



2022 Calhoun County Apportionment Report

as Amended
With Related Supplemental Information

Prepared for the Calhoun County Board of Commissioners





CALHOUN COUNTY EQUALIZATION DEPARTMENT

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DATE: December 1, 2022
TO: Calhoun County Board of Commissioners
FROM: Mathew Hansen, Equalization Director
SUBJECT: 2022 Calhoun County Apportionment Report as Amended

Lawrence Memorial District Library on November 8, 2022, passed a new Operating Millage Proposal. The millage is for providing funds for all district library purposes. The levy will begin in 2022 at .7400 mill.

The approval of the proposal required the 2022 Apportionment Report adopted on October 20, 2022, to be amended. This report reflects the newly passed Operating Millage and the amendment of the Millage Rate sheets and Summary.

The 2022 Calhoun County Apportionment Report as amended is presented to this County Board of Commissioners for review and adoption.

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 2022 Apportionment Report

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CALHOUN COUNTY OFFICERS

BOARD OF COMMISSIONERS

DISTRICT #1	KATHY-SUE VETTE
DISTRICT #2	.....	ROCHELLE R. NUNLEY-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
ELECTION SPECIALIST	.....	JILL STOUT

EQUALIZATION DEPARTMENT

DIRECTOR	.....	MATHEW HANSEN
DEPUTY DIRECTOR	.....	TOM SCOTT
OFFICE ADMINISTRATOR	.....	LEISSA TURNER
EQUALIZATION CLERK	.....	PENNY WEST

2022 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.9658		0.9658		0.8832		0.8832		0.8832		0.8604		0.8604
Twp or City X-Voted Oper.		0.9721		0.9721		0.7000		0.7000		0.7000		1.9450		1.9450
Twp or City Debt														
District Library		2.4995		2.4995							2.0000			
Marshall Fire Ftrs - Amb														
Marshall DDA (District Only)														
Village Operating							9.4621							
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9888				3.0000		3.0000		3.9820		1.0000	1.0000	0.6275
School Debt		0.0000		7.0000		0.0000		0.0000				2.7500	2.7500	5.6700
ISD Allocated		0.2513		0.2513		0.2513		0.2513		0.2513		0.1200	0.1313	0.1428
ISD - Voc & Spec Ed		5.9433		5.9433		5.9433		5.9433		5.9433		2.9600	2.9833	5.3507
KRESA Enhancement														1.4918
KRESA Debt														0.0000
Kellogg Com. College		3.6109		3.6109		3.6109		3.6109		3.6109		1.80545	1.80545	
Kalamazoo Valley Com. Col.														2.7802
Total for Homestead	11.3698	16.5230	11.3698	22.5342	11.3698	15.68	20.8319	15.68	11.3698	16.6620	22.00525	12.76675	11.3698	20.1597
Annual Total	27.8928		33.904		27.0498		36.5119		28.0318		34.772		31.5295	
School Non-Homestead		17.8293		18.0000		18.0000		18.0000		17.7252		9.0000	9.0000	17.7769
Total for Non-Hm	11.3698	34.3523	11.3698	40.5342	11.3698	33.68	20.8319	33.68	11.3698	34.3872	31.00525	21.76675	11.3698	37.9366
Annual Total	45.7221		51.904		45.0498		54.5119		45.757		52.772		49.3064	
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		2.8000		2.8000		2.8000		4.5000		4.5000
HmStd w/ Spec Asmt	11.3698	19.5230	11.3698	25.5342	11.3698	18.4800	20.8319	18.4800	11.3698	19.4620	22.0053	17.2668	11.3698	24.6597
Annual Total	30.8928		36.904		29.8498		39.3119		30.8318		39.272		36.0295	
Non-Hm w/ Spec Asmt	11.3698	37.3523	11.3698	43.5342	11.3698	36.4800	20.8319	36.4800	11.3698	37.1872	31.0053	26.2668	11.3698	42.4366
Annual Total	48.7221		54.904		47.8498		57.3119		48.557		57.272		53.8064	

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.8604		0.8604		0.8589		0.8589		0.8589		0.8589		0.8589
Twp or City X-Voted Oper.		1.9450		1.9450		3.2845		3.2845		3.2845		3.2845		3.2845
Twp or City Debt														
District Library			2.0000											
Marshall Fire Ftrs - Amb						0.6908		0.6908		0.6908		0.6908		0.6908
Marshall DDA (District Only)														
Village Operating											11.8485		12.7054	
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9531				3.0000		0.9959		3.9820		3.9820		3.9820
School Debt		6.0000	5.3000	5.3000		0.0000		1.3600						
ISD Allocated		0.1138	0.1200	0.1313		0.2513		0.2513		0.2513		0.2513		0.2513
ISD - Voc & Spec Ed		2.1063	2.9600	2.9833		5.9433		5.9433		5.9433		5.9433		5.9433
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College			1.80545	1.80545		3.6109		3.6109		3.6109		3.6109		3.6109
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3698	13.2699	23.55525	14.31675	11.3698	18.931	11.3698	18.2869	11.3698	19.913	23.2183	19.913	24.0752	19.913
Annual Total	24.6397		37.872		30.3008		29.6567		31.2828		43.1313		43.9882	
School Non-Homestead		17.7953	9.0000	9.0000		18.0000		17.7826		17.7252		17.7252		17.7252
Total for Non-Hm	11.3698	31.0652	32.55525	23.31675	11.3698	36.931	11.3698	36.0695	11.3698	37.6382	23.2183	37.6382	24.0752	37.6382
Annual Total	42.435		55.872		48.3008		47.4393		49.008		60.8565		61.7134	
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	11.3698	17.7699	23.5553	18.8168	11.3698	18.9310	11.3698	18.2869	11.3698	19.9130	23.2183	19.9130	24.0752	19.9130
Annual Total	29.1397		42.372		30.3008		29.6567		31.2828		43.1313		43.9882	
Non-Hm w/ Spec Asmt	11.3698	35.5652	32.55525	27.81675	11.3698	36.931	11.3698	36.0695	11.3698	37.6382	23.2183	37.6382	24.0752	37.6382
Annual Total	46.935		60.372		48.3008		47.4393		49.008		60.8565		61.7134	

2022 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.9800		0.9800		0.9800		0.8346		0.8346				
Twp or City X-Voted Oper.								2.1875		2.1875				
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb								0.6908		0.6908		0.6908		0.6908
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								0.9959				0.9888
School Debt		1.7500		11.8000		6.1000		7.0000		1.3600		9.1200		7.0500
ISD Allocated		0.2513		0.2513		0.3400		0.2513		0.2513		0.2513		0.2513
ISD - Voc & Spec Ed		5.9433		5.9433		8.3678		5.9433		5.9433		5.9433		5.9433
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6109						3.6109		3.6109				3.6109
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3698	14.5767	11.3698	20.2659	11.3698	17.0791	11.3698	21.8097	11.3698	17.1656	11.3698	17.2967	11.3698	19.8264
Annual Total	25.9465		31.6357		28.4489		33.1795		28.5354		28.6665		31.1962	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		17.7826		18.0000		17.8293
Total for Non-Hm	11.3698	32.5767	11.3698	38.2659	11.3698	35.0791	11.3698	39.8097	11.3698	34.9482	11.3698	35.2967	11.3698	37.6557
Annual Total	43.9465		49.6357		46.4489		51.1795		46.3180		46.6665		49.0255	
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	11.3698	15.0767	11.3698	20.7659	11.3698	17.5791	11.3698	21.8097	11.3698	17.1656	11.3698	17.2967	11.3698	19.8264
Annual Total	26.4465		32.1357		28.9489		33.1795		28.5354		28.6665		31.1962	
Non-Hm w/ Spec Asmt	11.3698	33.0767	11.3698	38.7659	11.3698	35.5791	11.3698	39.8097	11.3698	34.9482	11.3698	35.2967	11.3698	37.6557
Annual Total	44.4465		50.1357		46.9489		51.1795		46.3180		46.6665		49.0255	

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.						0.8807		0.8807		0.8807		0.8807		0.8432
Twp or City X-Voted Oper.						0.9857		0.9857		0.9857		0.9857		
Twp or City Debt														2.35
District Library				2.0000		1.6499		1.6499		1.6499		1.6499		2.0000
Marshall Fire Ftrs - Amb		0.6908		0.6908		0.6908		0.6908		0.6908		0.6908		
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						0.9888			0.7499		0.9888		1.0000	1.0000
School Debt		11.8000		10.6000		0.0000		7.0000		1.7500		7.0500	2.7500	2.7500
ISD Allocated		0.2513		0.2513		0.2513		0.2513		0.2513		0.2513	0.1200	0.1313
ISD - Voc & Spec Ed		5.9433		5.9433		5.9433		5.9433		5.9433		5.9433	2.9600	2.9833
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College				3.6109		3.6109		3.6109		3.6109		3.6109	1.80545	1.80545
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3698	19.9767	11.3698	24.3876	11.3698	16.2927	11.3698	22.3039	11.3698	17.8038	11.3698	23.3427	20.0053	15.1546
Annual Total	31.3465		35.7574		27.6625		33.6737		29.1736		34.7125		35.1598	
School Non-Homestead		18.0000		18.0000		17.8293		18.0000		18.0000		17.8293	9.0000	9.0000
Total for Non-Hm	11.3698	37.9767	11.3698	42.3876	11.3698	34.1220	11.3698	40.3039	11.3698	35.8038	11.3698	41.1720	29.0053	24.1546
Annual Total	49.3465		53.7574		45.4918		51.6737		47.1736		52.5418		53.1598	
Special Asmt Mills														4.1990
HmStd w/ Spec Asmt	11.3698	19.9767	11.3698	24.3876	11.3698	16.2927	11.3698	22.3039	11.3698	17.8038	11.3698	23.3427	20.0053	19.3536
Annual Total	31.3465		35.7574		27.6625		33.6737		29.1736		34.7125		39.3588	
Non-Hm w/ Spec Asmt	11.3698	37.9767	11.3698	42.3876	11.3698	34.1220	11.3698	40.3039	11.3698	35.8038	11.3698	41.1720	29.0053	28.3536
Annual Total	49.3465		53.7574		45.4918		51.6737		47.1736		52.5418		57.3588	

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.

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.8432		0.7854		0.7854		0.7854		0.7854		0.7854		0.9098
Twp or City X-Voted Oper.				2.3824		2.3824		2.3824		2.3824		2.3824		1.5000
Twp or City Debt		2.35												
District Library		2.0000		2.0000		1.6499		1.6499		1.6499		1.6499		
Marshall Fire Ftrs - Amb				0.6908		0.6908		0.6908		0.6908		0.6908		
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							0.4944	0.4944		0.9959		3.9820		
School Debt	7.1200		7.1200		7.0000		3.5250	3.5250		1.3600				7.0000
ISD Allocated	0.1200	0.1313	0.1200	0.1313	0.2513	0.1200	0.1313	0.2513		0.2513		0.2513		0.2513
ISD - Voc & Spec Ed	2.9600	2.9833	2.9600	2.9833	5.9433	2.9600	2.9833	5.9433		5.9433		5.9433		5.9433
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.80545	1.80545		3.6109		3.6109		3.6109		3.6109		3.6109		3.6109
Kalamazoo Valley Com. Col.														
Total for Homestead	23.3753	11.4046	21.5698	13.8754	11.3698	23.6053	18.4692	17.5447	11.3698	18.9612	11.3698	20.5873	11.3698	20.5066
Annual Total	34.7798		35.4452		34.9751		36.0139		30.3310		31.9571		31.8764	
School Non-Homestead	18.0000		18.0000		18.0000		8.9147	8.9147		17.7826		17.7252		18.0000
Total for Non-Hm	41.3753	11.4046	39.5698	13.8754	11.3698	41.6053	27.3839	26.4594	11.3698	36.7438	11.3698	38.3125	11.3698	38.5066
Annual Total	52.7798		53.4452		52.9751		53.8432		48.1136		49.6823		49.8764	
Special Asmt Mills			4.1990											1.2500
HmStd w/ Spec Asmt	23.3753	15.6036	21.5698	13.8754	11.3698	23.6053	18.4692	17.5447	11.3698	18.9612	11.3698	20.5873	11.3698	21.7566
Annual Total	38.9788		35.4452		34.9751		36.0139		30.3310		31.9571		33.1264	
Non-Hm w/ Spec Asmt	41.3753	15.6036	39.5698	13.8754	11.3698	41.6053	27.3839	26.4594	11.3698	36.7438	11.3698	38.3125	11.3698	39.7566
Annual Total	56.9788		53.4452		52.9751		53.8432		48.1136		49.6823		51.1264	

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.

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.9098		0.9098		0.892		0.892		0.892		0.7484		0.7484
Twp or City X-Voted Oper.		1.5000		1.5000								1.4880		1.4880
Twp or City Debt														
District Library														0.7400
Marshall Fire Ftrs - Amb						0.6908		0.6908		0.6908				
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		0.9888				3.0000		
School Debt		7.0000				1.7500		7.0500		11.8000		0.0000		7.3000
ISD Allocated		0.2513		0.2629		0.2513		0.2513		0.2513		0.2513		0.1428
ISD - Voc & Spec Ed		5.9433		4.4254		5.9433		5.9433		5.9433		5.9433		5.3507
KRESA Enhancement														1.4918
KRESA Debt														0.0000
Kellogg Com. College		3.6109				3.6109		3.6109				3.6109		
Kalamazoo Valley Com. Col.														2.7802
Total for Homestead	27.2764	20.5066	11.3698	9.6364	11.3698	15.1795	11.3698	20.7184	11.3698	20.8687	11.3698	16.3332	11.3698	21.3332
Annual Total	47.7830		21.0062		26.5493		32.0882		32.2385		27.7030		32.7030	
School Non-Homestead		18.0000		18.0000		18.0000		17.8293		18.0000		18.0000		17.3859
Total for Non-Hm	27.2764	38.5066	11.3698	27.6364	11.3698	33.1795	11.3698	38.5477	11.3698	38.8687	11.3698	34.3332	11.3698	38.7191
Annual Total	65.7830		39.0062		44.5493		49.9175		50.2385		45.7030		50.0889	
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				1.2500										
HmStd w/ Spec Asmt	27.2764	20.5066	11.3698	10.8864	11.3698	15.1795	11.3698	20.7184	11.3698	20.8687	11.3698	16.3332	11.3698	21.3332
Annual Total	47.7830		22.2562		26.5493		32.0882		32.2385		27.7030		32.7030	
Non-Hm w/ Spec Asmt	27.2764	38.5066	11.3698	28.8864	11.3698	33.1795	11.3698	38.5477	11.3698	38.8687	11.3698	34.3332	11.3698	38.7191
Annual Total	65.7830		40.2562		44.5493		49.9175		50.2385		45.7030		50.0889	

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.7484		0.8387		0.8387		0.8387		0.7928		0.7928		0.82
Twp or City X-Voted Oper.		1.4880		2.1613		2.1613		2.1613		1.4754		1.4754		
Twp or City Debt														
District Library		2.0000		1.6499		1.6499		1.6499		2.0000		1.6499		
Marshall Fire Ftrs - Amb				0.6908		0.6908		0.6908		0.6908		0.6908		
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				0.9888		0.7499		0.9888			0.4944	0.4944		3.0000
School Debt	7.1200			0.0000		1.7500		7.0500		7.1200		3.5250	3.5250	0.0000
ISD Allocated	0.1200	0.1313		0.2513		0.2513		0.2513	0.1200	0.1313		0.1200	0.1313	0.2513
ISD - Voc & Spec Ed	2.9600	2.9833		5.9433		5.9433		5.9433	2.9600	2.9833		2.9600	2.9833	5.9433
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6109		3.6109		3.6109		3.6109		1.80545	1.80545		1.80545	1.80545
Kalamazoo Valley Com. Col.														
Total for Homestead	21.5698	12.2532	11.3698	17.4263	11.3698	18.9374	11.3698	24.4763	25.3753	9.1704	20.2747	14.8397	13.1753	13.1114
Annual Total	33.8230		28.7961		30.3072		35.8461		34.5456		35.1143		26.2866	
School Non-Homestead	18.0000			17.8293		18.0000		17.8293	18.0000		8.9147	8.9147		18.0000
Total for Non-Hm	39.5698	12.2532	11.3698	35.2556	11.3698	36.9374	11.3698	42.3056	43.3753	9.1704	29.1893	23.7543	13.1753	31.1114
Annual Total	51.8230		46.6254		48.3072		53.6754		52.5456		52.9436		44.2866	
Special Asmt Mills														
HmStd w/ Spec Asmt	21.5698	12.2532	11.3698	17.4263	11.3698	18.9374	11.3698	24.4763	25.3753	9.1704	20.2747	14.8397	13.1753	13.1114
Annual Total	33.8230		28.7961		30.3072		35.8461		34.5456		35.1143		26.2866	
Non-Hm w/ Spec Asmt	39.5698	12.2532	11.3698	35.2556	11.3698	36.9374	11.3698	42.3056	43.3753	9.1704	29.1893	23.7543	13.1753	31.1114
Annual Total	51.8230		46.6254		48.3072		53.6754		52.5456		52.9436		44.2866	

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.		0.82		0.82		0.82		0.9043		0.9043		0.9043		0.9043
Twp or City X-Voted Oper.								4.4016		4.4016		4.4016		4.4016
Twp or City Debt								2.2420		2.2420		2.2420		2.2420
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				0.9888		3.9820	1.0000	1.0000						
School Debt	7.1200			7.0500			2.7500	2.7500		9.1200	7.1200		5.3000	5.3000
ISD Allocated	0.1200	0.1313	0.1200	0.1313		0.2513	0.1200	0.1313		0.2513	0.1200	0.1313	0.1200	0.1313
ISD - Voc & Spec Ed	2.9600	2.9833	2.9600	2.9833		5.9433	2.9600	2.9833		5.9433	2.9600	2.9833	2.9600	2.9833
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.80545	1.80545	1.80545	1.80545	1.80545	1.80545		3.6109				3.6109		3.6109
Kalamazoo Valley Com. Col.														
Total for Homestead	23.3753	9.0314	16.2553	15.0702	13.1753	14.0934	18.1998	21.3147	11.3698	24.1538	21.5698	17.5647	19.7498	22.8647
Annual Total	32.4066		31.3254		27.2686		39.5145		35.5236		39.1345		42.6145	
School Non-Homestead	18.0000			17.8293		17.7252	9.0000	9.0000		18.0000	18.0000		9.0000	9.0000
Total for Non-Hm	41.3753	9.0314	16.2553	32.8995	13.1753	31.8186	27.1998	30.3147	11.3698	42.1538	39.5698	17.5647	28.7498	31.8647
Annual Total	50.4066		49.1547		44.9938		57.5145		53.5236		57.1345		60.6145	
Special Asmt Mills														
HmStd w/ Spec Asmt	23.3753	9.0314	16.2553	15.0702	13.1753	14.0934	18.1998	21.3147	11.3698	24.1538	21.5698	17.5647	19.7498	22.8647
Annual Total	32.4066		31.3254		27.2686		39.5145		35.5236		39.1345		42.6145	
Non-Hm w/ Spec Asmt	41.3753	9.0314	16.2553	32.8995	13.1753	31.8186	27.1998	30.3147	11.3698	42.1538	39.5698	17.5647	28.7498	31.8647
Annual Total	50.4066		49.1547		44.9938		57.5145		53.5236		57.1345		60.6145	

2022 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.	0.7985		0.7985		0.7985		0.8867		0.8867		0.8867		0.8867	
Twp or City X-Voted Oper.	0.0000		0.0000		0.0000		1.9519		1.9519		1.9519		1.9519	
Twp or City Debt							0.8529		0.8529		0.8529		0.8529	
District Library		2.4995		-		-		-		-		-		-
Marshall Fire Ftrs - Amb							0.6908		0.6908		0.6908		0.6908	
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		0.9888		0.7499						0.9959		0.9959		3.9820
School Debt	0.0000			1.7500		6.1000		7.0000		1.3600		1.3600		
ISD Allocated	0.2513		0.2513		0.34		0.2513		0.2513		0.2513		0.2513	
ISD - Voc & Spec Ed	5.9433		5.9433		8.3678		5.9433		5.9433		5.9433		5.9433	
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6109		3.6109			3.6109		3.6109		3.6109		3.6109	
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3698	15.3836	11.3698	14.3952	11.3698	16.8976	11.3698	22.4791	11.3698	17.8350	26.1198	17.8350	11.3698	19.4611
Annual Total	26.7534		25.7650		28.2674		33.8489		29.2048		43.9548		30.8309	
School Non-Homestead		17.8293		18.0000		18.0000		18.0000		17.7826		17.7826		17.7252
Total for Non-Hm	11.3698	33.2129	11.3698	32.3952	11.3698	34.8976	11.3698	40.4791	11.3698	35.6176	26.1198	35.6176	11.3698	37.1863
Annual Total	44.5827		43.7650		46.2674		51.8489		46.9874		61.7374		48.5561	
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	11.3698	20.8836	11.3698	19.8952	11.3698	22.3976	11.3698	22.4791	11.3698	17.8350	26.1198	17.8350	11.3698	19.4611
Annual Total	32.2534		31.2650		33.7674		33.8489		29.2048		43.9548		30.8309	
Non-Hm w/ Spec Asmt	11.3698	38.7129	11.3698	37.8952	11.3698	40.3976	11.3698	40.4791	11.3698	35.6176	26.1198	35.6176	11.3698	37.1863
Annual Total	50.0827		49.2650		51.7674		51.8489		46.9874		61.7374		48.5561	

2022 UNIT -> 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	5.3698		5.3698		5.3698		5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913		1.2913		1.2913		1.2913
Twp or City Allocated Oper.	11.7201		9.9870		9.9870		9.9870		9.9870		9.9870	
Twp or City X-Voted Oper.	7.8826											
Twp or City Debt			5.5160		5.5160		5.5160		5.5160		5.5160	
District Library		2.4995	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		0.9888	1.0000	1.0000								
School Debt		0.0000	2.7500	2.7500		7.3000	7.1200		3.5000	3.5000	5.3000	5.3000
ISD Allocated		0.2513	0.1200	0.1313		0.1428	0.1200	0.1313	0.1200	0.1313	0.1200	0.1313
ISD - Voc & Spec Ed		5.9433	2.9600	2.9833		5.3507	2.9600	2.9833	2.9600	2.9833	2.9600	2.9833
KRESA Enhancement						1.4918						
KRESA Debt						0.0000						
Kellogg Com. College	1.80545	1.80545	1.80545	1.80545			1.80545	1.80545	1.80545	1.80545	1.80545	1.80545
Kalamazoo Valley Com. Col.					2.7802							
Total for Homestead	32.7780	12.7797	37.5083	9.9614	29.6530	15.5766	40.8783	6.2114	37.2583	9.7114	39.0583	11.5114
Annual Total	45.5576		47.4696		45.2296		47.0896		46.9696		50.5696	
School Non-Homestead		17.8293	9.0000	9.0000		17.3859	18.0000		9.0000	9.0000	9.0000	9.0000
Total for Non-Hm	32.7780	30.6090	46.5083	18.9614	29.6530	32.9625	58.8783	6.2114	46.2583	18.7114	48.0583	20.5114
Annual Total	63.3869		65.4696		62.6155		65.0896		64.9696		68.5696	
Special Asmt Mills												
HmStd w/ Spec Asmt	32.7780	12.7797	37.5083	9.9614	29.6530	15.5766	40.8783	6.2114	37.2583	9.7114	39.0583	11.5114
Annual Total	45.5576		47.4696		45.2296		47.0896		46.9696		50.5696	
Non-Hm w/ Spec Asmt	32.7780	30.6090	46.5083	18.9614	29.6530	32.9625	58.8783	6.2114	46.2583	18.7114	48.0583	20.5114
Annual Total	63.3869		65.4696		62.6155		65.0896		64.9696		68.5696	

2022 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	MARSHALL		MARSHALL		SPRINGFIELD	
	MARSHALL		MARSHALL		BATTLE CREEK	
	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3698		5.3698		5.3698	
Extra Voted County Oper		1.2913		1.2913		1.2913
Twp or City Allocated Oper.	17.1629		17.1629		14.0000	
Twp or City X-Voted Oper.	2.5416		2.5416			
Twp or City Debt	2.0000		2.0000		1.0000	
District Library	1.6499		1.6499		2.0000	
Marshall Fire Ftrs - Amb		0.6908		0.6908		
Marshall DDA (District Only)			1.5592			
Village Operating						
Village Debt						
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000	
School Building & Site	0.4944	0.4944	0.4944	0.4944	1.0000	1.0000
School Debt	3.5250	3.5250	3.5250	3.5250	2.7500	2.7500
ISD Allocated	0.1200	0.1313	0.1200	0.1313	0.1200	0.1313
ISD - Voc & Spec Ed	2.9600	2.9833	2.9600	2.9833	2.9600	2.9833
KRESA Enhancement						
KRESA Debt						
Kellogg Com. College	1.80545	1.80545	1.80545	1.80545	1.80545	1.80545
Kalamazoo Valley Com. Col.						
Total for Homestead	43.6291	10.9216	45.1883	10.9216	37.0053	9.9614
Annual Total	54.5506		56.1098		46.9666	
School Non-Homestead	8.9147	8.9147	8.9147	8.9147	9.0000	9.0000
Total for Non-Hm	52.5437	19.8362	54.1029	19.8362	46.0053	18.9614
Annual Total	72.3799		73.9391		64.9666	
Special Asmt Mills						
HmStd w/ Spec Asmt	43.6291	10.9216	45.1883	10.9216	37.0053	9.9614
Annual Total	54.5506		56.1098		46.9666	
Non-Hm w/ Spec Asmt	52.5437	19.8362	54.1029	19.8362	46.0053	18.9614
Annual Total	72.3799		73.9391		64.9666	

CALHOUN COUNTY

2022 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	27.8928	45.7221
ALBION		HOMER	13080	33.9040	51.9040
ATHENS		ATHENS	13050	27.0498	45.0498
ATHENS	ATHENS	ATHENS	13050	36.5119	54.5119
ATHENS		UNION CITY	13135	28.0318	45.7570
BEDFORD		BATTLE CREEK	13020	34.7720	52.7720
BEDFORD		GULL LAKE	39065	31.5295	49.3064
BEDFORD		HASTINGS	08030	24.6397	42.4350
BEDFORD		PENNFIELD	13120	37.8720	55.8720
BURLINGTON		ATHENS	13050	30.3008	48.3008
BURLINGTON		TEKONSHA	13130	29.6567	47.4393
BURLINGTON		UNION CITY	13135	31.2828	49.0080
BURLINGTON	BURLINGTON	UNION CITY	13135	43.1313	60.8565
BURLINGTON	UNION CITY	UNION CITY	13135	43.9882	61.7134

CALHOUN COUNTY

2022 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	25.9465	43.9465
CLARENCE		OLIVET	23080	31.6357	49.6357
CLARENCE		SPRINGPORT	38150	28.4489	46.4489
CLAREDON		HOMER	13080	33.1795	51.1795
CLAREDON		TEKONSHA	13130	28.5354	46.3180
CONVIS		BELLEVUE	23010	28.6665	46.6665
CONVIS		MARSHALL	13110	31.1962	49.0255
CONVIS		OLIVET	23080	31.3465	49.3465
CONVIS		PENNFIELD	13120	35.7574	53.7574
ECKFORD		MARSHALL w Albion debt	13010	27.6625	45.4918
ECKFORD		HOMER	13080	33.6737	51.6737
ECKFORD		MAR-LEE	13095	29.1736	47.1736
ECKFORD		MARSHALL	13110	34.7125	52.5418
EMMETT		BATTLE CREEK	13020	35.1598	53.1598
EMMETT		HARPER CREEK	13070	34.7798	52.7798

CALHOUN COUNTY 2022 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	35.4452	53.4452
FREDONIA		HOMER	13080	34.9751	52.9751
FREDONIA		MARSHALL	13110	36.0139	53.8432
FREDONIA		TEKONSHA	13130	30.3310	48.1136
FREDONIA		UNION CITY	13135	31.9571	49.6823
HOMER		HOMER	13080	31.8764	49.8764
HOMER	HOMER	HOMER	13080	47.7830	65.7830
HOMER		LITCHFIELD	30040	21.0062	39.0062
LEE		MAR-LEE	13095	26.5493	44.5493
LEE		MARSHALL	13110	32.0882	49.9175
LEE		OLIVET	23080	32.2385	50.2385
LEROY		ATHENS	13050	27.7030	45.7030
LEROY		CLIMAX-SCOTTS	39020	32.7030	50.0889
LEROY		HARPER CREEK	13070	33.8230	51.8230

CALHOUN COUNTY

2022 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	28.7961	46.6254
MARENGO		MAR-LEE	13095	30.3072	48.3072
MARENGO		MARSHALL	13110	35.8461	53.6754
MARSHALL		HARPER CREEK	13070	34.5456	52.5456
MARSHALL		MARSHALL	13110	35.1143	52.9436
NEWTON		ATHENS	13050	26.2866	44.2866
NEWTON		HARPER CREEK	13070	32.4066	50.4066
NEWTON		MARSHALL	13110	31.3254	49.1547
NEWTON		UNION CITY	13135	27.2686	44.9938
PENNFIELD		BATTLE CREEK	13020	39.5145	57.5145
PENNFIELD		BELLEVUE	23010	35.5236	53.5236
PENNFIELD		HARPER CREEK	13070	39.1345	57.1345
PENNFIELD		PENNFIELD	13120	42.6145	60.6145
SHERIDAN		MARSHALL w Albion debt	13010	26.7534	44.5827
SHERIDAN		MAR-LEE	13095	25.7650	43.7650
SHERIDAN		SPRINGPORT	38150	28.2674	46.2674

CALHOUN COUNTY

2022 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	33.8489	51.8489
TEKONSHA		TEKONSHA	13130	29.2048	46.9874
TEKONSHA	TEKONSHA	TEKONSHA	13130	43.9548	61.7374
TEKONSHA		UNION CITY	13135	30.8309	48.5561
ALBION CITY		MARSHALL w Albion debt	13010	45.5576	63.3869
BATTLE CREEK CITY		BATTLE CREEK	13020	47.4696	65.4696
BATTLE CREEK CITY		HARPER CREEK	13070	47.0896	65.0896
BATTLE CREEK CITY		CLIMAX-SCOTTS	39020	45.2296	62.6155
BATTLE CREEK CITY		LAKEVIEW	13090	46.9696	64.9696
BATTLE CREEK CITY		PENNFIELD	13120	50.5696	68.5696
MARSHALL CITY		MARSHALL	13110	54.5506	72.3799
MARSHALL CITY	DDA only	MARSHALL	13110	56.1098	73.9391
SPRINGFIELD CITY		BATTLE CREEK	13020	46.9666	64.9666

COUNTY-WIDE AVERAGE* TAX LEVY RATES

Does not include Special Assessments *simple mean

34.3411	52.2457
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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

2022 LOCAL UNIT SPECIAL ASSESSMENT REPORT

UNIT	Purpose	SPECIAL ASSESSMENTS		
		TAXABLE VALUE REAL ONLY including RZ	MILLAGE	SPECIAL ASSESSMENT REVENUE
TOWNSHIPS				
ALBION	FIRE	39,088,149	3.0000	\$117,264.45
ATHENS	FIRE	68,254,668	2.8000	\$191,113.07
BEDFORD	POLICE/FIRE	203,872,469	4.5000	\$917,426.11
BURLINGTON				
CLARENCE	ROADS	85,708,321	0.5000	\$42,854.16
CLARENDON				
CONVIS				
ECKFORD				
EMMETT	PUBLIC SAFETY	371,606,504	4.1990	\$1,560,375.71
FREDONIA				
HOMER (Twp less Vill)	FIRE	39,419,170	1.2500	\$49,273.96
LEE				
LEROY				
MARENGO				
MARSHALL				
NEWTON				
PENNFIELD				
SHERIDAN	FIRE	54,781,701	5.5000	\$301,299.36
TEKONSHA				
TOTAL TOWNSHIPS incl RZ		862,730,982		\$3,179,606.82

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	862,730,982		\$3,179,606.82
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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
AS AMENDED**

Year Over Year Comparison and Recapitulation

	2022 LEVY DOLLARS	2021 LEVY DOLLARS	Annual Change	Percent of 2022 Grand Total Tax
TOTAL CALHOUN COUNTY less RZ	\$27,001,154.40	\$25,634,838.79	5.3%	14.2%
TOTAL AUTHORITIES less RZ	\$7,226,087.85	\$6,859,226.87	5.3%	3.8%
TOTAL TOWNSHIPS less RZ	\$6,583,188.29	\$6,068,972.08	8.5%	3.5%
TOTAL CITIES less RZ	\$29,673,245.58	\$28,521,760.16	4.0%	15.7%
TOTAL VILLAGES	\$917,605.44	\$912,245.66	0.6%	0.5%
TOTAL K-12 SCHOOLS	\$78,814,035.47	\$73,837,601.65	6.7%	41.6%
TOTAL INTERMEDIATE SCHOOL DISTRICTS	\$25,339,485.99	\$24,075,587.36	5.2%	13.4%
TOTAL COMMUNITY COLLEGES	\$13,932,848.48	\$13,220,355.95	5.4%	7.4%
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax	\$189,487,651.50	\$179,130,588.52	5.8%	100.0%
GRAND TOTAL SPECIAL ASSESSMENT LEVY	\$3,179,606.82	\$3,094,959.91	2.7%	

**2022 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 2022

2022 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	4,053,557,882	5.3698			General Operating	\$21,766,795.11
MEDICAL CARE	4,053,557,882		0.2478			\$1,004,471.64
SENIOR	4,053,557,882		0.7440			\$3,015,847.06
VETERANS	4,053,557,882		0.0998			\$404,545.08
PARKS	4,053,557,882		0.1997			\$809,495.51
TOTAL CALHOUN COUNTY less RZ	4,053,557,882	5.3698	1.2913			\$27,001,154.40

Authority and District Taxing Jurisdictions

Albion District Library less RZ	238,120,664		2.4995			\$595,182.60
Albion Twp, Sheridan Twp, Albion City						
Marshall District Library	651,784,920		1.6499			\$1,075,379.94
Eckford, Fredonia, Marengo, Marshall, Marshall City						
Willard District Library less RZ & Senior Co-op	2,435,538,567		2.0000			\$4,871,077.13
Bedford, Convis, Emmett, Fredonia, Leroy, Marshall, Newton, Pennfield, Battle Creek City, Springfield						
Marshall DDA	8,996,784		1.5592			\$14,027.79
Marshall Area Fire Ftrs Ambulance	954,602,419		0.6908			\$659,439.35
Burlington, Clarendon, Convis, Eckford, Fredonia, Lee, Marengo, Marshall, Tekonsha Twps, Marshall City						
Lawrence Memorial District Library	14,839,243		0.7400			\$10,981.04
Leroy (Climax-Scotts SD)						
TOTAL AUTHORITIES less RZ	4,303,882,597					\$7,226,087.85

**2022 CALHOUNCOUNTY
ANNUAL APPORTIONMENT REPORT**

APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2022

2022 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	45,808,399		0.9658	0.9721		ROADS	\$88,772.10
ATHENS	95,269,868		0.8832	0.7000		Library	\$150,831.26
BEDFORD	217,739,969		0.8604	1.9450		FIRE	\$610,847.71
BURLINGTON	64,147,120		0.8589	3.2845		FIRE/LIBRARY/ROAD	\$265,787.18
CLARENCE	88,852,221		0.9800				\$87,075.18
CLARENDON	41,892,178		0.8346	2.1875		LIBRARY/FIRE	\$126,602.35
CONVIS	68,688,007		0.0000				\$0.00
ECKFORD	60,943,660		0.8807	0.9857		FIRE	\$113,745.25
EMMETT	408,859,794		0.8432		2.3500	ROADS	\$1,305,571.09
FREDONIA	79,057,725		0.7854	2.3824		FIRE/ROADS	\$250,439.06
HOMER	68,728,720		0.9098	1.5000		LIBRARY	\$165,622.47
LEE	49,341,309		0.8920				\$44,012.45
LEROY	158,384,676		0.7484	1.4880		FIRE/PW	\$354,211.49
MARENGO	112,612,861		0.8387	2.1613		GEN OPER/ROADS	\$337,838.58
MARSHALL	159,940,840		0.7928	1.4754		FIRE	\$362,777.81
NEWTON	140,054,046		0.8200				\$114,844.32
PENNFIELD	253,523,218		0.9043	4.4016	2.2420	PBL SFTY/ROAD	\$1,913,567.90
SHERIDAN	96,004,998		0.7985			ROADS	\$76,659.99
TEKONSHA	57,966,165		0.8867	1.9519	0.8529	FIRE/LIBRARY	\$213,982.10
TOTAL TOWNSHIPS less RZ	2,267,815,774	\$0					\$6,583,188.29

**2022 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 2022

2022 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	101,124,754	\$0	11.7201	7.8826	0.0000	STR/REC/S WST	\$1,982,318.22
BATTLE CREEK less RZ & Senior Co-op	1,330,035,440	\$1,705,050	9.9870	0.0000	5.5160	P & F PENSION	\$20,628,944.48
MARSHALL CITY	260,012,554		17.1629	2.5416	2.0000	REC/TRANS/WST	\$5,643,442.48
SPRINGFIELD	94,569,360		14.0000	0.0000	1.0000	PENSION FUND	\$1,418,540.40
TOTAL CITIES less RZ	1,785,742,108	\$1,705,050					\$29,673,245.58

VILLAGES

ATHENS VILLAGE	20,601,465		9.4621				\$194,933.12
BURLINGTON VILLAGE	4,150,940		11.8485				\$49,182.41
HOMER VILLAGE	25,808,530		11.3270	4.5796		STREETS	\$410,525.96
TEKONSHA VILLAGE	15,849,304		11.0000	3.7500		ROAD/SDWLK	\$233,777.23
UNION CITY VILLAGE	2,297,190		9.0814	3.6240		STREETS	\$29,186.72
TOTAL VILLAGES	68,707,429						\$917,605.44

TOTAL LEVY - ALL AUTHORITIES, TOWNSHIPS, CITIES, VILLAGES and CALHOUN COUNTY							\$71,401,281.56
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**2022 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 2022

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	40,173,520	92,698,226	300,550	249,550		6.0000	18.0000	3.0000	0.0000	\$1,557,713.39
ATHENS	13050	BURLINGTON	332,400	2,109,310	-	-		6.0000	18.0000	3.0000	0.0000	\$24,966.99
ATHENS	13050	LEROY	16,184,318	78,745,623	253,100	92,200		6.0000	18.0000	3.0000	0.0000	\$1,000,993.73
ATHENS	13050	NEWTON	-	320,039	-	-		6.0000	18.0000	3.0000	0.0000	\$2,880.35
GRAND TOTAL ATHENS SCHOOLS			56,690,238	173,873,198	553,650	341,750	-	6.0000	18.0000	3.0000	0.0000	\$2,586,554.46
BATTLE CREEK	13020	BEDFORD	29,436,175	123,921,897	2,282,600	-		6.0000	18.0000	2.0000	5.5000	\$2,216,492.36
BATTLE CREEK	13020	EMMETT	13,202,506	24,291,339	3,627,050	9,300		6.0000	18.0000	2.0000	5.5000	\$587,284.68
BATTLE CREEK	13020	PENNFIELD	1,688,530	3,160,080	38,170	-		6.0000	18.0000	2.0000	5.5000	\$73,283.64
BATTLE CREEK	13020	BATTLE CREEK <small>NPRE & CP wo RZ & 7d</small>	327,362,779	550,095,832	27,151,767	22,716,765	1,705,050	6.0000	18.0000	2.0000	5.5000	\$13,335,203.47
BATTLE CREEK	13020	SPRINGFIELD CITY	54,671,716	94,569,360	5,802,118	1,329,237		6.0000	18.0000	2.0000	5.5000	\$2,287,614.53
GRAND TOTAL BATTLE CREEK SCHOOLS			426,361,706	796,038,508	38,901,705	24,055,302	1,705,050	6.0000	18.0000	2.0000	5.5000	\$18,499,878.68
BELLEVUE	23010	CONVIS	4,315,832	24,169,325	159,400	-		6.0000	18.0000		9.1200	\$444,081.57
BELLEVUE	23010	PENNFIELD	327,830	2,265,310	47,420	-		6.0000	18.0000		9.1200	\$40,436.95
GRAND TOTAL BELLEVUE SCHOOLS			4,643,662	26,434,635	206,820	-	-	6.0000	18.0000		9.1200	\$484,518.52
CLIMAX-SCOTTS	39020	LEROY	2,042,159	14,839,243	31,500	-		6.0000	17.3859		7.3000	\$233,036.36
CLIMAX-SCOTTS	39020	BATTLE CREEK	594,063	5,141,972	132,064	-		6.0000	17.3859		7.3000	\$79,427.83
GRAND TOTAL CLIMAX-SCOTTS SCHOOLS			2,636,222	19,981,215	163,564	-	-	6.0000	17.3859		7.3000	\$312,464.19
GULL LAKE	39065	BEDFORD	10,400,001	76,439,417	55,400	3,900		6.0000	17.7769	0.6275	5.6700	\$1,125,190.15
GRAND TOTAL GULL LAKE SCHOOLS			10,400,001	76,439,417	55,400	3,900	-	6.0000	17.7769	0.6275	5.6700	\$1,125,190.15

**2022 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 2022

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	128,588,687	384,568,455	14,165,070	84,470		6.0000	18.0000		7.1200	\$7,444,618.10
HARPER CREEK	13070	FREDONIA	7,052,129	9,777,132	-	-		6.0000	18.0000		7.1200	\$255,214.29
HARPER CREEK	13070	LEROY	12,687,393	64,799,810	280,000	-		6.0000	18.0000		7.1200	\$1,080,226.58
HARPER CREEK	13070	MARSHALL	2,048,832	11,005,588	57,100	-		6.0000	18.0000		7.1200	\$181,614.89
HARPER CREEK	13070	NEWTON	40,390,222	124,419,713	227,000	-		6.0000	18.0000		7.1200	\$2,360,772.63
HARPER CREEK	13070	PENNFIELD	232,100	5,312,400	-	-		6.0000	18.0000		7.1200	\$73,876.49
HARPER CREEK	13070	BATTLE CREEK CITY	660,396	1,491,665	-	-		6.0000	18.0000		7.1200	\$31,457.77
GRAND TOTAL HARPER CREEK SCHOOLS			191,659,759	601,374,763	14,729,170	84,470	-	6.0000	18.0000		7.1200	\$11,427,780.75
HASTINGS	08030	BEDFORD	893,403	4,480,285	264,700	-		6.0000	17.7953	0.9531	6.0000	\$75,465.97
GRAND TOTAL HASTINGS SCHOOLS			893,403	4,480,285	264,700	-	-	6.0000	17.7953	0.9531	6.0000	\$75,465.97
HOMER	13080	ALBION	3,988,318	17,433,130	151,950	3,275,350		6.0000	18.0000		7.0000	\$279,680.01
HOMER	13080	CLARENDON	8,232,901	36,227,086	4,325	76,346		6.0000	18.0000		7.0000	\$618,712.21
HOMER	13080	ECKFORD	1,054,030	13,779,000	128,080	-		6.0000	18.0000		7.0000	\$198,868.02
HOMER	13080	FREDONIA	293,272	2,013,627	-	-		6.0000	18.0000		7.0000	\$31,456.05
HOMER	13080	HOMER	15,279,940	62,865,600	326,290	992,440		6.0000	18.0000		7.0000	\$1,088,294.82
HOMER	13080	TEKONSHA	3,750	243,481	-	-		6.0000	18.0000		7.0000	\$3,232.75
GRAND TOTAL HOMER SCHOOLS			28,852,211	132,561,924	610,645	4,344,136	-	6.0000	18.0000		7.0000	\$2,220,243.86
LAKEVIEW	13090	BATTLE CREEK	245,868,388	765,022,637	23,220,069	38,500		6.0000	18.0000		7.0000	\$14,510,014.68
GRAND TOTAL LAKEVIEW SCHOOLS			245,868,388	765,022,637	23,220,069	38,500	-	6.0000	18.0000		7.0000	\$14,510,014.68

**2022 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 2022

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	
LITCHFIELD	30040	HOMER	2,085,460	5,863,120	-	-		6.0000	18.0000	1.2470	0.0000	\$80,028.31
GRAND TOTAL LITCHFIELD SCHOOLS			2,085,460	5,863,120	-	-	-	6.0000	18.0000	1.2470	0.0000	\$80,028.31

MAR LEE	13095	CLARENCE	527,796	3,394,267	-	-		6.0000	18.0000	0.7499	1.7500	\$38,351.26
MAR LEE	13095	ECKFORD	43,230	378,220	-	-		6.0000	18.0000	0.7499	1.7500	\$3,992.97
MAR LEE	13095	LEE	1,080,306	9,500,132	-	-		6.0000	18.0000	0.7499	1.7500	\$100,195.68
MAR LEE	13095	MARENGO	37,539,324	76,632,701	1,127,200	52,800		6.0000	18.0000	0.7499	1.7500	\$1,333,524.53
MAR LEE	13095	SHERIDAN	475,913	1,370,459	-	-		6.0000	18.0000	0.7499	1.7500	\$20,215.20
GRAND TOTAL MAR LEE SCHOOLS			39,666,569	91,275,779	1,127,200	52,800	-	6.0000	18.0000	0.7499	1.7500	\$1,496,279.64

MARSHALL	13110	CONVIS	13,994,697	32,005,088	1,672,500	990,900		6.0000	17.8293	0.9888	7.0500	\$702,632.78
MARSHALL	13110	ECKFORD	9,004,750	45,075,470	-	263,550		6.0000	17.8293	0.9888	7.0500	\$791,772.60
MARSHALL	13110	FREDONIA	15,207,517	64,309,678	439,000	-		6.0000	17.8293	0.9888	7.0500	\$1,176,529.15
MARSHALL	13110	LEE	391,972	2,883,207	123,534	-		6.0000	17.8293	0.9888	7.0500	\$48,185.47
MARSHALL	13110	MARENGO	8,652,473	33,121,465	873,900	-		6.0000	17.8293	0.9888	7.0500	\$624,347.38
MARSHALL	13110	MARSHALL TWP	31,756,590	148,935,252	2,930,800	2,914,500		6.0000	17.8293	0.9888	7.0500	\$2,656,667.50
MARSHALL	13110	NEWTON	12,400	300,150	-	-		6.0000	17.8293	0.9888	7.0500	\$4,434.83
MARSHALL	13110	MARSHALL CITY	111,288,238	260,012,554	8,150,700	10,761,900		6.0000	17.8293	0.9888	7.0500	\$5,617,397.10
TOTAL MARSHALL PUBLIC SCHOOLS 13110			190,308,637	586,642,864	14,190,434	14,930,850	-	6.0000	17.8293	0.9888	7.0500	\$11,621,966.81

MARSHALL w Albion debt	13010	ALBION TWP	4,732,572	28,375,269	130,950	213,400		6.0000	17.8293	0.9888	0.0000	\$282,170.47
MARSHALL w Albion debt	13010	ECKFORD	148,850	1,710,970	-	-		6.0000	17.8293	0.9888	0.0000	\$14,611.52
MARSHALL w Albion debt	13010	MARENGO	384,034	2,858,695	-	-		6.0000	17.8293	0.9888	0.0000	\$26,825.91
MARSHALL w Albion debt	13010	SHERIDAN NP&E & CP wo RZ	52,434,631	91,187,511	5,523,300	513,700		6.0000	17.8293	0.9888	0.0000	\$1,601,278.82
MARSHALL w Albion debt	13010	ALBION CITY	57,984,743	101,124,754	2,543,900	1,671,900		6.0000	17.8293	0.9888	0.0000	\$1,745,365.82
TOTAL MARSHALL SCHOOLS with Albion Debt 13010			115,684,830	225,257,199	8,198,150	2,399,000	-	6.0000	17.8293	0.9888	0.0000	3,670,252.54

**2022 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 2022

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 <small>w/o RZ for NPRE</small>			305,993,467	811,900,063	22,388,584	17,329,850	-	6.0000	17.8293	0.9888	7.05 or 0	\$15,292,219.35

**2022 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 2022

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	5,290,225	17,396,517	-	-		6.0000	18.0000		11.8000	\$404,882.05
OLIVET	23080	CONVIS	1,264,477	10,182,142	149,600	-		6.0000	18.0000		11.8000	\$204,900.31
OLIVET	23080	LEE	11,848,336	36,957,970	1,837	-		6.0000	18.0000		11.8000	\$871,132.94
GRAND TOTAL OLIVET SCHOOLS			18,403,038	64,536,629	151,437	-	-	6.0000	18.0000		11.8000	\$1,480,915.30
PENNFIELD	13120	BEDFORD	1,068,478	12,898,370	-	-		6.0000	18.0000		10.6000	\$233,345.55
PENNFIELD	13120	CONVIS	322,024	2,331,452	-	-		6.0000	18.0000		10.6000	\$44,498.54
PENNFIELD	13120	PENNFIELD	68,395,670	242,785,428	2,971,850	286,740		6.0000	18.0000		10.6000	\$5,277,470.82
PENNFIELD	13120	BATTLE CREEK	9,281,071	9,988,384	707,313	-		6.0000	18.0000		10.6000	\$337,110.33
GRAND TOTAL PENNFIELD SCHOOLS			79,067,243	268,003,634	3,679,163	286,740	-	6.0000	18.0000		10.6000	\$5,892,425.24
SPRINGPORT	38150	CLARENCE	19,879,606	68,061,437	340,900	-		6.0000	18.0000		6.1000	\$1,183,421.70
SPRINGPORT	38150	SHERIDAN	1,374,860	3,447,028	-	-		6.0000	18.0000		6.1000	\$66,456.52
GRAND TOTAL SPRINGPORT SCHOOLS			21,254,466	71,508,465	340,900	-	-	6.0000	18.0000		6.1000	\$1,249,878.22
TEKONSHA	13130	BURLINGTON	406,470	1,817,560	-	-		6.0000	17.7826	0.9959	1.3600	\$22,415.44
TEKONSHA	13130	CLAREDON	840,857	5,665,092	-	-		6.0000	17.7826	0.9959	1.3600	\$62,289.57
TEKONSHA	13130	FREDONIA	210,446	2,418,882	-	-		6.0000	17.7826	0.9959	1.3600	\$23,954.21
TEKONSHA	13130	TEKONSHA	17,578,228	55,748,687	1,011,350	440,150		6.0000	17.7826	0.9959	1.3600	\$781,624.38
GRAND TOTAL TEKONSHA SCHOOLS			19,036,001	65,650,221	1,011,350	440,150	-	6.0000	17.7826	0.9959	1.3600	\$890,283.60

**2022 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

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CALHOUN FOR THE YEAR 2022

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	97,950	2,571,642	-	-		6.0000	17.7252	3.9820	0.0000	\$27,406.31
UNION CITY	13135	BURLINGTON	15,865,690	60,220,250	651,660	282,270		6.0000	17.7252	3.9820	0.0000	\$884,378.33
UNION CITY	13135	FREDONIA	106,249	538,406	-	-		6.0000	17.7252	3.9820	0.0000	\$7,257.65
UNION CITY	13135	NEWTON	5,384,564	15,014,144	-	-		6.0000	17.7252	3.9820	0.0000	\$245,313.66
UNION CITY	13135	TEKONSHA	329,145	1,973,997	-	-		6.0000	17.7252	3.9820	0.0000	\$25,538.60
GRAND TOTAL UNION CITY SCHOOLS			21,783,598	80,318,439	651,660	282,270	-	6.0000	17.7252	3.9820	0.0000	\$1,189,894.55
TOTAL K-12 SCHOOLS			1,475,295,432	4,055,262,932	108,056,017	47,259,868	1,705,050					\$78,814,035.47

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.

**2022 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 2022

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	45,808,399	0.2513	\$11,511.65	5.9433	\$272,253.06	\$283,764.71
	ATHENS	95,269,868	0.2513	\$23,941.32	5.9433	\$566,217.41	\$590,158.73
	BEDFORD	136,820,267	0.2513	\$34,382.93	5.9433	\$813,163.89	\$847,546.82
	BURLINGTON	64,147,120	0.2513	\$16,120.17	5.9433	\$381,245.58	\$397,365.75
	CLARENCE	20,790,784	0.2513	\$5,224.72	5.9433	\$123,565.87	\$128,790.59
	CLARENDON	41,892,178	0.2513	\$10,527.50	5.9433	\$248,977.78	\$259,505.28
	CONVIS	68,688,007	0.2513	\$17,261.30	5.9433	\$408,233.43	\$425,494.73
	ECKFORD	60,943,660	0.2513	\$15,315.14	5.9433	\$362,206.45	\$377,521.59
	EMMETT	408,859,794	0.2513	\$102,746.47	5.9433	\$2,429,976.41	\$2,532,722.88
	FREDONIA	79,057,725	0.2513	\$19,867.21	5.9433	\$469,863.78	\$489,730.99
	HOMER	62,865,600	0.2513	\$15,798.13	5.9433	\$373,629.12	\$389,427.25
	LEE	49,341,309	0.2513	\$12,399.47	5.9433	\$293,250.20	\$305,649.67
	LEROY	143,545,433	0.2513	\$36,072.97	5.9433	\$853,133.57	\$889,206.54
	MARENGO	112,612,861	0.2513	\$28,299.61	5.9433	\$669,292.02	\$697,591.63
	MARSHALL	159,940,840	0.2513	\$40,193.13	5.9433	\$950,576.39	\$990,769.52
	NEWTON	140,054,046	0.2513	\$35,195.58	5.9433	\$832,383.21	\$867,578.79
	PENNFIELD	253,523,218	0.2513	\$63,710.38	5.9433	\$1,506,764.54	\$1,570,474.92
	SHERIDAN w/o RZ	92,557,970	0.2513	\$23,259.82	5.9433	\$550,099.78	\$573,359.60
	TEKONSHA	57,966,165	0.2513	\$14,566.90	5.9433	\$344,510.31	\$359,077.21
	ALBION CITY	101,124,754	0.2513	\$25,412.65	5.9433	\$601,014.75	\$626,427.40
	BATTLE CREEK w/o RZ	1,324,893,468	0.2513	\$332,945.73	5.9433	\$7,874,239.35	\$8,207,185.08
	MARSHALL CITY	260,012,554	0.2513	\$65,341.15	5.9433	\$1,545,332.61	\$1,610,673.76
	SPRINGFIELD	94,569,360	0.2513	\$23,765.28	5.9433	\$562,054.08	\$585,819.36
GRAND TOTAL CALHOUN COUNTY INTERMEDIATE w/o RZ		3,875,285,380	0.2513	\$973,859.21	5.9433	\$23,031,983.59	\$24,005,842.80

**2022 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 2022

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	4,480,285	0.1138	\$509.86	2.1063	\$9,436.82	\$9,946.68
Hastings Schools							
GRAND TOTAL BARRY COUNTY INTERMEDIATE		4,480,285	0.1138	\$509.86	2.1063	\$9,436.82	\$9,946.68
HILLSDALE INTERMEDIATE	HOMER	5,863,120	0.2629	\$1,541.41	4.4254	\$25,946.65	\$27,488.06
Litchfield Schools							
GRAND TOTAL HILLSDALE INTERMEDIATE		5,863,120	0.2629	\$1,541.41	4.4254	\$25,946.65	\$27,488.06
JACKSON INTERMEDIATE	CLARENCE	68,061,437	0.3400	\$23,140.89	8.3678	\$569,524.49	\$592,665.38
Springport Schools	SHERIDAN	3,447,028	0.3400	\$1,171.99	8.3678	\$28,844.04	\$30,016.03
GRAND TOTAL JACKSON INTERMEDIATE		71,508,465	0.3400	\$24,312.88	8.3678	\$598,368.53	\$622,681.41

**2022 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 2022

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	14,839,243	0.1428	\$2,119.04	5.3507	\$79,400.34	\$103,656.56	1.4918	\$22,137.18	0.0000	\$0.00
Climax-Scotts	BATTLE CREEK CITY	5,141,972	0.1428	\$734.27	5.3507	\$27,513.15	\$35,918.21	1.4918	\$7,670.79	0.0000	\$0.00
Gull Lake	BEDFORD	76,439,417	0.1428	\$10,915.55	5.3507	\$409,004.39	\$533,952.26	1.4918	\$114,032.32	0.0000	\$0.00
GRAND TOTAL KRESA		96,420,632	0.1428	\$13,768.86	5.3507	\$515,917.88	\$673,527.04	1.4918	\$143,840.30	0.0000	\$0.00
TOTAL INTERMEDIATE SCHOOL DISTRICTS		4,053,557,882		\$1,013,992.22		\$24,181,653.47	\$25,339,485.99		\$143,840.30		\$0.00

**2022 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 2022

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	45,808,399		3.6109	\$165,409.55	0.0000	\$0.00	\$165,409.55
	ATHENS	95,269,868		3.6109	\$344,009.97	0.0000	\$0.00	\$344,009.97
	BEDFORD	136,820,267		3.6109	\$494,044.30	0.0000	\$0.00	\$494,044.30
	BURLINGTON	64,147,120		3.6109	\$231,628.84	0.0000	\$0.00	\$231,628.84
	CLARENCE	3,394,267		3.6109	\$12,256.36	0.0000	\$0.00	\$12,256.36
	CLARENDON	41,892,178		3.6109	\$151,268.47	0.0000	\$0.00	\$151,268.47
	CONVIS	34,336,540		3.6109	\$123,985.81	0.0000	\$0.00	\$123,985.81
	ECKFORD	60,943,660		3.6109	\$220,061.46	0.0000	\$0.00	\$220,061.46
	EMMETT	408,859,794		3.6109	\$1,476,351.83	0.0000	\$0.00	\$1,476,351.83
	FREDONIA	79,057,725		3.6109	\$285,469.54	0.0000	\$0.00	\$285,469.54
	HOMER	62,865,600		3.6109	\$227,001.40	0.0000	\$0.00	\$227,001.40
	LEE	12,383,339		3.6109	\$44,715.00	0.0000	\$0.00	\$44,715.00
	LEROY	143,545,433		3.6109	\$518,328.20	0.0000	\$0.00	\$518,328.20
	MARENGO	112,612,861		3.6109	\$406,633.78	0.0000	\$0.00	\$406,633.78
	MARSHALL	159,940,840		3.6109	\$577,530.38	0.0000	\$0.00	\$577,530.38
	NEWTON	140,054,046		3.6109	\$505,721.15	0.0000	\$0.00	\$505,721.15
	PENNFIELD	251,257,908		3.6109	\$907,267.18	0.0000	\$0.00	\$907,267.18
	SHERIDAN w/o RZ	92,557,970	\$0	3.6109	\$334,217.57	0.0000	\$0.00	\$334,217.57
	TEKONSHA	57,966,165		3.6109	\$209,310.03	0.0000	\$0.00	\$209,310.03
	ALBION CITY	101,124,754		3.6109	\$365,151.37	0.0000	\$0.00	\$365,151.37
	BATTLE CREEK w/o RZ	1,324,893,468	\$1,705,050	3.6109	\$4,784,057.82	0.0000	\$0.00	\$4,784,057.82
	MARSHALL CITY	260,012,554		3.6109	\$938,879.33	0.0000	\$0.00	\$938,879.33
	SPRINGFIELD	94,569,360		3.6109	\$341,480.50	0.0000	\$0.00	\$341,480.50
TOTAL KELLOGG COMMUNITY COLLEGE		3,784,314,116	\$1,705,050	3.6109	\$13,664,779.84	0.0000	\$0.00	\$13,664,779.84

**2022 CALHOUN COUNTY
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STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2022

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	76,439,417		2.7802	\$212,516.87	0.0000	\$0.00	\$212,516.87
Climax-Scotts Schools	LEROY	14,839,243		2.7802	\$41,256.06	0.0000	\$0.00	\$41,256.06
Climax-Scotts Schools	BATTLE CREEK	5,141,972		2.7802	\$14,295.71	0.0000	\$0.00	\$14,295.71
TOTAL KALAMAZOO VALLEY COMM COLLEGE		96,420,632		2.7802	\$268,068.64	0.0000	\$0.00	\$268,068.64
TOTAL COMMUNITY COLLEGES		3,880,734,748			\$13,932,848.48		\$0.00	\$13,932,848.48
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax								\$189,487,651.50

<p style="text-align: center;">2022 CALHOUN COUNTY ANNUAL APPORTIONMENT REPORT AS AMENDED</p>
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STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2022

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 2022 .

	Dated: December 1, 2022
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Mathew L. Hansen

Equalization Director

CALHOUN COUNTY BOARD OF COMMISSIONERS
RESOLUTION APPROVING THE 2022 APPORTIONMENT REPORT
AS AMENDED

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 2022 will be the official authorization for its 58 taxing authorities within the County to levy property taxes in 2022; 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 2022 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the 2022 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 2022 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
December 1, 2022