

TO: Finance and Administration Committee
Board of Commissioners

FROM: Richard Gruber, Equalization Director
Judy Niznak, Deputy Equalization Director

DATE: October 10, 2011

RE: Equalization 2011 October Apportionment Report

For the Work Session Agenda of October 18, 2011

BACKGROUND

We are requesting to be on the October 18, 2011 County Board meeting agenda for the purpose of receiving the County Equalization 2011 October Apportionment Report. As stated in State Tax Commission Bulletin No. 14 of October 26, 2010:

October apportionment session of the County Board of Commissioners. Board examines certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. County Equalization Director submits apportionment report to the State Tax Commission. MCL 211.37 and 207.12.

The customary report will be provided at the October 18, 2011 work session.

ALTERNATIVES

1. Accept the Equalization 2011 October Apportionment Report as presented to County Board on Tuesday, October 18, 2011 to fulfill the requirements of MCL 211.37.

FINANCIAL IMPACT

Without the County Board's authorization the Units may not be able to levy the requested taxes.

RECOMMENDATIONS

1. Approve the 2011 October Apportionment Report as presented by the Equalization Department.

ATTACHMENTS

Isabella County 2011 October Apportionment Reports will be provided at October 18, 2011 worksession.

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

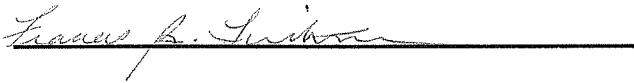
211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records or proceedings; spread of money on assessment rolls; applicability of section.

Sec. 37.

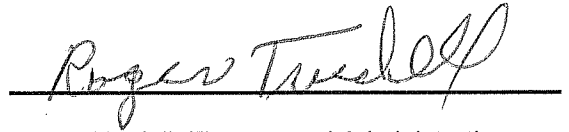
The county board of commissioners, at a session held not later than October 31 in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several 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 millages 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 millages by local units in the county pursuant to the certification.

ISABELLA COUNTY
APPORTIONMENT REPORT
OCTOBER 2011

In order to avoid confusion at settlement time, please note that the Assessed Values, State Equalized Values and Taxable Values shown in this report are as of Equalization time which was April 2011. They do not reflect any changes granted by the State Tax Commission, Michigan Tax Tribunal or any July or December Boards of Review.



Frances B. Lichtman, Finance and Administration
Chairperson



Roger Trudell, Finance and Administration

October 17, 2011

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NOTE:
Millage is applied to Taxable Valuations.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2011

2011 DRAIN AND OTHER SPECIAL ASSESSMENTS - Reported for Informational Purposes

(1) TAXING UNIT	(2) TOWNSHIP AT LARGE DRAINS	(3) COUNTY AT LARGE DRAINS	(4) SPECIAL TAX DRAINS	(5) CITIES/VILL., MDOT, RR, CMU TRIBAL--DRAINS	(6) GARBAGE, LIGHTING, WEEDS, MISC & CURBSIDE RECYCLE	(7) SANITARY STORM or WATER PROJECT	(8) DELINQUENT WATER, SEWER SIDEWALK, ETC	(9) PARKING ASMT / DOWNTOWN IMPROVEMENT	(10) STREET WALK OR ALLEY IMPROVEMENT	(11) UNIT TOTALS
01 BROOMFIELD	0.00	0.00	0.00	8,800.00						8,800.00
02 CHIPPEWA	224.58	961.93	2,185.27	90.80						3,462.58
03 COE	22,880.12	32,084.84	116,512.81	78.52	79,820.00					251,376.29
04 COLDWATER	0.00	0.00	0.00							0.00
05 DEERFIELD	730.95	1,411.72	6,605.23							8,747.90
06 DENVER	775.57	750.57	6,226.62							7,752.76
07 FREMONT	173.52	22,792.00	57,801.66							80,767.18
08 GILMORE	35.22	0.00	63.06		102,700.00					102,798.28
09 ISABELLA	1,750.94	4,370.43	20,950.23	253.15						27,324.75
10 LINCOLN	17,287.10	44,392.16	147,838.36							209,517.62
11 NOTTAWA	4,465.03	2,474.20	19,805.03							26,744.26
12 ROLLAND	0.00	0.00	0.00		8,265.00					8,265.00
13 SHERMAN	0.00	0.00	0.00		23,100.00		4,561.32			27,661.32
14 UNION	2,776.48	71,735.52	211,967.82	82.56	63,699.62	137,951.58	12,500.00	36,981.12		537,694.70
15 VERNON	4,273.61	3,958.91	11,027.48	874.01	89,360.27					109,494.28
16 WISE	3,901.56	1,794.95	7,062.66	69.52	74,360.00					87,188.69
17 MT PLEASANT	0.00	0.00	0.00	33,037.50	315.90	21,150.00	6,379.72	85,007.52	10,440.49	156,331.13
18 CLARE	0.00	0.00	0.00	60.32	0.00	6,481.83			650.00	7,192.15
21 LAKE ISABELLA	0.00	0.00	0.00	0.00	12,795.00			245,038.01		257,833.01
31 SHEPHERD	0.00	0.00	0.00	0.00		86,839.66	385.64			87,225.30
91 ROSEBUSH	0.00	0.00	0.00	0.00	22,776.00		6,297.74			29,073.74
TOTALS	\$59,274.68	\$186,727.23	\$608,046.23	\$34,546.38	\$485,991.79	\$252,423.07	\$30,124.42	\$85,007.52	\$293,109.62	\$2,035,250.94

Total of County Drain Charges: \$888,594.52
Total of Utilities and Special Assessment Charges: \$1,146,656.42

Note: Reported special assessment values are estimated values for the time of reporting. Refinements and/or assessment payoffs of some assessments are expected before tax billing.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2011

2011 FACTORS BY CLASS AND TOTAL S.E.V.

TAXING UNIT	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER CUTOVER	DEVELOPMENTAL	PERSONAL	2011 TOTAL SEV REAL & PERSONAL
01 BROOMFIELD	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	83,490,529
02 CHIPPEWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	114,534,250
03 COE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	98,981,500
04 COLDWATER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	34,975,969
05 DEERFIELD	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	131,094,300
06 DENVER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	44,563,150
07 FREMONT	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	60,026,000
08 GILMORE	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	62,944,400
09 ISABELLA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	77,934,966
10 LINCOLN	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	72,540,976
11 NOTTAWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	89,963,841
12 ROLLAND	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	48,695,000
13 SHERMAN	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	109,729,700
14 UNION	1.0000	1.0000	1.0000	1.0000	0.0000	1.0000	1.0000	388,900,450
15 VERNON	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	57,303,838
16 WISE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	46,356,862
17 MT PLEASANT	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	482,528,078
18 CLARE	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	11,086,500
TOTAL								2,015,650,309
TOTAL IFT SEV								11,763,997

Note: All Units Resulted With An Equalization Factor Equal to 1.0000 For 2011

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/= 2004
Prop. A - 1994	Oper.	03-15-94	6.0000	6.0000	s11 6.0000	N/A	0.0000

COUNTY OF ISABELLA MILLAGES - Mostly Winter Levy
Seperate Mill Limitation Millage 3/3 in Summer, 0/3 Winter in 2008

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/= 2004
* Beginning 2005: 1/3 in S05 (2.1954) - 2/3 in W05 (4.2746) *In 2006: 2/3 in S06 (4.3872) - 1/3 in W06 (2.0828) *In 2007: 3/3 in S07 (6.4700) - 0/3 in W07 (0.00)							
Sep Mill Limit	Oper.	8/5/2008	6.6100	6.6100	s11 6.6100	* 2009 thru 2012	6.4448
08-05-2008 Sep Mill Limit Election to take effect in 2009 per statute							
Ex.Voted - ICTC	Oper.	8/5/2008	0.9929	0.9929	w11 0.8620	2008 thru 2011	0.8000
Ex.Voted - Med Care Facility	Oper.	08-06-2002	1.0000	0.9795	w11 0.7000	thru 2021	0.7000
Ex.Voted - Senior Serv.	Oper.	11-07-2006	0.8800	0.8776	w11 0.7500	2006 thru 2015	0.0000
Total			9.4829	9.4600	8.9220		
2009=9.0129							

CHIPPEWA RIVER DISTRICT LIBRARY MILLAGE -- Winter Levy
-- Summer in City of Mt. Pleasant
All Mt. Pleasant School Op. District / City of Mt. Pleasant / All of Union Township
11-2-2010 expanded district to include All of Coe, Fremont, Rolland Townships

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/= 2004
Charter Act 24 of 1989	Oper.	8/5/2008	1.7500	1.7500	1.7500	2009 thru 2018	1.6894
08-05-2008 Renewal Election effective 2009 to 2018 for Original District of mostly Mt Pleasant School District							
Charter Act 24 of 1989	Oper.	11/2/2010	1.7500	1.7500	1.7500	2010 thru 2018	0.0000
11-02-2010 Election effective 2010 to 2018 for District Expansion of Coe, Fremont, Rolland Township into Library District							

PERE MARQUETTE DISTRICT LIBRARY -- Winter Levy
-- Summer in City of Clare
City of Clare/Vernon Twp and Wise Twp that is not Mt. Pleasant School Oper.

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/= 2004
Charter Act 24 of 1989	Oper.	05-03-2005	1.0000	0.9931	0.9931	perpetual	0.0000

TOWNSHIP MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
08-05-2008 Sep Mill Limit Election to take effect in 2009 per statute							
01 Broomfield Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
02 Chippewa Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
03 Coe Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
Ex.Voted Roads	Oper.	11-02-2010	proposal rejected by voters			2010 thru 2013	
Total			1.0000	1.0000	1.0000		
04 Coldwater Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	0.9980	0.9980	thru 2012	
Ex.Voted Twp Hall	Oper.	08-03-2004	1.0000	0.9405	expired	thru 12-2010	
** Ex.Voted Twp Fire	Oper.	11-02-2010	1.0000	1.0000	1.0000	2011 thru 2016	
Total			3.0000	2.9385	1.9980		
05 Deerfield Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
Ex.Voted Fire Protect	Oper.	11-06-2007	1.0000	0.9989	0.9989	2007 thru 2013	
Ex.Voted Fire Equip	Oper.	08-08-2006	1.0000	0.9952	0.9952	thru 2011	
Total			3.0000	2.9941	2.9941		
06 Denver Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	0.9416
07 Fremont Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	0.9721
Ex.Voted Emer Serv	Oper.	11-05-2002	0.5000	0.4804	0.4804	thru 2012	0.4804
Ex.Voted Fire	Oper.	11-05-2002	1.0000	0.9609	0.9609	thru 2012	0.9609
Total			2.5000	2.4413	2.4413		2.4134
08 Gilmore Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	0.9275
Ex.Voted Fire	Oper.	08-08-2006	1.0000	0.9918	0.9918	2006 thru 2011	0.0000
Total			2.0000	1.9918	1.9918		0.9275
09 Isabella Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
10 Lincoln Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	0.9980	0.9980	thru 2012	
Ex.Voted Roads	Oper.	11-02-2010	proposal failed			2010 thru 2013	
Total			1.0000	0.9980	0.9980		
11 Nottawa Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
12 Rolland Twp Sep Mill Limit	Oper.	08-05-2008	1.0000	0.9976	0.9976	thru 2012	0.9294
Ex.Voted Fire	Oper.	08-03-2004	1.0000	0.9619	0.9619	thru 12-2013	0.9619
** Ex.Voted Road Project	Debt	11-02-2010	--	--	3.7513	not to exceed 11 years from issuance	0.0000
Total			2.0000	1.9595	5.7108		1.8913

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TOWNSHIP MILLAGES -- Winter Levy -- (continued)

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <= 2004
08-05-2008 Sep Mill Limit Election to take effect in 2009 per statute							
** 13 Sherman Twp							
Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
Ex.Voted Fire	Oper.	08-05-2008	1.0000	1.0000	1.0000	2008 thru 2014	
Ex.Voted Library	Oper.	11-02-2010	0.7500	0.7500	0.7500	2010 thru 2015	
		Total	2.7500	2.7500	2.7500		
14 Union Twp							
Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	
Ex.Voted Fire	Oper.	05-05-2009	2.2500	2.2500	2.1000	thru 2018	
		Total	3.2500	3.2500	3.1000		
15 Vernon Twp							
Sep Mill Limit	Oper.	08-05-2008	1.0000	1.0000	1.0000	thru 2012	0.9660
		Total	1.0000	1.0000	1.0000		0.9660
16 Wise Twp							
Sep Mill Limit	Oper.	08-05-2008	1.0000	0.9967	0.9967	thru 2012	
Ex.Voted Roads	Oper.	08-03-2004	2.0000	1.9177	1.9177	thru 2013	
		Total	3.0000	2.9144	2.9144		

CITY OF CLARE MILLAGES -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < /= 2004
City Charter	Oper.	11-05-74	20.0000	18.7690	17.5000	--	
Ex.Voted Library	Oper.	11-04-75	Now Pere Marquette District Library - 05-03-2005			--	
Ex.Voted Sidewalks - Replacement	Oper.	11-06-2007			expired	2008 thru 2010	
Ex.Voted Streets - Resurfacing	Oper.	11-03-2009	0.7500	0.7500	0.7500	2010 thru 2014	
Ex.Voted Parks	Oper.	11-04-2008	0.7500	0.7500	0.7500	2009 thru 2012	
Total			21.5000	20.2690	19.0000		

CITY OF MT PLEASANT MILLAGES -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < /= 2004
City Charter	Oper.	11-1975	20.0000	19.7094	14.1850	--	
General Fund	Oper.	Part of Orig Charter 20 Mill Authorization			12.1850	--	
Cap. Impr.	Oper.	Part of Orig Charter 20 Mill Authorization			1.5000	--	
Borden Bldg	Oper.	Part of Orig Charter 20 Mill Authorization			0.5000	--	
--	Oper.	Part of Orig Charter 20 Mill Authorization			0.0000	--	
--	Oper.	Part of Orig Charter 20 Mill Authorization			0.0000	--	
PA 5 of 1982 Recycle	Oper.	06-1991	3.0000	2.9565	0.2850	--	
Ex.Voted P/F Pension	Debt	11-1980	N/A	N/A	1.2800	--	
Total			23.0000	22.6659	15.7500		

VILLAGE OF LAKE ISABELLA -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Village Charter	Oper.	1998	1.0000	0.8463	0.8463	--	
PA33 of 1951 Fire/Resc SpAsmt Broomfield (01/21 TV less P.P.)		12-2000	N/A	N/A	1.0000	--	
Total			1.0000	0.8463	1.8463		

VILLAGE OF ROSEBUSH -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Village Charter	Oper.	1968	20.0000	18.2085	3.0000	--	

VILLAGE OF SHEPHERD -- Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Village Charter	Oper.	1998	15.0000	13.7619	12.0000	--	
Vill Charter Directed to Hwy Improv.		Part of Orig Charter 15 Mill Authorization			1.0000	--	
Total			15.0000	13.7619	13.0000		

ALMA PUBLIC SCHOOLS MILLAGES -- Winter Levy

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	04-1995	18.0000	18.0000	18.0000	2014	
Ex.Voted	Debt #2	04-1991	Unlimited	Unlimited	2.4000	2012	
Ex.Voted-Orig '03 Debt	Debt #3	09-2003	Unlimited	Unlimited	2.9500	2033	
Ex.Voted-Refi '03 Debt Mid.Sch & Repairs	Debt #3	09-03/2006	Unlimited	Unlimited	1.1000	2033	
Ex.Voted-Orig '2010 Debt	Debt #10	8/3/2010	Unlimited	Unlimited	0.5500	2033	
Total			18.0000	18.0000	25.0000		

Alma School District covers a portion of Lincoln Township

State Number - 29010

County Number - 29010

BEAL CITY PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	11-04-2008	18.4201	18.4201	18.0000	2009 thru 2012	
Ex.Voted Non-Home	Oper.	11-04-2008	1.0000	1.0000	0.0000	2009 thru 2012	
Ex.Voted-Orig '95 Debt	Debt	11-1995	Unlimited	Unlimited	2004 Orig Paid	2020	
Ex.Voted-Refi '95 Debt	Debt	11-95/2004	Unlimited	Unlimited	5.3500	2020	
Ex.Voted	Debt	11-2001	Unlimited	Unlimited	1.6500	2026	
Total			19.4201	19.4201	25.0000		

Beal City School District covers all or a portion of Deerfield, Gilmore, Isabella,
Nottawa, Union and Vernon Townships.

State Number - 37040

County Number - 37040

CHIPPEWA HILLS PUBLIC SCHOOLS MILLAGES -- S08 Change to Summer Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	11-03-2009	18.6648	18.6648	18.0000	2010 thru 2011	18.0000
Ex.Voted-Orig '99 Debt	Debt	04-27-1999	Unlimited	Unlimited	1999 Orig Paid 5-05	12-31-2019	0.0000
Ex.Voted-Refi '99 Debt	Debt	04-99/2005	Unlimited	Unlimited	2.6200	12-31-2019	2.6200
Total			18.6648	18.6648	20.6200		20.6200

Chippewa Hills School District covers all or a portion of Broomfield, Coldwater,
Deerfield, Gilmore, Nottawa and Sherman Townships.

State Number - 54025

County Number - 54025

CLARE PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < />= 2004
Ex.Voted Non-Home	Oper.	05-05-2009	18.0000	18.0000	18.0000	2009 thru 2011	17.3988
Ex.Voted Non-Home							0.0000
Ex.Voted Gen Obl.Bond	Debt	06-11-2001	5.2500	5.2500	2.7900	03-13-2025	2.7900
Ex.Voted QZAB* Bond	Debt	06-11-2001	Unlimited	Unlimited	0.7100	03-13-2025	0.7100
Total			23.2500	23.2500	21.5000		20.8988

*Qualified Zone Academy Bond

Clare School District covers all or a portion of Vernon and Wise Townships and City of Clare.

State Number - 18010

County Number - 18010

COLEMAN PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < />= 2004
Ex.Voted Non-Home	Oper.	06-14-2004	18.5000	18.3113	18.0000	thru 2013	
Ex.Voted	Debt	06-14-1999	Unlimited	Unlimited	0.0000	2009	
Ex.Voted	Debt	06-12-2000	Unlimited	Unlimited	0.0000	2010	
Ex.Voted	Debt	09-20-2004	Unlimited	Unlimited	2.2300	thru 2019	
Total			18.5000	18.3113	20.2300		

Coleman School district covers all or a portion of Denver and Wise Townships.

State Number - 56030

County Number - 56030

FARWELL PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < />= 2004
Ex.Voted Non-Home	Oper.	05-05-2009	18.0000	18.0000	18.0000	2009 thru 2011	
Ex.Voted							
Ex.Voted	Debt	12-11-1985	2.7500	Paid in Full before 2005 Tax Levy		2006	
Ex.Voted	Debt	05-03-2005	2.7500	2.7500	2.5600	2019	
Total			23.5000	20.7500	20.5600		

Farwell School District covers all or a portion of Gilmore, Nottawa and Vernon Townships.

State Number - 18020

County Number - 18020

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MONTABELLA PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < /= 2004
Ex.Voted Non-Home	Oper.	5/4/2010	18.0000	18.0000	18.0000	2010 thru 2012	18.0000
Ex.Voted - Maint.	Oper.-Sink	05-06-2008	1.5000	1.5000	1.5000	2008 thru 2012	1.5000
Ex.Voted - Ath Complex	Debt	02-23-2010	Unlimited	Unlimited	0.3500	2010 thru 2020	0.0000
Ex.Voted-Mid Sch-Orig	Debt	1999	Unlimited	Unlimited	paid 2010	2020 to 2010	0.0000
Ex.Voted-Mid Sch-Refi	Debt	1999/2005	Unlimited	Unlimited	4.8000	2020	4.7500
Total			19.5000	19.5000	24.6500		24.2500

Montabella School District covers all or a portion of Broomfield, Deerfield, Fremont, and Rolland Townships.

State Number - 59045

County Number - 59045

MT PLEASANT PUBLIC SCHOOLS MILLAGES -- Winter Levy in Twps
-- 1/2 in City in Summer

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate < /= 2004
Ex.Voted Non-Home	Oper.	11-08-2005	19.0000	18.6263	18.0000	12-31-2015	18.0000
Ex.Voted Non-Home	Oper.	renewed above					0.0000
Ex.Voted	Debt	09-23-1997	Unlimited	Unlimited	4.5000	12-31-2017	4.5000
Ex.Voted	Debt	05-08-2007	Unlimited	Unlimited	0.9800	12-31-2021	0.9800
Total			19.0000	18.6263	23.4800		23.4800

*94 Debt Partially
Refi'd into 97 Debt

Mt. Pleasant School District covers all or a portion of Chippewa, Deerfield, Denver, Fremont, Isabella, Lincoln, Nottawa, Union, Vernon, Wise Townships and the City of Mt. Pleasant.

State Number - 37010

County Number - 37010

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SHEPHERD PUBLIC SCHOOLS MILLAGES -- Winter Levy

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	05-02-2006	18.2500	18.2390	18.0000	2006 thru 2015	
Ex.Voted Non Home	Oper.	renewed above					
Ex.Voted	Debt	11-2007	Unlimited	Unlimited	7.0000	2036	
Total			18.2500	18.2390	25.0000		

Shepherd School District covers all or a portion of Chippewa, Coe, Deerfield, Denver, Fremont and Lincoln Townships.

State Number - 37060

County Number - 37060

ST LOUIS PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	11-04-2008	18.0000	17.7440	17.7440	2010 thru 2013	
Ex.Voted - Ref'd 94/05	Debt (3)	09-1994/2005	Unlimited	Unlimited	0.0000	2024 to 2006	
Ex.Voted - Ref'd 94/05	Debt (3) & (4)	09-1994/2005	Unlimited	Unlimited	4.0569	2024	
Ex.Voted	Debt '01	09-2001	Unlimited	Unlimited	4.4631	2024	
Total			18.0000	17.7440	26.2640		

St Louis School District covers a portion of Coe Township.

State Number - 29100

County Number - 29100

VESTABURG PUBLIC SCHOOLS MILLAGES -- Winter Levy

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Ex.Voted Non-Home	Oper.	05-02-2006	16.8970	19.3970	18.0000	2007 thru 2011	16.9580
Ex.Voted Non-Home	Oper.	05-02-2006	2.5000	incl. above	0.0000	2006 thru 2011	0.0000
Ex.Voted-Orig '96 Debt	Debt	09-1996	no levy requested for 2007		0.0000	05-01-2007	0.0000
Ex.Voted-Refi '96 Debt	Debt	09-1996/2005	Unlimited	Unlimited	2.2200	05-01-2026	2.2200
Ex.Voted-Refund 2009	Debt	05-05-2009	Unlimited	Unlimited	2.5000	2009 thru 2011	2.5000
Ex.Voted-Bond 2009	Debt	05-05-2009	Unlimited	Unlimited	2.2800	2009 thru 2038	2.2800
Total			19.3970	19.3970	25.0000		23.9580

Vestaburg School District covers all or a portion of Fremont and Lincoln Townships.

State Number - 59150

County Number - 59150

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CLARE-GLADWIN REGIONAL EDUCATION SERVICE DISTRICT
COVERS CLARE & FARWELL SCHOOL DISTRICTS

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Sep Mill Limit	Oper.	6-21-1995	0.5000	0.4075	0.4075	--	0.4075
Ex.Voted	Sp.Ed.	06-10-1968	2.0000	1.6310	1.6310	--	1.6310
Total			2.5000	2.0385	2.0385		2.0385

Clare-Gladwin Regional Education Service District covers all or a portion of Gilmore, Nottawa, Vernon and Wise Townships and City of Clare.

GRATIOT-ISABELLA REGIONAL EDUCATION SERVICE DISTRICT
COVERS MT. PLEASANT, SHEPHERD, BEAL CITY, ALMA,
& ST. LOUIS SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Sep Mill Limit	Oper.	11-1970	0.2800	0.2640	0.2640	--	0.2640
Ex.Voted Spec.Ed.	Oper.	06-1960	0.7500	0.7073	0.7073	--	0.7073
Ex.Voted Spec.Ed.	Oper.	06-1980	0.7500	0.7073	0.7073	--	0.7073
Ex.Voted Spec.Ed.	Oper.	06-1987	0.9000	0.8487	0.8487	--	0.8487
Ex.Voted Spec.Ed.	Oper.	06-2000	1.8000	1.7712	1.7712	--	1.7712
Total			4.4800	4.2985	4.2985		4.2985

Gratiot-Isabella Regional Education Service District covers all or a portion of Chippewa, Coe, Deerfield, Denver, Fremont, Gilmore, Isabella, Lincoln, Nottawa, Union, Vernon and Wise Townships and the City of Mt Pleasant.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
COVERS CHIPPEWA HILLS SCHOOL DISTRICT

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Sep Mill Limit-Allocated	Oper.	08-03-2010	0.2494	0.2494	0.2494	12-31-2015	0.2494
Ex.Voted Spec.Ed.	Oper.	06-21-1961/2007	0.5000	0.5000	0.5000	--	0.4686
Ex.Voted Spec.Ed.	Oper.	06-11-1973/2007	0.7500	0.7500	0.7500	--	0.7029
Ex.Voted Spec.Ed.	Oper.	02-06-1989/2007	1.2500	1.2500	1.2500	--	1.1717
Ex.Voted Spec.Ed.	Oper.	05-08-2007	0.8395	0.8395	0.8395	12-31-2016	0.0000
Ex.Voted Voc.Ed.	Oper.	12-09-1973	0.9000	0.8422	0.8422	--	0.8422
Ex.Voted Voc.Ed.	Oper.	12-07-1987	0.7000	0.6548	0.6548	--	0.6548
Total			5.1889	5.0859	5.0859		4.0896

Mecosta-Osceola Intermediate School District covers all or a portion of Broomfield, Coldwater, Deerfield, Gilmore, Nottawa and Sherman Townships.

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MIDLAND EDUCATIONAL SERVICE AREA
COVERS COLEMAN SCHOOL DISTRICT

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Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Sep Mill Limit	Oper.	--	0.2000	0.1959	0.1959	--	
Ex.Voted Spec. Ed.	Oper.	09-20-1988	1.0000	0.9797	0.9797	--	
Ex.Voted Enhance Sp. Ed.	Oper.	05-05-2009	1.5000	1.5000	1.5000	06-30-2013	
Total			2.7000	2.6756	2.6756		

Midland Educational Service Area covers all or a portion of Denver and Wise Townships.

MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
COVERS MONTABELLA & VESTABURG SCHOOL DISTRICTS

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date	DNR Rate <=/ 2004
Sep Mill Limit	Oper.	11-05-1974	0.2000	0.1747	0.1747	--	0.1747
Ex.Voted Spec.Ed.	Oper.	06-1971	1.2500	1.0939	1.0939	--	1.0939
Ex.Voted Spec.Ed.	Oper.	03-22-1988	1.2500	1.0939	1.0939	--	1.0939
Ex.Voted Voc.Ed.	Oper.	05-22-1984	1.0000	0.8707	0.8707	--	0.8707
Ex.Voted Voc.Ed.	Oper.	09-24-1996	0.5000	0.4677	0.4677	--	0.4677
Total			4.2000	3.7009	3.7009		3.7009

Montcalm Intermediate School District covers all or a portion of Broomfield, Deerfield, Fremont, Lincoln and Rolland Townships.

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MID-MICHIGAN COMMUNITY COLLEGE
COVERS CLARE & FARWELL SCHOOL DISTRICTS

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<u>Source Of Authorization</u>	<u>Purpose Of Millage</u>	<u>Date Of Election</u>	<u>Maximum Millage Authorized</u>	<u>Maximum Millage Allowable</u>	<u>Millage To Be Spread</u>	<u>Expiration Date</u>	<u>DNR Rate <=/ 2004</u>
Charter	Oper.	09-13-1965	1.5000	1.2232	1.2232	--	1.2232

Mid-Michigan Community College covers all or a portion of Gilmore, Nottawa, Vernon and Wise Townships and City of Clare.

MONTCALM COMMUNITY COLLEGE
COVERS MONTABELLA & VESTABURG SCHOOL DISTRICTS

<u>Source Of Authorization</u>	<u>Purpose Of Millage</u>	<u>Date Of Election</u>	<u>Maximum Millage Authorized</u>	<u>Maximum Millage Allowable</u>	<u>Millage To Be Spread</u>	<u>Expiration Date</u>	<u>DNR Rate <=/ 2004</u>
Charter	Oper.	03-02-1965	1.0000	0.8840	0.8840	--	0.8840
Ex.Voted	Oper.	05-06-1986	0.7500	0.6629	0.6629	--	0.6629
Ex.Voted	Oper.	02-22-2005	1.1907	1.1823	1.1823	2006 thru 2015	1.1823
(02-22-2005 renewal election of 1.1907, previously 1.25 for 2006 thru 2015)							
Total			2.9407	2.7292	2.7292		2.7292

Montcalm Community College covers all or a portion of Broomfield, Deerfield, Fremont and Rolland Townships.

2011 ISABELLA COUNTY TOTAL TAX RATE BY TOWNSHIP & SCHOOL DISTRICT

UNIT #	TAXING UNIT	DISTRICT #	SCHOOL DISTRICT	2011	Non	2011	Summer	Sch Dist Prefix ... County
				ANNUAL PRINC.RESID./ QUAL. AG	Exempt Sch. Op.	ANNUAL NON-PR.RESID/ NON-QUAL. AG	Rates	
01	Broomfield	54025	** Chippewa Hills	23.6279	18.0000	41.6279	** 15.2300	Sch Dist Prefix ... County
		54026	** Chippewa Hills	26.3571	18.0000	44.3571	** 15.2300	
		59045	Montabella	29.0021	18.0000	47.0021	12.6100	
02	Chippewa	37010	Mt. Pleasant	27.4505	18.0000	45.4505	12.6100	26... Gladwin Co.
		37060	Shepherd	27.2205	18.0000	45.2205	12.6100	
03	Coe	37060	Shepherd	28.9705	18.0000	46.9705	12.6100	29... Gratiot Co.
		29100	St. Louis	30.4905	17.7440	48.2345	12.6100	
04	Coldwater	54025	** Chippewa Hills	24.6259	18.0000	42.6259	** 15.2300	37... Isabella Co.
05	Deerfield	37040	Beal City	29.2146	18.0000	47.2146	12.6100	54... Mecosta Co. 67... Osceola Co. 56... Midland Co.
		54025	** Chippewa Hills	25.6220	18.0000	43.6220	** 15.2300	
		59045	Montabella	30.9962	18.0000	48.9962	12.6100	
		37010	Mt. Pleasant	29.4446	18.0000	47.4446	12.6100	
		37013	Mt. Pleasant	32.5238	18.0000	50.5238	12.6100	
		37014	Mt. Pleasant	29.4446	18.0000	47.4446	12.6100	
		37016	Mt. Pleasant	32.1738	18.0000	50.1738	12.6100	
		37060	Shepherd	29.2146	18.0000	47.2146	12.6100	
		37061	Shepherd	31.9438	18.0000	49.9438	12.6100	
06	Denver	56030	Coleman	20.8276	18.0000	38.8276	12.6100	59... Montcalm Co.
		37010	Mt. Pleasant	27.4505	18.0000	45.4505	12.6100	
		37060	Shepherd	27.2205	18.0000	45.2205	12.6100	
07	Fremont	59045	Montabella	32.1934	18.0000	50.1934	12.6100	
		37010	Mt. Pleasant	28.8918	18.0000	46.8918	12.6100	
		37060	Shepherd	30.4118	18.0000	48.4118	12.6100	
		37061	Shepherd	33.1410	18.0000	51.1410	12.6100	
		59150	Vestaburg	32.5434	18.0000	50.5434	12.6100	
08	Gilmore	37040	Beal City	28.2123	18.0000	46.2123	12.6100	Note: Summer Rates are included in "Annual" Rates Columns
		54025	** Chippewa Hills	24.6197	18.0000	42.6197	** 15.2300	
		18020	Farwell	22.7355	18.0000	40.7355	12.6100	
09	Isabella	37040	Beal City	27.2205	18.0000	45.2205	12.6100	2011 S.E.T. Rate S11 = 6.000 Mills
		37010	Mt. Pleasant	27.4505	18.0000	45.4505	12.6100	
10	Lincoln	29010	Alma	27.2185	18.0000	45.2185	12.6100	2011 County Alloc. Op. S11 = 6.6100 Mills W11 = 0 Mills
		37010	Mt. Pleasant	27.4485	18.0000	45.4485	12.6100	
		37060	Shepherd	27.2185	18.0000	45.2185	12.6100	
		59150	Vestaburg	29.3501	18.0000	47.3501	12.6100	
11	Nottawa	37040	Beal City	27.2205	18.0000	45.2205	12.6100	
		37043	Beal City	28.4437	18.0000	46.4437	12.6100	
		54025	** Chippewa Hills	23.6279	18.0000	41.6279	** 15.2300	
		18020	Farwell	21.7437	18.0000	39.7437	12.6100	
		18021	Farwell	21.7437	18.0000	39.7437	12.6100	
12	Rolland	37010	Mt. Pleasant	27.4505	18.0000	45.4505	12.6100	
		59045	Montabella	35.4629	18.0000	53.4629	12.6100	
		54025	** Chippewa Hills	25.3779	18.0000	43.3779	** 15.2300	
		37040	Beal City	31.0705	18.0000	49.0705	12.6100	
		37010	Mt. Pleasant	29.5505	18.0000	47.5505	12.6100	
13	Sherman	37040	Beal City	28.2136	18.0000	46.2136	12.6100	
		18010	Clare	23.6768	18.0000	41.6768	12.6100	
		18020	Farwell	22.7368	18.0000	40.7368	12.6100	
		37010	Mt. Pleasant	27.4505	18.0000	45.4505	12.6100	
		37015	Mt. Pleasant	28.6737	18.0000	46.6737	12.6100	
		37017	Mt. Pleasant	28.6737	18.0000	46.6737	12.6100	
14	Union	18010	Clare	25.5912	18.0000	43.5912	12.6100	
		56030	Coleman	23.7351	18.0000	41.7351	12.6100	
		37010	Mt. Pleasant	29.3649	18.0000	47.3649	12.6100	
15	Vernon	37010	Mt. Pleasant	42.2005	18.0000	60.2005	37.1485	City w/PRE = City/Libr/SET/Co.Alloc.Op / .5*Sch/RESD
		37010	Mt. Pleasant	29.3649	18.0000	47.3649	12.6100	
16	Wise	18010	Clare	41.6768	18.0000	59.6768	32.6031	= City/Libr/SET/Co.Alloc.Op
		37010	Mt. Pleasant	29.3649	18.0000	47.3649	12.6100	
17	City of Mt. Pleasant	37010	Mt. Pleasant	42.2005	18.0000	60.2005	37.1485	
18	City of Clare	18010	Clare	41.6768	18.0000	59.6768	32.6031	
21	Village of Lake Isabella	Taxpayers in a Village receive a billing from the Village and one from the Township in the Summer Billing Cycle						
21-01	Broomfield Twp Portion	54025	** Chippewa Hills	25.4742	18.0000	43.4742	** 17.0763	= VIII/SET/Co.Alloc.Op/ & Add Sch -H or Nhome
22-13	Sherman Twp Portion	54025	** Chippewa Hills	26.2242	18.0000	44.2242	** 16.0763	= VIII/SET/Co.Alloc.Op/& Add Sch -H or Nhome
91-09	Village of Rosebush	37010	Mt. Pleasant	30.4505	18.0000	48.4505	15.6100	= VIII/SET/Co.Alloc.Op.
31-03	Village of Shepherd	37060	Shepherd	41.9705	18.0000	59.9705	25.6100	= VIII/SET/Co.Alloc.Op.

Note: Summer Rates are included in "Annual" Rates Columns

2011 S.E.T. Rate
S11 = 6.000 Mills

2011 County Alloc. Op.
S11 = 6.6100 Mills
W11 = 0 Mills

****Chippewa Hills Schools****
****New In 2007****
Chippewa Hills Schools Tax Levies Moved to Summer Collection.

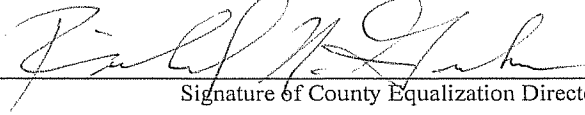
Add to "Summer Rates" column...:
18 Mills if property is NOT Exempt

Chip Hills Operating Rate = 18.0 mills
Chip Hills Sch Debt = 2.62 mills

Certification Statement

I hereby certify that this Statement Showing Mills Apportioned by the County Board of Commissioners and submitted to the State Tax Commission is a true statement of all ad valorem millages apportioned by the County Board of Commissioners of the

County of Isabella for the year 2011



Signature of County Equalization Director

NOTARIZATION

Brenda M. Yoreng Notary Public
Isabella County, Michigan

STATE OF MICHIGAN

County of Isabella } ss

Subscribed before me this 18th

Day of October year 2011

My commission expires June 26, 2015

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of ISABELLA for the Year 2011

County and Local Unit

(A) County Name	(B) Taxable Value*	(C) County Allocated Rate / SET	(D) Est. County Allocated / SET Tax Dollars	(E) Total County Extra Voted Operating Rate	(F) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars	(I) Total Est. County Tax Dollars
ISABELLA	\$1,627,829,213	6.6100	\$ 10,759,951.10	2.3120	\$ 3,763,541.14	0.0000	-	\$ 14,523,492.24
STATE ED. TAX	\$1,606,366,266	6.0000	\$ 9,638,137.60					
Columns (B) and (K) Exclude Renaissance Zone Taxable Value taxable value for SET excludes the Industrial/Personal Class of Property								
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value*	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating Rate	(O) Est. Local EV / GL Oper Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars	(R) Total Est. Local Tax Dollars
BROOMFIELD TWP.	\$68,476,996	1.0000	\$ 68,477.00	0.0000	\$ -	0.0000	\$ -	\$ 68,477.00
CHIPPEWA TWP.	\$96,524,942	1.0000	\$ 96,524.94	0.0000	\$ -	0.0000	\$ -	\$ 96,524.94
COE TWP.	\$72,632,804	1.0000	\$ 72,632.80	0.0000	\$ -	0.0000	\$ -	\$ 72,632.80
COLDWATER TWP.	\$24,565,680	0.9980	\$ 24,516.55	1.0000	\$ 24,565.68	0.0000	\$ -	\$ 49,082.23
DEERFIELD TWP.	\$109,720,674	1.0000	\$ 109,720.67	1.9941	\$ 218,794.00	0.0000	\$ -	\$ 328,514.67
DENVER TWP.	\$30,296,586	1.0000	\$ 30,296.59	0.0000	\$ -	0.0000	\$ -	\$ 30,296.59
FREMONT TWP.	\$40,903,183	1.0000	\$ 40,903.18	1.4413	\$ 58,953.76	0.0000	\$ -	\$ 99,856.94
GILMORE TWP.	\$43,995,370	1.0000	\$ 43,995.37	0.9918	\$ 43,634.61	0.0000	\$ -	\$ 87,629.98
ISABELLA TWP.	\$59,251,207	1.0000	\$ 59,251.21	0.0000	\$ -	0.0000	\$ -	\$ 59,251.21
LINCOLN TWP.	\$55,164,076	0.9980	\$ 55,053.75	0.0000	\$ -	0.0000	\$ -	\$ 55,053.75
NOTTAWA TWP.	\$64,428,917	1.0000	\$ 64,428.92	0.0000	\$ -	0.0000	\$ -	\$ 64,428.92
ROLLAND TWP.	\$33,714,045	0.9976	\$ 33,633.13	0.9619	\$ 32,429.54	3.7513	\$ 126,471.50	\$ 192,534.17
SHERMAN TWP.	\$90,342,865	1.0000	\$ 90,342.87	1.7500	\$ 158,100.01	0.0000	\$ -	\$ 248,442.88
UNION TWP.	\$327,748,217	1.0000	\$ 327,748.22	2.1000	\$ 688,271.26	0.0000	\$ -	\$ 1,016,019.47
VERNON TWP.	\$40,461,287	1.0000	\$ 40,461.29	0.0000	\$ -	0.0000	\$ -	\$ 40,461.29
WISE TWP.	\$31,888,310	0.9967	\$ 31,783.08	1.9177	\$ 61,152.21	0.0000	\$ -	\$ 92,935.29
CLARE CITY	\$9,440,513	17.5000	\$ 165,208.98	1.5000	\$ 14,160.77	0.0000	\$ -	\$ 179,369.75
MT PLEASANT CITY	\$428,273,541	14.1850	\$ 6,075,060.18	0.2850	\$ 122,057.96	1.2800	\$ 548,190.13	\$ 6,745,308.27
LAKE ISABELLA VLG	\$74,557,852	0.8463	\$ 63,098.31	1.0000	\$ 74,557.85	0.0000	\$ -	\$ 137,656.16
ROSEBUSH VLG	\$9,862,435	3.0000	\$ 29,587.31	0.0000	\$ -	0.0000	\$ -	\$ 29,587.31
SHEPHERD VLG	\$26,751,858	13.0000	\$ 347,774.15	0.0000	\$ -	0.0000	\$ -	\$ 347,774.15
Village of applied to REAL prop only.		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -

