



2023 Calhoun County Apportionment Report

With Related Supplemental Information

Prepared for the Calhoun County Board of Commissioners





CALHOUN COUNTY EQUALIZATION DEPARTMENT

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DATE: October 19, 2023
TO: Calhoun County Board of Commissioners
FROM: Mathew Hansen, Equalization Director
SUBJECT: 2023 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.

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 2023 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	.....	ROCHELLE HATCHER
DISTRICT #2	.....	MONIQUE FRENCH
DISTRICT #3	.....	KATHY-SUE VETTE, CHAIR
DISTRICT #4	.....	STEVE FRISBIE, VICE CHAIR
DISTRICT #5	.....	DEREK KING
DISTRICT #6	.....	DIANE THOMPSON
DISTRICT #7	.....	TOMMY MILLER

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

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		1.9962	1.0000	1.0000		0.6334
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														1.5000
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	17.5036	11.3698	23.5148	11.3698	16.6606	20.8319	16.6606	11.3698	15.6568	22.00525	13.74735	11.3698	21.1544
Annual Total	28.8734		34.8846		28.0304		37.4925		27.0266		35.7526		32.5242	
School Non-Homestead		17.8292		18.0000		18.0000		18.0000		17.7252	9.0000	9.0000		18.0000
Total for Non-Hm	11.3698	35.3328	11.3698	41.5148	11.3698	34.6606	20.8319	34.6606	11.3698	33.382	31.00525	22.74735	11.3698	39.1544
Annual Total	46.7026		52.8846		46.0304		55.4925		44.7518		53.7526		50.5242	
	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		2.6000		2.6000		2.6000		4.5000		4.5000
HmStd w/ Spec Asmt	11.3698	20.5036	11.3698	26.5148	11.3698	19.2606	20.8319	19.2606	11.3698	18.2568	22.0053	18.2474	11.3698	25.6544
Annual Total	31.8734		37.8846		30.6304		40.0925		29.6266		40.2526		37.0242	
Non-Hm w/ Spec Asmt	11.3698	38.3328	11.3698	44.5148	11.3698	37.2606	20.8319	37.2606	11.3698	35.9820	31.0053	27.2474	11.3698	43.6544
Annual Total	49.7026		55.8846		48.6304		58.0925		47.3518		58.2526		55.0242	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		3.2884		3.2884		3.2884		3.2884		3.2884	
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		1.9962		1.9962		1.9962
School Debt		5.8500	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	14.1005	23.55525	15.29735	11.3698	19.9155	11.3698	19.2714	11.3698	18.9117	23.2183	18.9117	24.0752	18.9117
Annual Total	25.4703		38.8526		31.2853		30.6412		30.2815		42.13		42.9869	
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	31.8958	32.55525	24.29735	11.3698	37.9155	11.3698	37.054	11.3698	36.6369	23.2183	36.6369	24.0752	36.6369
Annual Total	43.2656		56.8526		49.2853		48.4238		48.0067		59.8552		60.7121	
Special Asmt Mills		4.5000		4.5000										
HmStd w/ Spec Asmt	11.3698	18.6005	23.5553	19.7974	11.3698	19.9155	11.3698	19.2714	11.3698	18.9117	23.2183	18.9117	24.0752	18.9117
Annual Total	29.9703		43.3526		31.2853		30.6412		30.2815		42.13		42.9869	
Non-Hm w/ Spec Asmt	11.3698	36.3958	32.55525	28.79735	11.3698	37.9155	11.3698	37.054	11.3698	36.6369	23.2183	36.6369	24.0752	36.6369
Annual Total	47.7656		61.3526		49.2853		48.4238		48.0067		59.8552		60.7121	

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.

2023 SCHOOL DISTRICT -> VILLAGE ->	CLARENCE MAR-LEE		CLARENCE OLIVET		CLARENCE SPRINGPORT		CLARENDON HOMER		CLARENDON 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		6.0000
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	15.5573	11.3698	21.2465	11.3698	18.0597	11.3698	22.7903	11.3698	18.1462	11.3698	18.2773	11.3698	19.7570
Annual Total	26.9271		32.6163		29.4295		34.1601		29.5160		29.6471		31.1268	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		17.7826		18.0000		17.8292
Total for Non-Hm	11.3698	33.5573	11.3698	39.2465	11.3698	36.0597	11.3698	40.7903	11.3698	35.9288	11.3698	36.2773	11.3698	37.5862
Annual Total	44.9271		50.6163		47.4295		52.1601		47.2986		47.6471		48.9560	
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	16.0573	11.3698	21.7465	11.3698	18.5597	11.3698	22.7903	11.3698	18.1462	11.3698	18.2773	11.3698	19.7570
Annual Total	27.4271		33.1163		29.9295		34.1601		29.5160		29.6471		31.1268	
Non-Hm w/ Spec Asmt	11.3698	34.0573	11.3698	39.7465	11.3698	36.5597	11.3698	40.7903	11.3698	35.9288	11.3698	36.2773	11.3698	37.5862
Annual Total	45.4271		51.1163		47.9295		52.1601		47.2986		47.6471		48.9560	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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														2.056
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		6.0000	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	20.9573	11.3698	25.3682	11.3698	17.2733	11.3698	23.2845	11.3698	18.7844	11.3698	23.2733	20.0053	15.8412
Annual Total	32.3271		36.7380		28.6431		34.6543		30.1542		34.6431		35.8464	
School Non-Homestead		18.0000		18.0000		17.8292		18.0000		18.0000		17.8292	9.0000	9.0000
Total for Non-Hm	11.3698	38.9573	11.3698	43.3682	11.3698	35.1025	11.3698	41.2845	11.3698	36.7844	11.3698	41.1025	29.0053	24.8412
Annual Total	50.3271		54.7380		46.4723		52.6543		48.1542		52.4723		53.8464	
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														4.1990
HmStd w/ Spec Asmt	11.3698	20.9573	11.3698	25.3682	11.3698	17.2733	11.3698	23.2845	11.3698	18.7844	11.3698	23.2733	20.0053	20.0402
Annual Total	32.3271		36.7380		28.6431		34.6543		30.1542		34.6431		40.0454	
Non-Hm w/ Spec Asmt	11.3698	38.9573	11.3698	43.3682	11.3698	35.1025	11.3698	41.2845	11.3698	36.7844	11.3698	41.1025	29.0053	29.0402
Annual Total	50.3271		54.7380		46.4723		52.6543		48.1542		52.4723		58.0454	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		2.056												
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		1.9962		
School Debt	7.1200		7.1200		7.0000		3.0000	3.0000		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	12.0912	21.5698	14.8560	11.3698	24.5859	17.9442	18.0003	11.3698	19.9418	11.3698	19.5821	11.3698	21.4872
Annual Total	35.4664		36.4258		35.9557		35.9445		31.3116		30.9519		32.8570	
School Non-Homestead	18.0000		18.0000		18.0000		8.9146	8.9146		17.7826		17.7252		18.0000
Total for Non-Hm	41.3753	12.0912	39.5698	14.8560	11.3698	42.5859	26.8588	26.9149	11.3698	37.7244	11.3698	37.3073	11.3698	39.4872
Annual Total	53.4664		54.4258		53.9557		53.7737		49.0942		48.6771		50.8570	
Special Asmt Mills			4.1990											1.2500
HmStd w/ Spec Asmt	23.3753	16.2902	21.5698	14.8560	11.3698	24.5859	17.9442	18.0003	11.3698	19.9418	11.3698	19.5821	11.3698	22.7372
Annual Total	39.6654		36.4258		35.9557		35.9445		31.3116		30.9519		34.1070	
Non-Hm w/ Spec Asmt	41.3753	16.2902	39.5698	14.8560	11.3698	42.5859	26.8588	26.9149	11.3698	37.7244	11.3698	37.3073	11.3698	40.7372
Annual Total	57.6654		54.4258		53.9557		53.7737		49.0942		48.6771		52.1070	

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.

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		6.0000		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														1.5000
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	21.4872	11.3698	10.6170	11.3698	16.1601	11.3698	20.6490	11.3698	21.8493	11.3698	17.3138	11.3698	22.3220
Annual Total	48.7636		21.9868		27.5299		32.0188		33.2191		28.6836		33.6918	
School Non-Homestead		18.0000		18.0000		18.0000		17.8292		18.0000		18.0000		17.3859
Total for Non-Hm	27.2764	39.4872	11.3698	28.6170	11.3698	34.1601	11.3698	38.4782	11.3698	39.8493	11.3698	35.3138	11.3698	39.7079
Annual Total	66.7636		39.9868		45.5299		49.8480		51.2191		46.6836		51.0777	
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	21.4872	11.3698	11.8670	11.3698	16.1601	11.3698	20.6490	11.3698	21.8493	11.3698	17.3138	11.3698	22.3220
Annual Total	48.7636		23.2368		27.5299		32.0188		33.2191		28.6836		33.6918	
Non-Hm w/ Spec Asmt	27.2764	39.4872	11.3698	29.8670	11.3698	34.1601	11.3698	38.4782	11.3698	39.8493	11.3698	35.3138	11.3698	39.7079
Annual Total	66.7636		41.2368		45.5299		49.8480		51.2191		46.6836		51.0777	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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		6.0000	7.1200		3.0000	3.0000		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	1.80545	1.80545
Kalamazoo Valley Com. Col.														
Total for Homestead	21.5698	13.2338	11.3698	18.4069	11.3698	19.9180	11.3698	24.4069	25.3753	10.1510	19.7497	15.2953	13.1753	14.0920
Annual Total	34.8036		29.7767		31.2878		35.7767		35.5262		35.0449		27.2672	
School Non-Homestead	18.0000			17.8292		18.0000		17.8292	18.0000		8.9146	8.9146		18.0000
Total for Non-Hm	39.5698	13.2338	11.3698	36.2361	11.3698	37.9180	11.3698	42.2361	43.3753	10.1510	28.6643	24.2099	13.1753	32.0920
Annual Total	52.8036		47.6059		49.2878		53.6059		53.5262		52.8741		45.2672	
Special Asmt Mills														
HmStd w/ Spec Asmt	21.5698	13.2338	11.3698	18.4069	11.3698	19.9180	11.3698	24.4069	25.3753	10.1510	19.7497	15.2953	13.1753	14.0920
Annual Total	34.8036		29.7767		31.2878		35.7767		35.5262		35.0449		27.2672	
Non-Hm w/ Spec Asmt	39.5698	13.2338	11.3698	36.2361	11.3698	37.9180	11.3698	42.2361	43.3753	10.1510	28.6643	24.2099	13.1753	32.0920
Annual Total	52.8036		47.6059		49.2878		53.6059		53.5262		52.8741		45.2672	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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								2.0810		2.0810		2.0810		2.0810
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		1.9962	1.0000	1.0000						
School Debt	7.1200			6.0000			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	10.0120	16.2553	15.0008	13.1753	13.0882	18.1998	22.1343	11.3698	24.9734	21.5698	18.3843	19.7498	23.6843
Annual Total	33.3872		31.2560		26.2634		40.3341		36.3432		39.9541		43.4341	
School Non-Homestead	18.0000			17.8292		17.7252	9.0000	9.0000		18.0000	18.0000		9.0000	9.0000
Total for Non-Hm	41.3753	10.0120	16.2553	32.8300	13.1753	30.8134	27.1998	31.1343	11.3698	42.9734	39.5698	18.3843	28.7498	32.6843
Annual Total	51.3872		49.0852		43.9886		58.3341		54.3432		57.9541		61.4341	
Special Asmt Mills														
HmStd w/ Spec Asmt	23.3753	10.0120	16.2553	15.0008	13.1753	13.0882	18.1998	22.1343	11.3698	24.9734	21.5698	18.3843	19.7498	23.6843
Annual Total	33.3872		31.2560		26.2634		40.3341		36.3432		39.9541		43.4341	
Non-Hm w/ Spec Asmt	41.3753	10.0120	16.2553	32.8300	13.1753	30.8134	27.1998	31.1343	11.3698	42.9734	39.5698	18.3843	28.7498	32.6843
Annual Total	51.3872		49.0852		43.9886		58.3341		54.3432		57.9541		61.4341	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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								0.7862		0.7862		0.7862		0.7862
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		1.9962
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	16.3642	11.3698	15.3758	11.3698	17.8782	11.3698	23.3930	11.3698	18.7489	26.1198	18.7489	11.3698	18.3892
Annual Total	27.7340		26.7456		29.2480		34.7628		30.1187		44.8687		29.7590	
School Non-Homestead		17.8292		18.0000		18.0000		18.0000		17.7826		17.7826		17.7252
Total for Non-Hm	11.3698	34.1934	11.3698	33.3758	11.3698	35.8782	11.3698	41.3930	11.3698	36.5315	26.1198	36.5315	11.3698	36.1144
Annual Total	45.5632		44.7456		47.2480		52.7628		47.9013		62.6513		47.4842	
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	21.8642	11.3698	20.8758	11.3698	23.3782	11.3698	23.3930	11.3698	18.7489	26.1198	18.7489	11.3698	18.3892
Annual Total	33.2340		32.2456		34.7480		34.7628		30.1187		44.8687		29.7590	
Non-Hm w/ Spec Asmt	11.3698	39.6934	11.3698	38.8758	11.3698	41.3782	11.3698	41.3930	11.3698	36.5315	26.1198	36.5315	11.3698	36.1144
Annual Total	51.0632		50.2456		52.7480		52.7628		47.9013		62.6513		47.4842	

2023 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		2.2719		2.2719		2.2719		2.2719		2.2719		2.2719
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			5.7710		5.7710		5.7710		5.7710		5.7710	
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						1.5000						
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	13.7603	37.7633	10.9420	29.9080	16.5654	41.1333	7.1920	37.5133	10.6920	39.3133	12.4920
Annual Total	46.5382		48.7052		46.4734		48.3252		48.2052		51.8052	
School Non-Homestead		17.8292	9.0000	9.0000		17.3859	18.0000		9.0000	9.0000	9.0000	9.0000
Total for Non-Hm	32.7780	31.5895	46.7633	19.9420	29.9080	33.9513	59.1333	7.1920	46.5133	19.6920	48.3133	21.4920
Annual Total	64.3674		66.7052		63.8593		66.3252		66.2052		69.8052	
Special Asmt Mills												
HmStd w/ Spec Asmt	32.7780	13.7603	37.7633	10.9420	29.9080	16.5654	41.1333	7.1920	37.5133	10.6920	39.3133	12.4920
Annual Total	46.5382		48.7052		46.4734		48.3252		48.2052		51.8052	
Non-Hm w/ Spec Asmt	32.7780	31.5895	46.7633	19.9420	29.9080	33.9513	59.1333	7.1920	46.5133	19.6920	48.3133	21.4920
Annual Total	64.3674		66.7052		63.8593		66.3252		66.2052		69.8052	

2023 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		2.2719		2.2719		2.2719
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)			1.5551			
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	3.0000	3.0000	3.0000	3.0000	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	43.1041	11.3772	44.6592	11.3772	37.0053	10.9420
Annual Total	54.4812		56.0363		47.9472	
School Non-Homestead	8.9146	8.9146	8.9146	8.9146	9.0000	9.0000
Total for Non-Hm	52.0187	20.2918	53.5738	20.2918	46.0053	19.9420
Annual Total	72.3104		73.8655		65.9472	
Special Asmt Mills						
HmStd w/ Spec Asmt	43.1041	11.3772	44.6592	11.3772	37.0053	10.9420
Annual Total	54.4812		56.0363		47.9472	
Non-Hm w/ Spec Asmt	52.0187	20.2918	53.5738	20.2918	46.0053	19.9420
Annual Total	72.3104		73.8655		65.9472	

CALHOUN COUNTY

2023 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	28.8734	46.7026
ALBION		HOMER	13080	34.8846	52.8846
ATHENS		ATHENS	13050	28.0304	46.0304
ATHENS	ATHENS	ATHENS	13050	37.4925	55.4925
ATHENS		UNION CITY	13135	27.0266	44.7518
BEDFORD		BATTLE CREEK	13020	35.7526	53.7526
BEDFORD		GULL LAKE	39065	32.5242	50.5242
BEDFORD		HASTINGS	08030	25.4703	43.2656
BEDFORD		PENNFIELD	13120	38.8526	56.8526
BURLINGTON		ATHENS	13050	31.2853	49.2853
BURLINGTON		TEKONSHA	13130	30.6412	48.4238
BURLINGTON		UNION CITY	13135	30.2815	48.0067
BURLINGTON	BURLINGTON	UNION CITY	13135	42.1300	59.8552
BURLINGTON	UNION CITY	UNION CITY	13135	42.9869	60.7121

CALHOUN COUNTY

2023 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	26.9271	44.9271
CLARENCE		OLIVET	23080	32.6163	50.6163
CLARENCE		SPRINGPORT	38150	29.4295	47.4295
CLARENDON		HOMER	13080	34.1601	52.1601
CLARENDON		TEKONSHA	13130	29.5160	47.2986
CONVIS		BELLEVUE	23010	29.6471	47.6471
CONVIS		MARSHALL	13110	31.1268	48.9560
CONVIS		OLIVET	23080	32.3271	50.3271
CONVIS		PENNFIELD	13120	36.7380	54.7380
ECKFORD		MARSHALL w Albion debt	13010	28.6431	46.4723
ECKFORD		HOMER	13080	34.6543	52.6543
ECKFORD		MAR-LEE	13095	30.1542	48.1542
ECKFORD		MARSHALL	13110	34.6431	52.4723
EMMETT		BATTLE CREEK	13020	35.8464	53.8464
EMMETT		HARPER CREEK	13070	35.4664	53.4664

CALHOUN COUNTY 2023 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	36.4258	54.4258
FREDONIA		HOMER	13080	35.9557	53.9557
FREDONIA		MARSHALL	13110	35.9445	53.7737
FREDONIA		TEKONSHA	13130	31.3116	49.0942
FREDONIA		UNION CITY	13135	30.9519	48.6771
HOMER		HOMER	13080	32.8570	50.8570
HOMER	HOMER	HOMER	13080	48.7636	66.7636
HOMER		LITCHFIELD	30040	21.9868	39.9868
LEE		MAR-LEE	13095	27.5299	45.5299
LEE		MARSHALL	13110	32.0188	49.8480
LEE		OLIVET	23080	33.2191	51.2191
LEROY		ATHENS	13050	28.6836	46.6836
LEROY		CLIMAX-SCOTTS	39020	33.6918	51.0777
LEROY		HARPER CREEK	13070	34.8036	52.8036

CALHOUN COUNTY

2023 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	29.7767	47.6059
MARENGO		MAR-LEE	13095	31.2878	49.2878
MARENGO		MARSHALL	13110	35.7767	53.6059
MARSHALL		HARPER CREEK	13070	35.5262	53.5262
MARSHALL		MARSHALL	13110	35.0449	52.8741
NEWTON		ATHENS	13050	27.2672	45.2672
NEWTON		HARPER CREEK	13070	33.3872	51.3872
NEWTON		MARSHALL	13110	31.2560	49.0852
NEWTON		UNION CITY	13135	26.2634	43.9886
PENNFIELD		BATTLE CREEK	13020	40.3341	58.3341
PENNFIELD		BELLEVUE	23010	36.3432	54.3432
PENNFIELD		HARPER CREEK	13070	39.9541	57.9541
PENNFIELD		PENNFIELD	13120	43.4341	61.4341
SHERIDAN		MARSHALL w Albion debt	13010	27.7340	45.5632
SHERIDAN		MAR-LEE	13095	26.7456	44.7456
SHERIDAN		SPRINGPORT	38150	29.2480	47.2480

CALHOUN COUNTY

2023 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	34.7628	52.7628
TEKONSHA		TEKONSHA	13130	30.1187	47.9013
TEKONSHA	TEKONSHA	TEKONSHA	13130	44.8687	62.6513
TEKONSHA		UNION CITY	13135	29.7590	47.4842
ALBION CITY		MARSHALL w Albion debt	13010	46.5382	64.3674
BATTLE CREEK CITY		BATTLE CREEK	13020	48.7052	66.7052
BATTLE CREEK CITY		HARPER CREEK	13070	48.3252	66.3252
BATTLE CREEK CITY		CLIMAX-SCOTTS	39020	46.4734	63.8593
BATTLE CREEK CITY		LAKEVIEW	13090	48.2052	66.2052
BATTLE CREEK CITY		PENNFIELD	13120	51.8052	69.8052
MARSHALL CITY		MARSHALL	13110	54.4812	72.3104
MARSHALL CITY	DDA only	MARSHALL	13110	56.0363	73.8655
SPRINGFIELD CITY		BATTLE CREEK	13020	47.9472	65.9472

COUNTY-WIDE AVERAGE* TAX LEVY RATES

Does not include Special Assessments *simple mean

34.9997	52.9073
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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

2023 LOCAL UNIT SPECIAL ASSESSMENT REPORT

UNIT	Purpose	SPECIAL ASSESSMENTS		
		TAXABLE VALUE REAL ONLY including RZ	MILLAGE	SPECIAL ASSESSMENT REVENUE
TOWNSHIPS				
ALBION	FIRE	43,086,445	3.0000	\$129,259.34
ATHENS	FIRE	73,044,245	2.6000	\$189,915.04
BEDFORD	POLICE/FIRE	222,462,909	4.5000	\$1,001,083.09
BURLINGTON				
CLARENCE	ROADS	91,614,019	0.5000	\$45,807.01
CLARENDON				
CONVIS				
ECKFORD				
EMMETT	PUBLIC SAFETY	393,455,454	4.1990	\$1,652,119.45
FREDONIA				
HOMER (Twp less Vill)	FIRE	41,981,830	1.2500	\$52,477.29
LEE				
LEROY				
MARENGO				
MARSHALL				
NEWTON				
PENNFIELD				
SHERIDAN	FIRE	58,127,122	5.5000	\$319,699.17
TEKONSHA				
TOTAL TOWNSHIPS incl RZ		923,772,024		\$3,390,360.39

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	923,772,024		\$3,390,360.39
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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

	2023 LEVY DOLLARS	2022 LEVY DOLLARS	Annual Change	Percent of 2023 Grand Total Tax
TOTAL CALHOUN COUNTY less RZ	\$32,956,665.32	\$27,001,154.40	22.1%	16.0%
TOTAL AUTHORITIES less RZ	\$7,687,679.59	\$7,226,087.85	6.4%	3.7%
TOTAL TOWNSHIPS less RZ	\$6,868,109.46	\$6,583,188.29	4.3%	3.3%
TOTAL CITIES less RZ	\$31,665,297.61	\$29,673,245.58	6.7%	15.4%
TOTAL VILLAGES	\$980,689.50	\$917,605.44	6.9%	0.5%
TOTAL K-12 SCHOOLS	\$83,658,776.82	\$78,814,035.47	6.1%	40.7%
TOTAL INTERMEDIATE SCHOOL DISTRICTS	\$26,962,338.68	\$25,339,485.99	6.4%	13.1%
TOTAL COMMUNITY COLLEGES	\$14,821,346.57	\$13,932,848.48	6.4%	7.2%
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax	\$205,600,903.55	\$189,487,651.50	8.5%	100.0%
GRAND TOTAL SPECIAL ASSESSMENT LEVY	\$3,390,360.39	\$3,179,606.82	6.6%	

**2023 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 2023

2023 COUNTY, AUTHORITY AND LOCAL UNIT REPORT

COUNTY

UNIT	TAXABLE VALUE w/o RZ		MILLAGE			DOLLARS OF AD VALOREM TAX LEVY
			ALLOCATED	EXTRA VOTED		
				OPERATING	DEBT		PURPOSE
CALHOUN COUNTY less RZ	4,312,740,007		5.3698		General Operating	\$23,158,551.29
MEDICAL CARE	4,312,740,007			0.2482		\$1,070,422.07
SENIOR	4,312,740,007			0.7440		\$3,208,678.57
VETERANS	4,312,740,007			0.1000		\$431,274.00
PARKS	4,312,740,007			0.1997		\$861,254.18
CDA 911	4,312,740,007			0.9800		\$4,226,485.21
TOTAL CALHOUN COUNTY less RZ	4,312,740,007		5.3698	2.2719		\$32,956,665.32

Authority and District Taxing Jurisdictions

Albion District Library less RZ	259,274,511			2.4995		\$648,056.64
Albion Twp, Sheridan Twp, Albion City						
Marshall District Library	688,938,060			1.6499		\$1,136,678.91
Eckford, Fredonia, Marengo, Marshall, Marshall City						
Willard District Library less RZ & Senior Co-op	2,588,072,329			2.0000		\$5,176,144.66
Bedford, Convis, Emmett, Fredonia, Leroy, Marshall, Newton, Pennfield, Battle Creek City, Springfield						
Marshall DDA	9,057,382			1.5551		\$14,085.13
Marshall Area Fire Ftrs Ambulance	1,014,023,144			0.6908		\$700,487.19
Burlington, Clarendon, Convis, Eckford, Fredonia, Lee, Marengo, Marshall, Tekonsha Twps, Marshall City						
Lawrence Memorial Library	16,523,053			0.7400		\$12,227.06
Leroy (Climax-Scotts SD)						
TOTAL AUTHORITIES less RZ	4,575,888,479					\$7,687,679.59

**2023 CALHOUNCOUNTY
ANNUAL APPORTIONMENT REPORT**

APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2023

2023 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	53,759,985		0.9658	0.9721		ROADS	\$104,181.47
ATHENS	101,165,345		0.8832	0.7000		Library	\$160,164.97
BEDFORD	237,353,809		0.8604	1.9450		FIRE	\$665,872.38
BURLINGTON	67,841,840		0.8589	3.2884		FIRE/LIBRARY/ROAD	\$281,360.46
CLARENCE	94,788,919		0.9800				\$92,893.14
CLARENDON	45,190,741		0.8346	2.1875		LIBRARY/FIRE	\$136,570.94
CONVIS	75,052,268		0.0000				\$0.00
ECKFORD	64,356,270		0.8807	0.9857		FIRE	\$120,114.54
EMMETT	432,751,416		0.8432		2.0560	ROADS	\$1,254,632.91
FREDONIA	82,744,253		0.7854	2.3824		FIRE/ROADS	\$262,117.24
HOMER	73,309,340		0.9098	1.5000		LIBRARY	\$176,660.85
LEE	52,640,480		0.8920				\$46,955.31
LEROY	167,752,064		0.7484	1.4880		FIRE/PW	\$375,160.72
MARENGO	120,074,982		0.8387	2.1613		GEN OPER/ROADS	\$360,224.95
MARSHALL	172,867,596		0.7928	1.4754		FIRE	\$392,098.28
NEWTON	146,538,365		0.8200				\$120,161.46
PENNFIELD	271,808,100		0.9043	4.4016	2.0810	PBL SFTY/ROAD	\$2,007,819.25
SHERIDAN	104,156,122		0.7985				\$83,168.66
TEKONSHA	62,886,762		0.8867	1.9519	0.7862	FIRE/LIBRARY	\$227,951.93
TOTAL TOWNSHIPS less RZ	2,427,038,657	\$0					\$6,868,109.46

**2023 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 2023

2023 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	106,489,302	\$0	11.7201	7.8826	0.0000	STR/REC/S WST	\$2,087,477.84
BATTLE CREEK less RZ & Senior Co-op	1,409,771,586	\$1,446,935	9.9870	0.0000	5.7710	P & F PENSION	\$22,223,530.91
MARSHALL CITY	270,367,952		17.1629	2.5416	2.0000	REC/TRANS/WST	\$5,868,201.21
SPRINGFIELD	99,072,510		14.0000	0.0000	1.0000	PENSION FUND	\$1,486,087.65
TOTAL CITIES less RZ	1,885,701,350	\$1,446,935					\$31,665,297.61

VILLAGES

ATHENS VILLAGE	22,045,030		9.4621				\$208,592.28
BURLINGTON VILLAGE	4,585,870		11.8485				\$54,335.68
HOMER VILLAGE	27,449,890		11.3270	4.5796		STREETS	\$436,634.42
TEKONSHA VILLAGE	17,211,463		11.0000	3.7500		ROAD/SDWLK	\$253,869.08
UNION CITY VILLAGE	2,145,390		9.0814	3.6240		STREETS	\$27,258.04
TOTAL VILLAGES	73,437,643						\$980,689.50

TOTAL LEVY - ALL AUTHORITIES, TOWNSHIPS, CITIES, VILLAGES and CALHOUN COUNTY	\$80,158,441.48
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**2023 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 2023

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	40,968,140	98,408,573	278,300	1,087,250		6.0000	18.0000	3.0000	0.0000	\$1,618,249.98
ATHENS	13050	BURLINGTON	366,570	2,232,290	-	-		6.0000	18.0000	3.0000	0.0000	\$26,688.87
ATHENS	13050	LEROY	16,350,218	83,317,636	151,700	64,500		6.0000	18.0000	3.0000	0.0000	\$1,044,685.85
ATHENS	13050	NEWTON	-	376,561	-	-		6.0000	18.0000	3.0000	0.0000	\$3,389.05
GRAND TOTAL ATHENS SCHOOLS			57,684,928	184,335,060	430,000	1,151,750	-	6.0000	18.0000	3.0000	0.0000	\$2,693,013.75
BATTLE CREEK	13020	BEDFORD	33,839,987	136,413,043	2,822,900	-		6.0000	18.0000	2.0000	5.5000	\$2,467,633.25
BATTLE CREEK	13020	EMMETT	14,204,032	26,119,448	4,137,270	-		6.0000	18.0000	2.0000	5.5000	\$633,108.74
BATTLE CREEK	13020	PENNFIELD	1,724,440	3,392,870	25,920	-		6.0000	18.0000	2.0000	5.5000	\$76,999.19
BATTLE CREEK	13020	BATTLE CREEK <small>NPRES & CP wo RZ & 7d</small>	355,823,858	583,727,604	24,706,324	15,988,308	1,446,935	6.0000	18.0000	2.0000	5.5000	\$14,328,778.58
BATTLE CREEK	13020	SPRINGFIELD CITY	58,245,489	99,072,510	4,949,049	423,311		6.0000	18.0000	2.0000	5.5000	\$2,413,052.12
GRAND TOTAL BATTLE CREEK SCHOOLS			463,837,806	848,725,475	36,641,463	16,411,619	1,446,935	6.0000	18.0000	2.0000	5.5000	\$19,919,571.88
BELLEVUE	23010	CONVIS	5,012,811	25,848,627	141,896	-		6.0000	18.0000		9.1200	\$481,913.21
BELLEVUE	23010	PENNFIELD	209,630	2,423,990	43,600	-		6.0000	18.0000		9.1200	\$40,685.67
GRAND TOTAL BELLEVUE SCHOOLS			5,222,441	28,272,617	185,496	-	-	6.0000	18.0000		9.1200	\$522,598.88
CLIMAX-SCOTTS	39020	LEROY	1,803,585	16,523,053	24,100	-		6.0000	17.3859		7.3000	\$251,243.35
CLIMAX-SCOTTS	39020	BATTLE CREEK	904,591	5,360,605	97,884	-		6.0000	17.3859		7.3000	\$87,550.37
GRAND TOTAL CLIMAX-SCOTTS SCHOOLS			2,708,176	21,883,658	121,984	-	-	6.0000	17.3859		7.3000	\$338,793.72
GULL LAKE	39065	BEDFORD	11,640,943	82,488,996	150,900	-		6.0000	18.0000	0.6334	5.6700	\$1,225,337.49
GRAND TOTAL GULL LAKE SCHOOLS			11,640,943	82,488,996	150,900	-	-	6.0000	18.0000	0.6334	5.6700	\$1,225,337.49

**2023 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 2023

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	137,880,051	406,631,968	14,297,190	91,450		6.0000	18.0000		7.1200	\$7,902,086.78
HARPER CREEK	13070	FREDONIA	7,065,222	9,956,759	40,600	-		6.0000	18.0000		7.1200	\$258,050.27
HARPER CREEK	13070	LEROY	13,278,417	67,911,375	209,500	-		6.0000	18.0000		7.1200	\$1,131,265.75
HARPER CREEK	13070	MARSHALL	2,177,268	11,516,234	7,800	-		6.0000	18.0000		7.1200	\$190,330.61
HARPER CREEK	13070	NEWTON	44,581,156	133,502,344	123,900	-		6.0000	18.0000		7.1200	\$2,554,754.96
HARPER CREEK	13070	PENNFIELD	443,220	5,662,130	-	-		6.0000	18.0000		7.1200	\$82,265.11
HARPER CREEK	13070	BATTLE CREEK CITY	2,248,174	3,121,001	-	-		6.0000	18.0000		7.1200	\$81,414.67
GRAND TOTAL HARPER CREEK SCHOOLS			207,673,508	638,301,811	14,678,990	91,450	-	6.0000	18.0000		7.1200	\$12,200,168.15
HASTINGS	08030	BEDFORD	979,068	4,667,401	246,700	-		6.0000	17.7953	0.9531	5.8500	\$78,609.71
GRAND TOTAL HASTINGS SCHOOLS			979,068	4,667,401	246,700	-	-	6.0000	17.7953	0.9531	5.8500	\$78,609.71
HOMER	13080	ALBION	5,620,859	22,508,886	181,340	6,038,870		6.0000	18.0000		7.0000	\$358,645.80
HOMER	13080	CLARENDON	8,733,404	38,938,468	117,892	225,581		6.0000	18.0000		7.0000	\$662,755.22
HOMER	13080	ECKFORD	1,345,040	14,534,050	120,970	-		6.0000	18.0000		7.0000	\$213,879.19
HOMER	13080	FREDONIA	340,213	2,096,452	-	-		6.0000	18.0000		7.0000	\$33,377.71
HOMER	13080	HOMER	16,874,240	67,084,300	291,060	865,100		6.0000	18.0000		7.0000	\$1,172,387.98
HOMER	13080	TEKONSHA	3,700	255,417	-	-		6.0000	18.0000		7.0000	\$3,387.02
GRAND TOTAL HOMER SCHOOLS			32,917,456	145,417,573	711,262	7,129,551	-	6.0000	18.0000		7.0000	\$2,444,432.92
LAKEVIEW	13090	BATTLE CREEK	260,674,074	808,524,982	21,539,226	39,981		6.0000	18.0000		7.0000	\$15,331,953.57
GRAND TOTAL LAKEVIEW SCHOOLS			260,674,074	808,524,982	21,539,226	39,981	-	6.0000	18.0000		7.0000	\$15,331,953.57

**2023 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 2023

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	2,090,940	6,225,040	-	-		6.0000	18.0000	1.2470	0.0000	\$82,749.78
GRAND TOTAL LITCHFIELD SCHOOLS			2,090,940	6,225,040	-	-	-	6.0000	18.0000	1.2470	0.0000	\$82,749.78
MAR LEE	13095	CLARENCE	660,470	3,716,482	-	-		6.0000	18.0000	0.7499	1.7500	\$43,478.19
MAR LEE	13095	ECKFORD	47,030	398,760	-	-		6.0000	18.0000	0.7499	1.7500	\$4,235.96
MAR LEE	13095	LEE	1,163,552	9,985,090	-	-		6.0000	18.0000	0.7499	1.7500	\$105,816.20
MAR LEE	13095	MARENGO	39,764,784	81,424,157	960,100	50,500		6.0000	18.0000	0.7499	1.7500	\$1,413,320.90
MAR LEE	13095	SHERIDAN	442,796	1,543,359	-	-		6.0000	18.0000	0.7499	1.7500	\$21,088.73
GRAND TOTAL MAR LEE SCHOOLS			42,078,632	97,067,848	960,100	50,500	-	6.0000	18.0000	0.7499	1.7500	\$1,587,939.98
MARSHALL	13110	CONVIS	17,302,324	36,056,965	1,700,900	866,300		6.0000	17.8292	0.9888	6.0000	\$781,540.39
MARSHALL	13110	ECKFORD	9,339,450	47,560,370	-	-		6.0000	17.8292	0.9888	6.0000	\$784,267.06
MARSHALL	13110	FREDONIA	16,515,071	67,535,756	266,700	-		6.0000	17.8292	0.9888	6.0000	\$1,173,213.58
MARSHALL	13110	LEE	416,777	3,078,331	175,480	-		6.0000	17.8292	0.9888	6.0000	\$48,437.53
MARSHALL	13110	MARENGO	9,761,672	35,648,923	807,900	-		6.0000	17.8292	0.9888	6.0000	\$641,788.94
MARSHALL	13110	MARSHALL TWP	41,448,507	161,351,362	2,796,900	284,400		6.0000	17.8292	0.9888	6.0000	\$2,849,351.58
MARSHALL	13110	NEWTON	12,100	314,236	-	-		6.0000	17.8292	0.9888	6.0000	\$4,297.28
MARSHALL	13110	MARSHALL CITY	119,586,542	270,367,952	8,983,000	2,306,600		6.0000	17.8292	0.9888	6.0000	\$5,682,411.73
TOTAL MARSHALL PUBLIC SCHOOLS 13110			214,382,443	621,913,895	14,730,880	3,457,300	-	6.0000	17.8292	0.9888	6.0000	\$11,965,308.09
MARSHALL w Albion debt	13010	ALBION TWP	4,967,750	31,251,099	52,370	1,256,030		6.0000	17.8292	0.9888	0.0000	\$299,747.78
MARSHALL w Albion debt	13010	ECKFORD	144,120	1,863,090	-	-		6.0000	17.8292	0.9888	0.0000	\$15,590.31
MARSHALL w Albion debt	13010	MARENGO	403,524	3,001,902	-	-		6.0000	17.8292	0.9888	0.0000	\$28,174.20
MARSHALL w Albion debt	13010	SHERIDAN	63,477,153	99,025,224	2,604,600	448,800	-	6.0000	17.8292	0.9888	0.0000	\$1,836,304.28
MARSHALL w Albion debt	13010	ALBION CITY	62,028,811	106,489,302	2,198,300	561,700	-	6.0000	17.8292	0.9888	0.0000	\$1,859,600.64
TOTAL MARSHALL SCHOOLS with Albion Debt 13010			131,021,358	241,630,617	4,855,270	2,266,530	-	6.0000	17.8292	0.9888	0.0000	4,039,417.21

**2023 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 2023

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 w/o RZ for NPRE			345,403,801	863,544,512	19,586,150	5,723,830	-	6.0000	17.8292	0.9888	6 or 0	\$16,004,725.30

**2023 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 2023

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	5,093,069	18,588,216	-	-		6.0000	18.0000		11.8000	\$422,545.49
OLIVET	23080	CONVIS	1,608,871	10,713,766	183,900	-		6.0000	18.0000		11.8000	\$220,768.11
OLIVET	23080	LEE	13,379,541	39,577,059	1,569	-		6.0000	18.0000		11.8000	\$945,312.80
GRAND TOTAL OLIVET SCHOOLS			20,081,481	68,879,041	185,469	-	-	6.0000	18.0000		11.8000	\$1,588,626.40
PENNFIELD	13120	BEDFORD	1,023,430	13,784,369	-	-		6.0000	18.0000		10.6000	\$247,242.27
PENNFIELD	13120	CONVIS	343,057	2,432,910	-	-		6.0000	18.0000		10.6000	\$46,561.33
PENNFIELD	13120	PENNFIELD	73,939,740	260,329,110	2,700,780	261,940		6.0000	18.0000		10.6000	\$5,667,011.59
PENNFIELD	13120	BATTLE CREEK	9,806,346	10,484,329	677,983	-		6.0000	18.0000		10.6000	\$354,621.99
GRAND TOTAL PENNFIELD SCHOOLS			85,112,573	287,030,718	3,378,763	261,940	-	6.0000	18.0000		10.6000	\$6,315,437.18
SPRINGPORT	38150	CLARENCE	22,138,850	72,484,221	314,400	-		6.0000	18.0000		6.1000	\$1,277,444.77
SPRINGPORT	38150	SHERIDAN	1,385,460	3,587,539	-	-		6.0000	18.0000		6.1000	\$68,347.50
GRAND TOTAL SPRINGPORT SCHOOLS			23,524,310	76,071,760	314,400	-	-	6.0000	18.0000		6.1000	\$1,345,792.27
TEKONSHA	13130	BURLINGTON	399,840	1,946,730	-	-		6.0000	17.7826	0.9959	1.3600	\$23,376.88
TEKONSHA	13130	CLARENDON	873,354	6,252,273	-	-		6.0000	17.7826	0.9959	1.3600	\$67,773.87
TEKONSHA	13130	FREDONIA	307,960	2,590,253	-	-		6.0000	17.7826	0.9959	1.3600	\$27,120.22
TEKONSHA	13130	TEKONSHA	20,263,453	60,339,360	953,950	796,800		6.0000	17.7826	0.9959	1.3600	\$865,262.05
GRAND TOTAL TEKONSHA SCHOOLS			21,844,607	71,128,616	953,950	796,800	-	6.0000	17.7826	0.9959	1.3600	\$983,533.02

**2023 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

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CALHOUN FOR THE YEAR 2023

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	172,845	2,756,772	-	-		6.0000	17.7252	1.9962	0.0000	\$25,107.41
UNION CITY	13135	BURLINGTON	15,993,350	63,662,820	1,055,100	29,770		6.0000	17.7252	1.9962	0.0000	\$798,408.01
UNION CITY	13135	FREDONIA	111,270	565,033	-	-		6.0000	17.7252	1.9962	0.0000	\$6,490.40
UNION CITY	13135	NEWTON	2,186,191	12,345,224	-	-		6.0000	17.7252	1.9962	0.0000	\$137,465.55
UNION CITY	13135	TEKONSHA	546,921	2,291,985	-	-		6.0000	17.7252	1.9962	0.0000	\$28,021.45
GRAND TOTAL UNION CITY SCHOOLS			19,010,577	81,621,834	1,055,100	29,770	-	6.0000	17.7252	1.9962	0.0000	\$995,492.82
TOTAL K-12 SCHOOLS			1,602,485,321	4,314,186,942	101,139,953	31,687,191	1,446,935					\$83,658,776.82

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.

**2023 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 2023

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	53,759,985	0.2513	\$13,509.88	5.9433	\$319,511.72	\$333,021.60
	ATHENS	101,165,345	0.2513	\$25,422.85	5.9433	\$601,255.99	\$626,678.84
	BEDFORD	150,197,412	0.2513	\$37,744.61	5.9433	\$892,668.28	\$930,412.89
	BURLINGTON	67,841,840	0.2513	\$17,048.65	5.9433	\$403,204.41	\$420,253.06
	CLARENCE	22,304,698	0.2513	\$5,605.17	5.9433	\$132,563.51	\$138,168.68
	CLARENDON	45,190,741	0.2513	\$11,356.43	5.9433	\$268,582.13	\$279,938.56
	CONVIS	75,052,268	0.2513	\$18,860.63	5.9433	\$446,058.14	\$464,918.77
	ECKFORD	64,356,270	0.2513	\$16,172.73	5.9433	\$382,488.62	\$398,661.35
	EMMETT	432,751,416	0.2513	\$108,750.43	5.9433	\$2,571,971.49	\$2,680,721.92
	FREDONIA	82,744,253	0.2513	\$20,793.63	5.9433	\$491,773.92	\$512,567.55
	HOMER	67,084,300	0.2513	\$16,858.28	5.9433	\$398,702.12	\$415,560.40
	LEE	52,640,480	0.2513	\$13,228.55	5.9433	\$312,858.16	\$326,086.71
	LEROY	151,229,011	0.2513	\$38,003.85	5.9433	\$898,799.38	\$936,803.23
	MARENGO	120,074,982	0.2513	\$30,174.84	5.9433	\$713,641.64	\$743,816.48
	MARSHALL	172,867,596	0.2513	\$43,441.63	5.9433	\$1,027,403.98	\$1,070,845.61
	NEWTON	146,538,365	0.2513	\$36,825.09	5.9433	\$870,921.46	\$907,746.55
	PENNFIELD	271,808,100	0.2513	\$68,305.38	5.9433	\$1,615,437.08	\$1,683,742.46
	SHERIDAN w/o RZ	100,568,583	0.2513	\$25,272.88	5.9433	\$597,709.26	\$622,982.14
	TEKONSHA	62,886,762	0.2513	\$15,803.44	5.9433	\$373,754.89	\$389,558.33
	ALBION CITY	106,489,302	0.2513	\$26,760.76	5.9433	\$632,897.87	\$659,658.63
	BATTLE CREEK w/o RZ	1,404,410,981	0.2513	\$352,928.48	5.9433	\$8,346,835.78	\$8,699,764.26
	MARSHALL CITY	270,367,952	0.2513	\$67,943.47	5.9433	\$1,606,877.85	\$1,674,821.32
	SPRINGFIELD	99,072,510	0.2513	\$24,896.92	5.9433	\$588,817.65	\$613,714.57
GRAND TOTAL CALHOUN COUNTY INTERMEDIATE w/o RZ		4,121,403,152	0.2513	\$1,035,708.58	5.9433	\$24,494,735.33	\$25,530,443.91

**2023 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 2023

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	4,667,401	0.1138	\$531.15	2.1063	\$9,830.95	\$10,362.10
Hastings Schools							
GRAND TOTAL BARRY COUNTY INTERMEDIATE		4,667,401	0.1138	\$531.15	2.1063	\$9,830.95	\$10,362.10
HILLSDALE INTERMEDIATE	HOMER	6,225,040	0.2629	\$1,636.56	4.4254	\$27,548.29	\$29,184.85
Litchfield Schools							
GRAND TOTAL HILLSDALE INTERMEDIATE		6,225,040	0.2629	\$1,636.56	4.4254	\$27,548.29	\$29,184.85
JACKSON INTERMEDIATE	CLARENCE	72,484,221	0.3400	\$24,644.64	8.3678	\$606,533.46	\$631,178.10
Springport Schools	SHERIDAN	3,587,539	0.3400	\$1,219.76	8.3678	\$30,019.81	\$31,239.57
GRAND TOTAL JACKSON INTERMEDIATE		76,071,760	0.3400	\$25,864.40	8.3678	\$636,553.27	\$662,417.67

**2023 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 2023

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	16,523,053	0.1428	\$2,359.49	5.3507	\$88,409.90	\$115,553.97	1.5000	\$24,784.58	0.0000	\$0.00
Climax-Scotts	BATTLE CREEK CITY	5,360,605	0.1428	\$765.49	5.3507	\$28,682.99	\$37,489.39	1.5000	\$8,040.91	0.0000	\$0.00
Gull Lake	BEDFORD	82,488,996	0.1428	\$11,779.43	5.3507	\$441,373.87	\$576,886.79	1.5000	\$123,733.49	0.0000	\$0.00
GRAND TOTAL KRESA		104,372,654	0.1428	\$14,904.41	5.3507	\$558,466.76	\$729,930.15	1.5000	\$156,558.98	0.0000	\$0.00
TOTAL INTERMEDIATE SCHOOL DISTRICTS		4,312,740,007		\$1,078,645.10		\$25,727,134.60	\$26,962,338.68		\$156,558.98		\$0.00

**2023 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 2023

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	53,759,985		3.6109	\$194,121.93	0.0000	\$0.00	\$194,121.93
	ATHENS	101,165,345		3.6109	\$365,297.94	0.0000	\$0.00	\$365,297.94
	BEDFORD	150,197,412		3.6109	\$542,347.83	0.0000	\$0.00	\$542,347.83
	BURLINGTON	67,841,840		3.6109	\$244,970.10	0.0000	\$0.00	\$244,970.10
	CLARENCE	3,716,482		3.6109	\$13,419.84	0.0000	\$0.00	\$13,419.84
	CLARENDON	45,190,741		3.6109	\$163,179.25	0.0000	\$0.00	\$163,179.25
	CONVIS	38,489,875		3.6109	\$138,983.09	0.0000	\$0.00	\$138,983.09
	ECKFORD	64,356,270		3.6109	\$232,384.06	0.0000	\$0.00	\$232,384.06
	EMMETT	432,751,416		3.6109	\$1,562,622.09	0.0000	\$0.00	\$1,562,622.09
	FREDONIA	82,744,253		3.6109	\$298,781.22	0.0000	\$0.00	\$298,781.22
	HOMER	67,084,300		3.6109	\$242,234.70	0.0000	\$0.00	\$242,234.70
	LEE	13,063,421		3.6109	\$47,170.71	0.0000	\$0.00	\$47,170.71
	LEROY	151,229,011		3.6109	\$546,072.84	0.0000	\$0.00	\$546,072.84
	MARENGO	120,074,982		3.6109	\$433,578.75	0.0000	\$0.00	\$433,578.75
	MARSHALL	172,867,596		3.6109	\$624,207.60	0.0000	\$0.00	\$624,207.60
	NEWTON	146,538,365		3.6109	\$529,135.38	0.0000	\$0.00	\$529,135.38
	PENNFIELD	269,384,110		3.6109	\$972,719.08	0.0000	\$0.00	\$972,719.08
	SHERIDAN	100,568,583		3.6109	\$363,143.10	0.0000	\$0.00	\$363,143.10
	TEKONSHA	62,886,762		3.6109	\$227,077.81	0.0000	\$0.00	\$227,077.81
	ALBION CITY	106,489,302		3.6109	\$384,522.22	0.0000	\$0.00	\$384,522.22
	BATTLE CREEK w/o RZ	1,404,410,981	\$1,446,935	3.6109	\$5,071,187.61	0.0000	\$0.00	\$5,071,187.61
	MARSHALL CITY	270,367,952		3.6109	\$976,271.64	0.0000	\$0.00	\$976,271.64
	SPRINGFIELD	99,072,510		3.6109	\$357,740.93	0.0000	\$0.00	\$357,740.93
TOTAL KELLOGG COMMUNITY COLLEGE		4,024,251,494	\$1,446,935	3.6109	\$14,531,169.72	0.0000	\$0.00	\$14,531,169.72

**2023 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

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APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2023

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	82,488,996		2.7802	\$229,335.91	0.0000	\$0.00	\$229,335.91
Climax-Scotts Schools	LEROY	16,523,053		2.7802	\$45,937.39	0.0000	\$0.00	\$45,937.39
Climax-Scotts Schools	BATTLE CREEK	5,360,605		2.7802	\$14,903.55	0.0000	\$0.00	\$14,903.55
TOTAL KALAMAZOO VALLEY COMM COLLEGE		104,372,654		2.7802	\$290,176.85	0.0000	\$0.00	\$290,176.85
TOTAL COMMUNITY COLLEGES		4,128,624,148			\$14,821,346.57		\$0.00	\$14,821,346.57
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax								\$205,600,903.55

**2023 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 2023**

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 2023 .

	Dated: October 19, 2023
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Mathew L. Hansen

Equalization Director

CALHOUN COUNTY BOARD OF COMMISSIONERS
RESOLUTION APPROVING THE 2023 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 2023 will be the official authorization for its 59 taxing authorities within the County to levy property taxes in 2023; 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 2023 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the 2023 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 2023 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.

Kathy-Sue Vette, Chair

Calhoun County Board of Commissioners
October 19, 2023