9,061,677	9,692,601	630,924	-		6.0000	18.0000		10.6000	\$327,792.91
GRAND TOTAL PENNFIELD SCHOOLS			75,913,530	255,455,441	3,994,204	346,050	-	6.0000	18.0000		10.6000	\$5,628,892.79
SPRINGPORT	38150	CLARENCE	18,790,449	64,468,982	284,300	-		6.0000	18.0000		6.1000	\$1,120,008.56
SPRINGPORT	38150	SHERIDAN	1,359,363	3,365,356	-	-		6.0000	18.0000		6.1000	\$65,189.34
GRAND TOTAL SPRINGPORT SCHOOLS			20,149,812	67,834,338	284,300	-	-	6.0000	18.0000		6.1000	\$1,185,197.90
TEKONSHA	13130	BURLINGTON	198,290	1,686,670	-	-		6.0000	17.7826	0.9966	1.4500	\$17,772.74
TEKONSHA	13130	CLAREDON	842,948	5,412,607	-	-		6.0000	17.7826	0.9966	1.4500	\$60,707.93
TEKONSHA	13130	FREDONIA	209,285	2,347,194	-	-		6.0000	17.7826	0.9966	1.4500	\$23,547.44
TEKONSHA	13130	TEKONSHA	16,804,033	52,819,168	956,950	359,150		6.0000	17.7826	0.9966	1.4500	\$748,340.54
GRAND TOTAL TEKONSHA SCHOOLS			18,054,556	62,265,639	956,950	359,150	-	6.0000	17.7826	0.9966	1.4500	\$850,368.65

**2021 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 2021

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
UNION CITY	13135	ATHENS	93,500	2,489,396	-	-		6.0000	17.7252	4.4603	0.0000	\$27,697.14
UNION CITY	13135	BURLINGTON	13,495,380	55,446,570	765,430	393,120		6.0000	17.7252	4.4603	0.0000	\$821,219.59
UNION CITY	13135	FREDONIA	68,542	521,396	-	-		6.0000	17.7252	4.4603	0.0000	\$6,668.88
UNION CITY	13135	NEWTON	1,521,229	10,735,847	-	-		6.0000	17.7252	4.4603	0.0000	\$139,264.27
UNION CITY	13135	TEKONSHA	322,418	1,903,837	-	-		6.0000	17.7252	4.4603	0.0000	\$25,629.63
GRAND TOTAL UNION CITY SCHOOLS			15,501,069	71,097,046	765,430	393,120	-	6.0000	17.7252	4.4603	0.0000	\$1,020,479.51
TOTAL K-12 SCHOOLS			1,402,837,364	3,848,379,572	107,072,638	37,983,638	5,824,329					\$73,837,601.65

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 subsequent changes.

**2021 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 2021

INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
CALHOUN COUNTY INTERMEDIATE	ALBION	42,800,913	0.2519	\$10,781.55	5.9538	\$254,828.08	\$265,609.63
	ATHENS	89,903,927	0.2519	\$22,646.80	5.9538	\$535,270.00	\$557,916.80
	BEDFORD	129,784,284	0.2519	\$32,692.66	5.9538	\$772,709.67	\$805,402.33
	BURLINGTON	59,113,300	0.2519	\$14,890.64	5.9538	\$351,948.77	\$366,839.41
	CLARENCE	19,515,001	0.2519	\$4,915.83	5.9538	\$116,188.41	\$121,104.24
	CLARENDON	39,294,471	0.2519	\$9,898.28	5.9538	\$233,951.42	\$243,849.70
	CONVIS	62,223,571	0.2519	\$15,674.12	5.9538	\$370,466.70	\$386,140.82
	ECKFORD	57,757,080	0.2519	\$14,549.01	5.9538	\$343,874.10	\$358,423.11
	EMMETT	391,729,198	0.2519	\$98,676.58	5.9538	\$2,332,277.30	\$2,430,953.88
	FREDONIA	75,886,755	0.2519	\$19,115.87	5.9538	\$451,814.56	\$470,930.43
	HOMER	61,930,390	0.2519	\$15,600.27	5.9538	\$368,721.16	\$384,321.43
	LEE	46,210,977	0.2519	\$11,640.55	5.9538	\$275,130.91	\$286,771.46
	LEROY	136,497,596	0.2519	\$34,383.74	5.9538	\$812,679.39	\$847,063.13
	MARENGO	109,521,368	0.2519	\$27,588.43	5.9538	\$652,068.32	\$679,656.75
	MARSHALL	148,073,290	0.2519	\$37,299.66	5.9538	\$881,598.75	\$918,898.41
	NEWTON	131,488,529	0.2519	\$33,121.96	5.9538	\$782,856.40	\$815,978.36
	PENNFIELD	241,089,170	0.2519	\$60,730.36	5.9538	\$1,435,396.70	\$1,496,127.06
	SHERIDAN w/o RZ	84,324,953	0.2519	\$21,241.46	5.9538	\$502,053.91	\$523,295.37
	TEKONSHA	54,958,879	0.2519	\$13,844.14	5.9538	\$327,214.17	\$341,058.31
	ALBION CITY	94,932,285	0.2519	\$23,913.44	5.9538	\$565,207.84	\$589,121.28
	BATTLE CREEK w/o RZ	1,268,966,903	0.2519	\$319,652.76	5.9538	\$7,555,175.15	\$7,874,827.91
	MARSHALL CITY	240,671,331	0.2519	\$60,625.11	5.9538	\$1,432,908.97	\$1,493,534.08
	SPRINGFIELD	90,157,763	0.2519	\$22,710.74	5.9538	\$536,781.29	\$559,492.03
GRAND TOTAL CALHOUN COUNTY INTERMEDIATE w/o RZ		3,676,831,934	0.2519	\$926,193.96	5.9538	\$21,891,121.97	\$22,817,315.93

**2021 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 2021

INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
BARRY COUNTY INTERMEDIATE	BEDFORD	3,570,200	0.1154	\$412.00	2.1348	\$7,621.66	\$8,033.66
Hastings Schools							
GRAND TOTAL BARRY COUNTY INTERMEDIATE		3,570,200	0.1154	\$412.00	2.1348	\$7,621.66	\$8,033.66
HILLSDALE INTERMEDIATE	HOMER	5,769,940	0.2643	\$1,525.00	4.4483	\$25,666.42	\$27,191.42
Litchfield Schools							
GRAND TOTAL HILLSDALE INTERMEDIATE		5,769,940	0.2643	\$1,525.00	4.4483	\$25,666.42	\$27,191.42
JACKSON INTERMEDIATE	CLARENCE	64,468,982	0.3404	\$21,945.24	8.3755	\$539,959.96	\$561,905.20
Springport Schools	SHERIDAN	3,365,356	0.3404	\$1,145.57	8.3755	\$28,186.54	\$29,332.11
GRAND TOTAL JACKSON INTERMEDIATE		67,834,338	0.3404	\$23,090.81	8.3755	\$568,146.50	\$591,237.31

**2021 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 2021

INTERMEDIATE SCHOOL DISTRICT REPORT

INTERMEDIATE SCHOOL DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY	KRESA ONLY			
			ALLOCATED OPER	ISD GEN OPER LEVY	VOC ED SPEC ED & OTR OPER	VOC & SPEC ED LEVY		REGIONAL ENHANCEMENT MILAGE	ENHANCEMENT LEVY	DEBT MILLS	DEBT LEVY
KALAMAZOO RESA											
Climax-Scotts	LEROY	12,967,167	0.1434	\$1,859.49	5.3718	\$69,657.03	\$90,937.45	1.4977	\$19,420.93	0.0000	\$0.00
Climax-Scotts	BATTLE CREEK CITY	5,013,058	0.1434	\$718.87	5.3718	\$26,929.14	\$35,156.07	1.4977	\$7,508.06	0.0000	\$0.00
Gull Lake	BEDFORD	72,112,182	0.1434	\$10,340.89	5.3718	\$387,372.22	\$505,715.52	1.4977	\$108,002.41	0.0000	\$0.00
GRAND TOTAL KRESA		90,092,407	0.1434	\$12,919.25	5.3718	\$483,958.39	\$631,809.04	1.4977	\$134,931.40	0.0000	\$0.00
TOTAL INTERMEDIATE SCHOOL DISTRICTS		3,844,098,819		\$964,141.02		\$22,976,514.94	\$24,075,587.36		\$134,931.40		\$0.00

**2021 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 2021

COMMUNITY COLLEGE APPORTIONMENT REPORT

COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGE			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
KELLOGG COMMUNITY COLLEGE	ALBION	42,800,913		3.6136	\$154,665.38	0.0000	\$0.00	\$154,665.38
	ATHENS	89,903,927		3.6136	\$324,876.83	0.0000	\$0.00	\$324,876.83
	BEDFORD	129,784,284		3.6136	\$468,988.49	0.0000	\$0.00	\$468,988.49
	BURLINGTON	59,113,300		3.6136	\$213,611.82	0.0000	\$0.00	\$213,611.82
	CLARENCE	3,042,830		3.6136	\$10,995.57	0.0000	\$0.00	\$10,995.57
	CLARENDON	39,294,471		3.6136	\$141,994.50	0.0000	\$0.00	\$141,994.50
	CONVIS	29,177,441		3.6136	\$105,435.60	0.0000	\$0.00	\$105,435.60
	ECKFORD	57,757,080		3.6136	\$208,710.98	0.0000	\$0.00	\$208,710.98
	EMMETT	391,729,198		3.6136	\$1,415,552.63	0.0000	\$0.00	\$1,415,552.63
	FREDONIA	75,886,755		3.6136	\$274,224.38	0.0000	\$0.00	\$274,224.38
	HOMER	61,930,390		3.6136	\$223,791.66	0.0000	\$0.00	\$223,791.66
	LEE	11,431,088		3.6136	\$41,307.38	0.0000	\$0.00	\$41,307.38
	LEROY	136,497,596		3.6136	\$493,247.71	0.0000	\$0.00	\$493,247.71
	MARENGO	109,521,368		3.6136	\$395,766.42	0.0000	\$0.00	\$395,766.42
	MARSHALL	148,073,290		3.6136	\$535,077.64	0.0000	\$0.00	\$535,077.64
	NEWTON	131,488,529		3.6136	\$475,146.95	0.0000	\$0.00	\$475,146.95
	PENNFIELD	238,995,380		3.6136	\$863,633.71	0.0000	\$0.00	\$863,633.71
	SHERIDAN w/o RZ	84,324,953	\$4,280,753	3.6136	\$304,716.65	0.0000	\$0.00	\$304,716.65
	TEKONSHA	54,958,879		3.6136	\$198,599.41	0.0000	\$0.00	\$198,599.41
	ALBION CITY	94,932,285		3.6136	\$343,047.31	0.0000	\$0.00	\$343,047.31
	BATTLE CREEK w/o RZ	1,267,423,327	\$1,543,576	3.6136	\$4,579,960.93	0.0000	\$0.00	\$4,579,960.93
	MARSHALL CITY	240,671,331		3.6136	\$869,689.92	0.0000	\$0.00	\$869,689.92
	SPRINGFIELD	90,157,763		3.6136	\$325,794.09	0.0000	\$0.00	\$325,794.09
TOTAL KELLOGG COMMUNITY COLLEGE		3,588,896,378	\$5,824,329	3.6136	\$12,968,835.96	0.0000	\$0.00	\$12,968,835.96

**2021 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 2021

COMMUNITY COLLEGE APPORTIONMENT REPORT


COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGE			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
KALAMAZOO VALLEY COMM COLLEGE								
Gull Lake Schools	BEDFORD	72,112,182		2.7918	\$201,322.79	0.0000	\$0.00	\$201,322.79
Climax-Scotts Schools	LEROY	12,967,167		2.7918	\$36,201.74	0.0000	\$0.00	\$36,201.74
Climax-Scotts Schools	BATTLE CREEK	5,013,058		2.7918	\$13,995.46	0.0000	\$0.00	\$13,995.46
TOTAL KALAMAZOO VALLEY COMM COLLEGE		90,092,407		2.7918	\$251,519.99	0.0000	\$0.00	\$251,519.99
TOTAL COMMUNITY COLLEGES		3,678,988,785			\$13,220,355.95		\$0.00	\$13,220,355.95
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax								\$179,130,588.52

**2021 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 2021**

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 millage apportioned by the County Board of Commissioners of the County of Calhoun for the year 2021 .



Mathew L. Hansen

Dated: October 21, 2021

Equalization Director

CALHOUN COUNTY BOARD OF COMMISSIONERS
RESOLUTION APPROVING THE 2021 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 30th 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 31st annually; 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, 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 2021 will be the official authorization for its 58 taxing authorities within the County to levy property taxes in 2021; and

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

NOW, THEREFORE, BE IT RESOLVED that the attached 2021 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the 2021 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 2021 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.

Steve Frisbie, Chairman
Calhoun County Board of Commissioners
October 21, 2021