

TO: Finance and Administration Committee
Board of Commissioners

FROM: Richard Gruber, Equalization Director
Mark Jenkins, Deputy Equalization Director

DATE: November 12, 2013

RE: November Revised County Equalization 2013 October Apportionment Report
For the Work Session Agenda of November 19, 2013

BACKGROUND

We are requesting to be on the November 19, 2013 County Board of Commissioners meeting agenda for the purpose of receiving the November Revised County Equalization 2013 October Apportionment Report. The report has been corrected to reflect passage of the Gratiot Isabella RESD new millage for Vocational Technical Education that was approved by voters in the November 5, 2013 election process.

State Tax Commission Bulletin No.10 of 2011 revised May 29, 2012 states the following:

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.

MCL 211.36 (4) & (5) directs the County Board of Commissioners to “...meet and direct or amend...” the rate previously apportioned upon approval in a November election.

ALTERNATIVES

1. Accept the Revised Equalization 2013 October Apportionment Report as presented to County Board of Commissioners on Tuesday, November 19, 2013 to fulfill the requirements of MCL 211.36(5).
3. Reject any changes to the original report and file required report to the State Tax Commission as it was approved at the October meeting.

FINANCIAL IMPACT

Without the County Board’s authorization the Gratiot Isabella RESD will not be able to levy the new tax rate approved in the November 5, 2013 election and subsequently requested to be levied in 2013 by the submission of revised STC form L-4029 Tax Rate Request.

RECOMMENDATIONS

Accept the Revised Equalization 2013 October Apportionment Report as presented to County Board on Tuesday, November 19, 2013 to fulfill the requirements of MCL 211.36(5).

ATTACHMENTS

Revised Isabella County 2013 October Apportionment Reports.

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, 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 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.

History: 1893, Act 206, Eff. June 12, 1893; CL 1897, 3860; Am. 1909, Act 292, Eff. Sept. 1, 1909; Am. 1913, Act 201, Eff. Aug. 14, 1913; CL 1915, 4031; CL 1929, 3425; CL 1948, 211.37; Am. 1968, Act 347, Eff. Nov. 15, 1968; Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973; Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994; Am. 2009, Act 49, Imd. Eff. June 18, 2009; Am. 2012, Act 185, Imd. Eff. June 20, 2012.

Popular name: Act 206

211.36 Duties of township clerk; tax levy by county board of commissioners; certification of school millage elections; certification of taxes levied for certain purposes; direction for spread of millages; county in which library is located; expenses.

(4) Notwithstanding subsections (2) and (3), and except as otherwise provided in this subsection, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year. In 1997 only, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) After a millage is certified pursuant to subsections (2) through (4), the appropriate 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 or amended certification. If a millage is certified pursuant to subsection (4) for library purposes, if a taxing unit requests by resolution, the county board of commissioners for the county in which the library is located also may reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.

**ISABELLA COUNTY
APPORTIONMENT REPORT
OCTOBER 2013**

Revised November 12, 2013

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 2013. They do not reflect any changes granted by the State Tax Commission, Michigan Tax Tribunal or any July or December Boards of Review.



George Green, Board of Commissioners
Chairperson

November 19, 2013

Date

Special Assessments	1
Factors	2
S.E.T.	3
County	3
Library Districts	3
Townships	4-5
City of Clare	6
City of Mt. Pleasant	6
Village of Lake Isabella	7
Village of Rosebush	7
Village of Shepherd	7
<u>Schools Districts</u>	
Alma	8
Beal City	8
Chippewa Hills	8
Clare	9
Coleman	9
Farwell	9
Montabella	10
Mt. Pleasant	10
Shepherd	11
St. Louis	11
Vestaburg	11

Intermediate School Districts

Clare-Gladwin	12
Gratiot-Isabella	12
Mecosta-Osceola	12
Midland	13
Montcalm	13

Community Colleges

Mid-Michigan	14
Montcalm	14

2013 Tax Rates	15 to 20
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2013 L-4402 County Apportionment Report (STC supplied file)	last 6 pages
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NOTE:
Millage is applied to Taxable Valuations.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2013

2013 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	288.57	421.55	3,822.26	284.62						4,817.00
03 COE	15,330.05	24,278.37	92,081.51	1,008.24	84,180.00					216,878.17
04 COLDWATER	0.00	0.00	0.00							0.00
05 DEERFIELD	804.99	334.45	2,641.60							3,781.04
06 DENVER	641.26	529.63	5,040.46							6,211.35
07 FREMONT	571.54	21,285.27	50,317.67							72,174.48
08 GILMORE	23.11	0.00	23.11	102,570.00						102,616.22
09 ISABELLA	2,960.22	8,408.36	39,598.56	347.96						51,315.10
10 LINCOLN	19,497.76	65,115.28	197,236.06							281,849.10
11 NOTTAWA	11,424.65	5,992.47	47,299.75							64,716.87
12 ROLLAND	342.50	776.50	3,881.00	8,280.00						13,280.00
13 SHERMAN	0.00	0.00	0.00	23,200.00	3,329.83					26,529.83
14 UNION	4,244.79	58,625.82	123,229.53	579.58	68,500.00	133,500.00	10,000.00	37,000.00		435,679.72
15 VERNON	3,815.85	3,438.97	14,140.83	867.63	101,762.00					124,025.28
16 WISE	5,441.41	4,842.48	15,406.64	60.88	74,490.00					100,241.41
17 MT PLEASANT	0.00	0.00	0.00	555.50	14,400.00	14,400.00	6,373.74	85,315.92	2,024.40	108,669.56
18 CLARE	0.00	0.00	0.00	0.00	5,135.66				1,865.96	7,001.62
21 LAKE ISABELLA	0.00	0.00	0.00	14,220.00					153,569.80	167,789.80
31 SHEPHERD	0.00	0.00	0.00	75,503.12	798.77					76,301.89
91 ROSEBUSH	0.00	0.00	0.00	22,776.00	5,511.47					28,346.39
TOTALS	\$65,386.70	\$194,049.15	\$594,718.98	\$3,207.83	\$509,333.50	\$228,538.78	\$26,013.81	\$85,315.92	\$194,460.16	\$1,901,024.83

Total of County Drain Charges: \$857,362.66

Total of Utilities and Special Assessment Charges: \$1,043,662.17

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 2013

2013 FACTORS BY CLASS AND TOTAL S.E.V.

TAXING UNIT	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER CUTOVER	DEVELOPMENTAL	PERSONAL	2013 TOTAL SEV REAL & PERSONAL
01 BROOMFIELD	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	83,390,756
02 CHIPPEWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	107,664,800
03 COE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	100,218,200
04 COLDWATER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	33,588,800
05 DEERFIELD	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	125,806,800
06 DENVER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	42,980,900
07 FREMONT	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	69,224,600
08 GILMORE	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	59,117,000
09 ISABELLA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	82,645,711
10 LINCOLN	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	75,337,648
11 NOTTAWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	87,149,300
12 ROLLAND	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	48,715,500
13 SHERMAN	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	106,637,900
14 UNION	1.0000	1.0000	1.0000	1.0000	0.0000	1.0000	1.0000	386,011,450
15 VERNON	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	58,538,460
16 WISE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	43,217,000
17 MT PLEASANT	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	474,591,617
18 CLARE	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	12,778,500

TOTAL 1,997,614,942

TOTAL IFT SEV 10,523,527

Note: All Units Resulted With An Equalization Factor Equal to 1.0000 For 2013

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	6.0000	N/A	0.0000

COUNTY OF ISABELLA MILLAGES -- Alloc Op = Summer; Ex Voted = Winter
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.	8/7/2012	6.6100	6.6100	6.6100	2013 thru 2016	6.4448
08-07-2012 Sep Mill Limit Election to take effect in 2013 per statute							
Ex.Voted - ICTC (I-Ride)	Oper.	08-07-2012	0.9929	0.9929	0.8620	2012 thru 2015	0.8000
Ex.Voted - Med Care Facility	Oper.	08-06-2002	1.0000	0.9795	0.7000	2002 thru 2021	0.7000
Ex.Voted - Senior Serv.	Oper.	11-07-2006	0.8800	0.8776	0.6500	2006 thru 2015	0.0000
Ex.Voted - Co. Parks	Oper.	08-07-2012	0.3500	0.3500	0.3500	2012 thru 2017	0.0000
Total			9.8329	9.8100	9.1720		

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
<small>08-07-2012 Sep Mill Limit Election to take effect in 2013 per statute</small>							
01 Broomfield Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
02 Chippewa Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
03 Coe Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	0.9996	0.9996	2013 thru 2016	
Ex.Voted Roads	Oper.	<u>11-02-2010</u>		<u>proposal failed</u>		2010 thru 2013	
		Total	1.0000	0.9996	0.9996		
04 Coldwater Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
Ex.Voted Twp Hall	Oper/debt.	08-2004/2012	1.0000	1.0000	0.3576	2012 thru 2013 **	
Ex.Voted Twp Fire	Oper.	11-02-2010	1.0000	1.0000	1.0000	2011 thru 2016	
		Total	3.0000	3.0000	2.3576		
05 Deerfield Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
Ex.Voted Fire Protect	Oper.	11-06-2007	1.0000	0.9989	0.9989	2007 thru 2013 **	
Ex.Voted Fire Equip	Oper.	08-07-2012	1.0000	1.0000	1.0000	2012 thru 2017	
		Total	3.0000	2.9989	2.9989		
06 Denver Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	0.9416
07 Fremont Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	0.9721
Ex.Voted Emer Serv	Oper.	08-07-2012	0.5000	0.5000	0.5000	2012 thru 2021	0.4900
Ex.Voted Fire	Oper.	08-07-2012	1.0000	1.0000	1.0000	2012 thru 2021	0.9800
		Total	2.5000	2.5000	2.5000		2.4421
08 Gilmore Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	0.9275
Ex.Voted Fire	Oper.	11-06-2012	1.0000	1.0000	1.0000	2012 thru 2017	0.0000
		Total	2.0000	2.0000	2.0000		0.9275
09 Isabella Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
10 Lincoln Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	0.9976	0.9976	2013 thru 2016	
Ex.Voted Roads	Oper.	<u>11-02-2010</u>		<u>proposal failed</u>		2010 thru 2013	
		Total	1.0000	0.9976	0.9976		
11 Nottawa Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
12 Rolland Twp Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	0.9294
Ex.Voted Fire	Oper.	08-03-2004	1.0000	0.9619	0.9619	thru 12-2013 **	0.9619
Ex.Voted Rd Improve	Debt	11-02-2010	--	--	3.2000	not to exceed 11 years from issuance - 2021	0.0000
		Total	2.0000	1.9619	5.1619		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
08-07-2012 Sep Mill Limit Election to take effect in 2013 per statute							
13 Sherman Twp							
Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
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.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
Ex.Voted Fire	Oper.	05-05-2009	2.2500	2.2500	2.1000	2009 thru 2018	
		Total	3.2500	3.2500	3.1000		
15 Vernon Twp							
Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	0.9660
Ex.Voted Roads	Oper.	11-06-2012	3.0000	proposal failed		2012 thru 2016	0.0000
		Total	4.0000	1.0000	1.0000		0.9660
16 Wise Twp							
Sep Mill Limit	Oper.	08-07-2012	1.0000	1.0000	1.0000	2013 thru 2016	
Ex.Voted Roads	Oper.	08-03-2004	2.0000	1.9177	1.9177	2004 thru 2013 **	
		Total	3.0000	2.9177	2.9177		

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 Sidewalks	Oper.	11-06-2007	Expired Authorization			2008 thru 2010	
Ex.Voted Streets - Resurfacing	Oper.	11-03-2009	0.7500	0.7500	0.7500	2010 thru 2014	
Ex.Voted Parks	Oper.	08-07-2012	0.7500	0.7500	0.7500	2013 thru 2022	
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	13.9650	--	
General Fund	Oper.	Part of Orig Charter 20 Mill Authorization			11.9650	--	
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	1.5000	--	
Total			23.0000	22.6659	15.7500		

VILLAGE OF LAKE ISABELLA -- Summer Levy

<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>
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

<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>
Village Charter	Oper.	1968	20.0000	18.2085	3.0000	--	

VILLAGE OF SHEPHERD -- Summer Levy

<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>
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

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	paid	2012	
Ex.Voted-Refi '03 Debt	Debt 12	09-03/2012	Unlimited	Unlimited	3.8500	2033	
Ex.Voted-Refi '03 Debt	Debt 06	09-03/2006	Unlimited	Unlimited	1.1000	2033	
Mid.Sch & Repairs							
Ex.Voted-Orig '2010 Debt	Debt 10	8/3/2010	Unlimited	Unlimited	2.0500	2027	
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.	11-06-2012	19.4201	19.4201	18.0000	2013 thru 2016	
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	4.7300	2020	
Ex.Voted	Debt	11-2001/2012	Unlimited	Unlimited	1.4800	2026	
Sch Bond Loan Fund	Debt	2012	Unlimited	Unlimited	0.7900	2020	
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.	05-03-2011	18.6648	18.6648	18.0000	2012 thru 2013	18.0000
Ex.Voted-Orig '99 Debt	Debt	04-27-1999	Unlimited	Unlimited	1999 Orig Paid 5-09	12-31-2019	0.0000
Ex.Voted-Refi '99 Debt	Debt	04-99/2005	Unlimited	Unlimited	2.6840	12-31-2019	2.6840
Total			18.6648	18.6648	20.6840		20.6840

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.	11/08/2011	18.0000	17.5464	17.5464	2012 thru 2014	17.3988
Ex.Voted Non-Home							0.0000
Ex.Voted Gen Obl.Bond	Debt	06-11-2001	Unlimited	Unlimited	2.7400	03-13-2025	2.7400
Ex.Voted QZAB* Bond	Debt	06-11-2001	Unlimited	Unlimited	0.7000	03-13-2025	0.7000
Total			18.0000	17.5464	20.9864		20.8388

*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	18.3100	18.0000	thru 2013	
Ex.Voted	Debt	06-14-1999	Unlimited	Unlimited	Paid	2009	
Ex.Voted	Debt	06-12-2000	Unlimited	Unlimited	Paid	2010	
Ex.Voted	Debt	09-20-2004	Unlimited	Unlimited	1.8358	thru 2019	
Total			18.5000	18.3100	19.8358		

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.	05-03-2011	18.0000	18.0000	18.0000	2012 thru 2014	
Ex.Voted	Debt	12-11-1985		Paid in Full before 2005 Tax Levy		2006	
Ex.Voted	Debt	05-03-2005	Unlimited	Unlimited	2.6000	2019	
Total			18.0000	18.0000	20.6000		

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.	02-26-2013	18.0000	18.0000	18.0000	2013 thru 2016	18.0000
Ex.Voted - Maint.	Oper.-Sink	02-26-2013	1.5000	1.5000	1.5000	2013 thru 2018	1.5000
Ex.Voted - Ath Complex	Debt	02-23-2010	Unlimited	Unlimited	0.6500	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	4.6500	2020	4.6500
Total			19.5000	19.5000	24.8000		24.1500

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	2006 thru 2015	18.0000
Ex.Voted	Debt 97 *	09-23-1997	Unlimited	Unlimited	3.5400	1997/12-31-2017	3.5400
Ex.Voted	Debt 07	05-08-2007	Unlimited	Unlimited	1.9000	2007/12-31-2021	1.9000
Total			19.0000	18.6263	23.4400		23.4400

*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

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	Debt 08	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.	02-26-2013	18.0000	18.0000	18.0000	2013 thru 2016	
Ex.Voted - 94/05 refunding	Debt 94/05	09-1994/2005	Unlimited	Unlimited	0.0000	2024 to 2006	
Ex.Voted - Refi'd '94/2005	Debt 94/05	09-1994/2005	Unlimited	Unlimited	3.1500	2024	
Ex.Voted - Refi'd '01/2010	Debt '01/'10	09-2001/2010	Unlimited	Unlimited	3.1500	2024	
Ex.Voted - *SBDT 2012	Debt '94/05	09-1994/2012	Unlimited	Unlimited	1.7000	2024	
Total			18.0000	18.0000	26.0000		

*State Bond Debt --
Sch Bond Loan Fund

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.	11-08-2011	19.3970	19.3970	18.0000	2012 thru 2017	16.9580
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	2.6000	1996 thru 2025	2.6000
Ex.Voted-Refund 2009	Debt	05-05-2009	no levy requested for 2012		0.0000	2009 thru 2011	0.0000
Ex.Voted-Bond 2009	Debt	05-05-2009	Unlimited	Unlimited	4.4000	2009 thru 2038	4.3000
Total			19.3970	19.3970	25.0000		23.8580

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

State Number - 59150

County Number - 59150

CLARE-GLADWIN REGIONAL EDUCATION SERVICE DISTRICT
COVERS CLARE & FARWELL 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.	6-21-1995	0.5000	0.4075	0.4075	--	0.4075
Ex.Voted	Sp.Ed.	03-01-1990	2.0000	1.6310	1.6310	--	1.6310
Ex.Voted Enhancement	Oper.	11-06-2012	1.5000	proposal failed		2012 thru 2016	0.0000
Total			4.0000	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
Ex.Voted Voc.Ed.	Oper.	11-05-2013	1.0000	1.0000	1.0000	2013 thru 2022	0.0000
Total			5.4800	5.2985	5.2985		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	2016 (?)	0.4686
Ex.Voted Spec.Ed.	Oper.	06-11-1973/2007	0.7500	0.7500	0.7500	2016 (?)	0.7029
Ex.Voted Spec.Ed.	Oper.	02-06-1989/2007	1.2500	1.2500	1.2500	2016 (?)	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.

MIDLAND EDUCATIONAL SERVICE AREA
COVERS COLEMAN 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	Oper.	--	0.2000	0.1959	0.1959	--	
Ex.Voted Spec. Ed.	Oper.	09-20-1988	1.0000	0.9797	0.9797	--	
Ex.Voted Enhancement	Oper.	05-05-2009	1.5000	1.5000	1.5000	12-31-2013	
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

<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.

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes			
												Sch OP Exempt aka=PRE's (exempt +/- 18)	Total	Non-Exempt aka=non pre	Total	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
01	Broomfield Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6840						15.2940	33.2940		21.2940	9.2940	33.2940
		Winter		2.5620	1.0000			5.0859					8.6479	8.6479		8.6479	8.6479	8.6479
		Total	6.0000	9.1720	1.0000	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000		23.9419	41.9419		29.9419	17.9419	41.9419
54026	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6840						15.2940	33.2940		21.2940	9.2940	33.2940
		Winter		2.5620	1.0000			5.0859	2.7292				11.3771	11.3771		11.3771	11.3771	11.3771
		Total	6.0000	9.1720	1.0000	18.0000	2.6840	5.0859	2.7292	0.0000	0.0000		26.6711	44.6711		32.6711	20.6711	44.6711
59045	Montabella Schools	Summer	6.0000	6.6100		18.0000	6.8000						12.6100	12.6100		12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	6.8000	3.7009	2.7292				16.7921	34.7921		22.7921	16.7921	34.7921
		Total	6.0000	9.1720	1.0000	18.0000	6.8000	3.7009	2.7292	0.0000	0.0000		29.4021	47.4021		35.4021	23.4021	47.4021
02	Chippewa Twp																	
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100		12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985		1.7500			16.0505	34.0505		22.0505	16.0505	34.0505
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		28.6605	46.6605		34.6605	22.6605	46.6605
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100		12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985					15.8605	33.8605		21.8605	15.8605	33.8605
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000		28.4705	46.4705		34.4705	22.4705	46.4705
03	Coe Twp																	
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100		12.6100	6.6100	12.6100
		Winter		2.5620	0.9996	18.0000	7.0000	5.2985		1.7500			17.6101	35.6101		23.6101	17.6101	35.6101
		Total	6.0000	9.1720	0.9996	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000		30.2201	48.2201		36.2201	24.2201	48.2201
29100	St. Louis Schools	Summer	6.0000	6.6100									12.6100	12.6100		12.6100	6.6100	12.6100
		Winter		2.5620	0.9996	18.0000	8.0000	5.2985		1.7500			18.6101	36.6101		24.6101	18.6101	36.6101
		Total	6.0000	9.1720	0.9996	18.0000	8.0000	5.2985	0.0000	1.7500	0.0000		31.2201	49.2201		37.2201	25.2201	49.2201
04	Coldwater Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6840						15.2940	33.2940		21.2940	9.2940	33.2940
		Winter		2.5620	2.3576			5.0859					10.0055	10.0055		10.0055	10.0055	10.0055
		Total	6.0000	9.1720	2.3576	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000		25.2995	43.2995		31.2995	19.2995	43.2995

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes		
												Total Sch OP aka=PRE's (exempt +/-18)	Total Non-Exempt aka=non pre	Total	Total Comm PP (exempt +/-12)	Total Ind PP (exempt +/-24)	Total
05 Deerfield Twp																	
37040	Real City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	7.0000	5.2985					17.8594	35.8594	23.8594	17.8594	35.8594
		Total	6.0000	9.1720	2.9989	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000		30.4694	48.4694	36.4694	24.4694	48.4694
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100									15.2940	33.2940	21.2940	9.2940	33.2940
		Winter		2.5620	2.9989			5.0859					10.6468	10.6468	10.6468	10.6468	10.6468
		Total	6.0000	9.1720	2.9989	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000		25.9408	43.9408	31.9408	19.9408	43.9408
59045	Montiabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	6.8000	3.7009	2.7292				18.7910	36.7910	24.7910	18.7910	36.7910
		Total	6.0000	9.1720	2.9989	18.0000	6.8000	3.7009	2.7292	0.0000	0.0000		31.4010	49.4010	37.4010	25.4010	49.4010
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	5.4400	5.2985		1.7500			18.0494	36.0494	24.0494	18.0494	36.0494
		Total	6.0000	9.1720	2.9989	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		30.6594	48.6594	36.6594	24.6594	48.6594
37013	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	5.4400	5.2985	2.7292	1.7500			20.7786	38.7786	26.7786	20.7786	38.7786
		Total	6.0000	9.1720	2.9989	18.0000	5.4400	5.2985	2.7292	1.7500	0.0000		33.3886	51.3886	39.3886	27.3886	51.3886
37016	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	5.4400	5.2985	2.7292	1.7500			20.7786	38.7786	26.7786	20.7786	38.7786
		Total	6.0000	9.1720	2.9989	18.0000	5.4400	5.2985	2.7292	1.7500	0.0000		33.3886	51.3886	39.3886	27.3886	51.3886
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	7.0000	5.2985					17.8594	35.8594	23.8594	17.8594	35.8594
		Total	6.0000	9.1720	2.9989	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000		30.4694	48.4694	36.4694	24.4694	48.4694
37061	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9989	18.0000	7.0000	5.2985	2.7292				20.5886	38.5886	26.5886	20.5886	38.5886
		Total	6.0000	9.1720	2.9989	18.0000	7.0000	5.2985	2.7292	0.0000	0.0000		33.1986	51.1986	39.1986	27.1986	51.1986
06 Denver Twp																	
56030	Coleman Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	1.8358	2.6756					8.0734	26.0734	14.0734	8.0734	26.0734
		Total	6.0000	9.1720	1.0000	18.0000	1.8358	2.6756	0.0000	0.0000	0.0000		20.6834	38.6834	26.6834	14.6834	38.6834
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985		1.7500			16.0505	34.0505	22.0505	16.0505	34.0505
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		28.6605	46.6605	34.6605	22.6605	46.6605
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985					15.8605	33.8605	21.8605	15.8605	33.8605
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000		28.4705	46.4705	34.4705	22.4705	46.4705

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes		
												Total Sch OP	Exempt aka=PRE's (exempt +/- 18)	Total Non-Exempt aka=non pre	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)	Total Other PP
07	Fremont Twp																
59045	Montabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.5000	18.0000	6.8000	3.7009	2.7292	1.7500			20.0421	38.0421	26.0421	20.0421	38.0421
		Total	6.0000	9.1720	2.5000	18.0000	6.8000	3.7009	2.7292	1.7500	0.0000	0.0000	32.6521	50.6521	38.6521	26.6521	50.6521
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.5000	18.0000	5.4400	5.2985		1.7500			17.5505	35.5505	23.5505	17.5505	35.5505
		Total	6.0000	9.1720	2.5000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	30.1605	48.1605	36.1605	24.1605	48.1605
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.5000	18.0000	7.0000	5.2985		1.7500			19.1105	37.1105	25.1105	19.1105	37.1105
		Total	6.0000	9.1720	2.5000	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	0.0000	31.7205	49.7205	37.7205	25.7205	49.7205
37061	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.5000	18.0000	7.0000	5.2985	2.7292	1.7500			21.8397	39.8397	27.8397	21.8397	39.8397
		Total	6.0000	9.1720	2.5000	18.0000	7.0000	5.2985	2.7292	1.7500	0.0000	0.0000	34.4497	52.4497	40.4497	28.4497	52.4497
59150	Vestaburg Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.5000	18.0000	7.0000	3.7009	2.7292	1.7500			20.2421	38.2421	26.2421	20.2421	38.2421
		Total	6.0000	9.1720	2.5000	18.0000	7.0000	3.7009	2.7292	1.7500	0.0000	0.0000	32.8521	50.8521	38.8521	26.8521	50.8521
08	Gilmore Twp																
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.0000	18.0000	7.0000	5.2985					16.8605	34.8605	22.8605	16.8605	34.8605
		Total	6.0000	9.1720	2.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	0.0000	29.4705	47.4705	35.4705	23.4705	47.4705
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100									15.2940	33.2940	21.2940	9.2940	33.2940
		Winter		2.5620	2.0000	18.0000	2.6840	5.0859					9.6479	9.6479	9.6479	9.6479	9.6479
		Total	6.0000	9.1720	2.0000	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000	0.0000	24.9419	42.9419	30.9419	18.9419	42.9419
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.0000	18.0000	2.6000	2.0385	1.2232				10.4237	28.4237	16.4237	10.4237	28.4237
		Total	6.0000	9.1720	2.0000	18.0000	2.6000	2.0385	1.2232	0.0000	0.0000	0.0000	23.0337	41.0337	29.0337	17.0337	41.0337
09	Isabella Twp																
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985					15.8605	33.8605	21.8605	15.8605	33.8605
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	0.0000	28.4705	46.4705	34.4705	22.4705	46.4705
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985		1.7500			16.0505	34.0505	22.0505	16.0505	34.0505
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	28.6605	46.6605	34.6605	22.6605	46.6605

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes		
												Total	Sch OP Exempt aka=PRE's (exempt +/- 18)	Non-Exempt aka=non pre	Total	Total Comm PP (exempt +/- 12)	Total Ind PP (exempt +/- 24)
10 Lincoln Twp																	
29010	Alma Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	0.9976	18.0000	7.0000	5.2985					15.8581	21.8581	15.8581	33.8581	33.8581
		Total	6.0000	9.1720	0.9976	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	0.0000	28.4681	34.4681	22.4681	46.4681	46.4681
37010	Mount Pleasant Schools	Summer	6.0000	6.6100						1.7500			12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	0.9976	18.0000	5.4400	5.2985		1.7500			16.0481	22.0481	16.0481	34.0481	34.0481
		Total	6.0000	9.1720	0.9976	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	28.6581	34.6581	22.6581	46.6581	46.6581
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	0.9976	18.0000	7.0000	5.2985					15.8581	21.8581	15.8581	33.8581	33.8581
		Total	6.0000	9.1720	0.9976	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	0.0000	28.4681	34.4681	22.4681	46.4681	46.4681
59150	Vestaburg Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	0.9976	18.0000	7.0000	3.7009	2.7292				16.9897	22.9897	16.9897	34.9897	34.9897
		Total	6.0000	9.1720	0.9976	18.0000	7.0000	3.7009	2.7292	0.0000	0.0000	0.0000	29.5997	35.5997	23.5997	47.5997	47.5997
11 Nottawa Twp																	
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985					15.8605	21.8605	15.8605	33.8605	33.8605
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	0.0000	0.0000	0.0000	0.0000	28.4705	34.4705	22.4705	46.4705	46.4705
37043	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985	1.2232				17.0837	23.0837	17.0837	35.0837	35.0837
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	1.2232	0.0000	0.0000	0.0000	29.6937	35.6937	23.6937	47.6937	47.6937
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100									15.2940	21.2940	15.2940	33.2940	33.2940
		Winter		2.5620	1.0000	18.0000	2.6840	5.0859					8.6479	14.6479	8.6479	23.2940	23.2940
		Total	6.0000	9.1720	1.0000	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000	0.0000	23.9419	29.9419	17.9419	41.9419	41.9419
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	2.6000	2.0385	1.2232				9.4237	15.4237	9.4237	27.4237	27.4237
		Total	6.0000	9.1720	1.0000	18.0000	2.6000	2.0385	1.2232	0.0000	0.0000	0.0000	22.0337	28.0337	16.0337	40.0337	40.0337
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985		1.7500			16.0505	22.0505	16.0505	34.0505	34.0505
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	28.6605	34.6605	22.6605	46.6605	46.6605
12 Rolland Twp																	
59045	Montabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	5.1619	18.0000	6.8000	3.7009	2.7292	1.7500			22.7040	28.7040	22.7040	40.7040	40.7040
		Total	6.0000	9.1720	5.1619	18.0000	6.8000	3.7009	2.7292	1.7500	0.0000	0.0000	35.3140	41.3140	29.3140	53.3140	53.3140

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes		
												Total Sch OP aka=PRE's (exempt +/-18)	Exempt aka=non pre	Total Non-Exempt	Total Comm PP (exempt +/-12)	Total Ind PP (exempt +/-24)	Total Other PP
13 Sherman Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	2.6840						15.2940	33.2940	21.2940	9.2940	33.2940
		Winter		2.5620	2.7500			5.0859					10.3979	10.3979	10.3979	10.3979	10.3979
		Total	6.0000	9.1720	2.7500	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000		25.6919	43.6919	31.6919	19.6919	43.6919
14 Union Twp																	
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	3.1000	18.0000	7.0000	5.2985	0.0000	1.7500			19.7105	37.7105	25.7105	19.7105	37.7105
		Total	6.0000	9.1720	3.1000	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000		32.3205	50.3205	38.3205	26.3205	50.3205
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	3.1000	18.0000	5.4400	5.2985	0.0000	1.7500			18.1505	36.1505	24.1505	18.1505	36.1505
		Total	6.0000	9.1720	3.1000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		30.7605	48.7605	36.7605	24.7605	48.7605
15 Vernon Twp																	
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	7.0000	5.2985	0.0000	0.9931			16.8536	34.8536	22.8536	16.8536	34.8536
		Total	6.0000	9.1720	1.0000	18.0000	7.0000	5.2985	0.0000	0.9931	0.0000		29.4636	47.4636	35.4636	23.4636	47.4636
18010	Clare Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	17.5464	3.4400	2.0385	1.2232	0.9931			11.2568	28.8032	16.8032	11.2568	28.8032
		Total	6.0000	9.1720	1.0000	17.5464	3.4400	2.0385	1.2232	0.9931	0.0000		23.8668	41.4132	29.4132	17.8668	41.4132
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	2.6000	2.0385	1.2232	0.9931			10.4168	28.4168	16.4168	10.4168	28.4168
		Total	6.0000	9.1720	1.0000	18.0000	2.6000	2.0385	1.2232	0.9931	0.0000		23.0268	41.0268	29.0268	17.0268	41.0268
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500			16.0505	34.0505	22.0505	16.0505	34.0505
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		28.6605	46.6605	34.6605	22.6605	46.6605
37015	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985	1.2232	1.7500			17.2737	35.2737	23.2737	17.2737	35.2737
		Total	6.0000	9.1720	1.0000	18.0000	5.4400	5.2985	1.2232	1.7500	0.0000		29.8837	47.8837	35.8837	23.8837	47.8837
16 Wise Twp																	
18010	Clare Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9177	17.5464	3.4400	2.0385	1.2232	0.9931			13.1745	30.7209	18.7209	13.1745	30.7209
		Total	6.0000	9.1720	2.9177	17.5464	3.4400	2.0385	1.2232	0.9931	0.0000		25.7845	43.3309	31.3309	19.7845	43.3309
56030	Coleman Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9177	18.0000	1.8358	2.6756	0.0000	0.9931			10.9842	28.9842	16.9842	10.9842	28.9842
		Total	6.0000	9.1720	2.9177	18.0000	1.8358	2.6756	0.0000	0.9931	0.0000		23.5942	41.5942	29.5942	17.5942	41.5942
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		2.5620	2.9177	18.0000	5.4400	5.2985	0.0000	1.7500			17.9682	35.9682	23.9682	17.9682	35.9682
		Total	6.0000	9.1720	2.9177	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000		30.5782	48.5782	36.5782	24.5782	48.5782

Isabella County Millage Rates 2013

Millage rates per \$1,000 of Taxable Value

Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/Township	School Oper	School Other	ISD	Comm. College	Library	Other	Real Property Classes			Personal Property Classes		
												Total Sch OP aka=PRE's (exempt +/-18)	Non-Exempt aka=non pre	Total	Total Comm PP (exempt +/-12)	Total Ind PP (exempt +/-24)	Total
17	Mount Pleasant City																
37010	Mount Pleasant Schools	Summer	6.0000	6.6100	15.7500	9.0000	2.7200	5.2985		1.7500			38.1285	47.1285	41.1285	32.1285	47.1285
		Winter		2.5620		9.0000	2.7200						5.2820	14.2820	8.2820	5.2820	14.2820
		Total	6.0000	9.1720	15.7500	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	43.4105	61.4105	49.4105	37.4105	61.4105
18	Clare City																
18010	Clare Schools	Summer	6.0000	6.6100	19.0000					0.9931			32.6031	32.6031	32.6031	26.6031	32.6031
		Winter		2.5620		17.5464	3.4400	2.0385	1.2232				9.2637	26.8101	14.8101	9.2637	26.8101
		Total	6.0000	9.1720	19.0000	17.5464	3.4400	2.0385	1.2232	0.9931	0.0000	0.0000	41.8668	59.4132	47.4132	35.8668	59.4132
21	Lake Isabella Village	Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer-Billing Cycle															
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100	1.8463	18.0000	2.6840						17.1403	35.1403	22.1403	10.1403	35.1403
		Winter		2.5620	1.0000			5.0859					8.6479	8.6479	8.6479	8.6479	8.6479
		Total	6.0000	9.1720	2.8463	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000	0.0000	25.7882	43.7882	30.7882	18.7882	43.7882
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100	0.8463	18.0000	2.6840						16.1403	34.1403	22.1403	10.1403	34.1403
		Winter		2.5620	2.7500			5.0859					10.3979	10.3979	10.3979	10.3979	10.3979
		Total	6.0000	9.1720	3.5963	18.0000	2.6840	5.0859	0.0000	0.0000	0.0000	0.0000	26.5382	44.5382	32.5382	20.5382	44.5382
31	Shepherd Village	Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer-Billing Cycle															
37060	Shepherd Schools	Summer	6.0000	6.6100	13.0000								25.6100	25.6100	25.6100	19.6100	25.6100
		Winter		2.5620	0.9996	18.0000	7.0000	5.2985		1.7500			17.6101	35.6101	23.6101	17.6101	35.6101
		Total	6.0000	9.1720	13.9996	18.0000	7.0000	5.2985	0.0000	1.7500	0.0000	0.0000	43.2201	61.2201	49.2201	37.2201	61.2201
91	Rosebush Village	Taxpayers in a Village will receive a separate billing from the Village and one from the Township in the Summer-Billing Cycle															
37010	Mount Pleasant Schools	Summer	6.0000	6.6100	3.0000								15.6100	15.6100	15.6100	9.6100	15.6100
		Winter		2.5620	1.0000	18.0000	5.4400	5.2985		1.7500			16.0505	34.0505	22.0505	16.0505	34.0505
		Total	6.0000	9.1720	4.0000	18.0000	5.4400	5.2985	0.0000	1.7500	0.0000	0.0000	31.6605	49.6605	37.6605	25.6605	49.6605

Isabella County Tax Rates

General Operating	6.6100	summer
I-Ride Transportation	0.8620	
Medical Care Facility	0.7000	
Commission on Aging	0.6500	
Co Parks & Rec	0.3500	winter
Total	9.1720	9.1720

School District Prefix... County

18...	Clare County
26...	Gladwin County
29...	Gratiot County
37...	Isabella County
54...	Mecosta County
56...	Midland County
59...	Monitcalm County
67...	Osceola County

*Millage based special assessments levied against Taxable Value, Real Property Only:
 Lake Isabella Village—Broomfield Twp = 1.0000
 PA 33 of 1951 Fire/Rescue Special Assessment

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 2013
[Signature]
Signature of County Equalization Director

NOTARIZATION

[Signature] Notary Public
Carol L Anderson County, Michigan
Notary Public Isabella County, MI
Acting in Isabella County, Michigan
My Commission expires on 8/31/2017

STATE OF MICHIGAN

County of Isabella } SS

Subscribed before me this 20th

Day of NOV year 2013

My commission expires 8/31, 2017

**DO NOT MAIL A PRINTED APPOINTMENT REPORT TO THE STC
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Print all pages of the apportionment report included in this file along with the certification statement, sign and retain in your office per the usual county retention schedule. If in the future we should need to verify the certification of this report, we will request a copy of the signed original.

Year **2013**

Comment / Date Amended

Enter County and Local Unit information in columns B through E
Enter Community College and Authority information in columns G through I
Enter ISD and Local K12 School information in columns K through P
Enter information in the yellow highlighted boxes.

County Name	County Allocated Rate	Total County Extra Voted / General Law Operating Rate	Total County Debt Rate
ISABELLA	6.6100	2.5620	0.0000

Local Unit Name Townships Cities Villages Listed Alphabetically	Total Allocated / Charter Rate	Total Other Extra Voted / General Law Operating Rate	Total Debt Rate
BROOMFIELD TWP.	1.0000	0.0000	0.0000
CHIPPEWA TWP.	1.0000	0.0000	0.0000
COE TWP.	0.9966	0.0000	0.0000
COLDWATER TWP.	1.0000	1.0000	0.3576
DEERFIELD TWP.	1.0000	1.9989	0.0000
DENVER TWP.	1.0000	0.0000	0.0000
FREMONT TWP.	1.0000	1.5000	0.0000
SILMORE TWP.	1.0000	1.0000	0.0000
ISABELLA TWP.	1.0000	0.0000	0.0000
LINCOLN TWP.	0.9976	0.0000	0.0000
NOITTAWA TWP.	1.0000	0.0000	0.0000
ROLLAND TWP.	1.0000	0.9619	3.2000
SHERMAN TWP.	1.0000	1.7500	0.0000
UNION TWP.	1.0000	2.1000	0.0000
VERNON TWP.	1.0000	0.0000	0.0000
WISE TWP.	1.0000	1.9177	0.0000
CLARE CITY	17.5000	1.5000	0.0000
MT PLEASANT CITY	13.9650	0.2850	1.5000
LAKE ISABELLA VLG	0.8463	1.0000	0.0000
ROSEBUSH VLG	3.0000	0.0000	0.0000
SHEPHERD VLG	13.0000	0.0000	0.0000

Community College Name	Total Operating Rate	Total Debt Rate
MID MICHIGAN CC	1.2232	0.0000
MONTCALM CC	2.7292	0.0000

Intermediate School District Name (ISD)	ISD Allocated Rate	ISD Total Vocational / Spec Ed Rate	ISD Total Debt Rate	ISD Enhancement Rate
CLARE-SLADWIN	0.4075	1.6310	0.0000	0.0000
GRATIOT-ISABELLA	0.2640	5.0345	0.0000	0.0000
MECOSTA-OSCEOLA	0.2494	4.8365	0.0000	0.0000
MIDLAND	0.1959	0.9797	0.0000	1.5000
MONTCALM	0.1747	3.5262	0.0000	0.0000

Authority Name (DDA, Dist. Library, Transit, Rec Auth., Fire Auth., etc.) ADD IF NEW	Total Authority Operating Rate	Total Authority Debt Rate
LIBRARY - CHIPPEWA	1.7500	0.0000
LIBRARY - PERE MARQUETTE	0.9331	0.0000

School District Name (Local K12)	Total Hold Harmless / Supplemental Oper Rate	Total Whole Non Homestead Oper Rate	Total Debt / Sinking Fund / Bldg Site Rate	Total Non Homestead Oper Rate for Comm.Pers.	Total Recreational Rate
ALMA	0.0000	18.0000	7.0000	6.0000	
BEAL CITY	0.0000	18.0000	7.0000	6.0000	
CHIPPEWA HILLS	0.0000	18.0000	2.6540	6.0000	
CLARE	0.0000	17.5464	3.4400	5.5464	
COLEMAN	0.0000	18.0000	1.8358	6.0000	
FARWELL	0.0000	18.0000	2.6000	6.0000	
MONTABELLA	0.0000	18.0000	6.8000	6.0000	
MOUNT PLEASANT	0.0000	18.0000	5.4400	6.0000	
SHEPHERD	0.0000	18.0000	7.0000	6.0000	
ST. LOUIS	0.0000	18.0000	8.0000	6.0000	
VESTABURG	0.0000	18.0000	7.0000	6.0000	

Note: Lake Isabella Village Other Extra Voted rate of 1.0 is a Fire Spec applied to REAL prop only.
Bloomfield Twp portion of Village only
01-21 Real TV=29,308,213

**Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of ISABELLA for the Year 2013**

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	\$1,658,603,851	6.6100	\$ 10,963,371.46	2.5620	\$ 4,249,343.07	0.0000	\$ -	\$ 15,212,714.52
STATE ED. TAX	\$1,635,060,271	6.0000	\$ 9,810,361.63					
*Sections (B) and (K) Exclude Renaissance Zone Taxable Value								
(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.	\$71,784,101	1.0000	\$ 71,784.10	0.0000	\$ -	0.0000	\$ -	\$ 71,784.10
CHIPPEWA TWP.	\$93,526,547	1.0000	\$ 93,526.55	0.0000	\$ -	0.0000	\$ -	\$ 93,526.55
COE TWP.	\$76,310,394	0.9996	\$ 76,279.87	0.0000	\$ -	0.0000	\$ -	\$ 76,279.87
COLDWATER TWP.	\$24,009,541	1.0000	\$ 24,009.54	1.0000	\$ 24,009.54	0.3576	\$ 8,585.81	\$ 56,604.89
DEERFIELD TWP.	\$108,555,600	1.0000	\$ 108,555.60	1.9989	\$ 216,991.79	0.0000	\$ -	\$ 325,547.39
DENVER TWP.	\$30,484,523	1.0000	\$ 30,484.52	0.0000	\$ -	0.0000	\$ -	\$ 30,484.52
FREMONT TWP.	\$43,911,555	1.0000	\$ 43,911.56	1.5000	\$ 65,867.33	0.0000	\$ -	\$ 109,778.89
GILMORE TWP.	\$44,262,657	1.0000	\$ 44,262.66	1.0000	\$ 44,262.66	0.0000	\$ -	\$ 88,525.31
ISABELLA TWP.	\$61,614,980	1.0000	\$ 61,614.98	0.0000	\$ -	0.0000	\$ -	\$ 61,614.98
LINCOLN TWP.	\$57,022,920	0.9976	\$ 56,886.06	0.0000	\$ -	0.0000	\$ -	\$ 56,886.06
NOTTAWA TWP.	\$63,159,806	1.0000	\$ 63,159.81	0.0000	\$ -	0.0000	\$ -	\$ 63,159.81
ROLLAND TWP.	\$35,230,337	1.0000	\$ 35,230.34	0.9619	\$ 33,888.06	3.2000	\$ 112,737.08	\$ 181,855.48
SHERMAN TWP.	\$90,225,438	1.0000	\$ 90,225.44	1.7500	\$ 157,894.52	0.0000	\$ -	\$ 248,119.95
UNION TWP.	\$337,245,289	1.0000	\$ 337,245.29	2.1000	\$ 708,215.11	0.0000	\$ -	\$ 1,045,460.40
VERNON TWP.	\$40,928,883	1.0000	\$ 40,928.88	0.0000	\$ -	0.0000	\$ -	\$ 40,928.88
WISE TWP.	\$31,187,040	1.0000	\$ 31,187.04	1.9177	\$ 59,807.39	0.0000	\$ -	\$ 90,994.43
CLARE CITY	\$437,763,957	17.5000	\$ 7,660,869.25	1.5000	\$ 656,645.94	0.0000	\$ -	\$ 8,317,515.18
MT PLEASANT CITY	\$11,380,283	13.9650	\$ 158,925.65	0.2850	\$ 3,243.38	1.5000	\$ 17,070.42	\$ 179,239.46
LAKE ISABELLA VLG	\$71,953,085	0.8463	\$ 60,893.90	1.0000	\$ 71,953.09	0.0000	\$ -	\$ 132,846.98
ROSEBUSH VLG	\$9,800,329	3.0000	\$ 29,400.99	0.0000	\$ -	0.0000	\$ -	\$ 29,400.99
SHEPHERD VLG	\$27,148,638	13.0000	\$ 352,932.29	0.0000	\$ -	0.0000	\$ -	\$ 352,932.29
Note: Lake Isabella Village		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
Other Extra Voted rate of		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
1.0 is a Fire Spec applied		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
to REAL prop only.		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
Broomfield Twp portion of		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
of Village only		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -
01-21 Real TV=29.308,213		0.0000	\$ -	0.0000	\$ -	0.0000	\$ -	\$ -

**Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of ISABELLA for the Year 2013**

(A) Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	(B) Taxable Value*	(C) Total Operating Rate	(D) Est. Authority Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Authority Debt Tax Dollars	(G) Est. Total Authority Tax Dollars
LIBRARY - CHIPPEWA	\$1,123,823,958	1.7500	\$ 1,966,691.93	0.0000	\$ -	\$ 1,966,691.93
LIBRARY - PERE MARQUETTE	\$75,012,900	0.9931	\$ 74,495.31	0.0000	\$ -	\$ 74,495.31

Statement Showing Mills Apportioned by the County Board of Commissioners of the County of ISABELLA for the Year 2013

Local K12 School District

(A) Local K12 School District Name	(B) Total Taxable Value*	(C) Total NonHomestead Taxable Value*	(D) Total Commercial Personal Taxable Value*	(E) HH / Supplemental Rate	(F) Est. HH / Supplemental Tax Dollars	(G) Non Homestead Operating Rate	(H) Est. NH Operating Tax Dollars	(I) Total Debt / Sinking Bldg Site Rate	(J) Est. Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Est. Recreational Tax Dollars	(M) Total Est. Local K12 School Tax Dollars
ALMA	\$42,100			0.0000	\$ -	18.0000	\$ -	7.0000	\$ 294.70	0.0000	\$ -	\$ 294.70
BEAL CITY	\$81,046.450	\$13,127.852	\$506.600	0.0000	\$ -	18.0000	\$ 239,340.94	7.0000	\$ 567,325.15	0.0000	\$ -	\$ 808,666.09
CHIPPewa HILLS	\$220,068.180	\$75,392.804	\$2,915.323	0.0000	\$ -	18.0000	\$ 1,374,562.41	2.6840	\$ 590,663.00	0.0000	\$ -	\$ 1,995,225.41
CLARE	\$59,722.482	\$20,205.665	\$1,753.581	0.0000	\$ -	17.5464	\$ 364,262.74	3.4400	\$ 205,445.34	0.0000	\$ -	\$ 569,708.08
COLEMAN	\$17,608.583	\$2,486.112	\$22.374	0.0000	\$ -	18.0000	\$ 44,884.26	1.8358	\$ 32,325.80	0.0000	\$ -	\$ 77,210.06
FARWELL	\$29,889.363	\$10,136.165	\$18.200	0.0000	\$ -	18.0000	\$ 182,560.17	2.6000	\$ 77,712.34	0.0000	\$ -	\$ 260,272.51
MONTABELLA	\$68,570.013	\$14,923.585	\$183.653	0.0000	\$ -	18.0000	\$ 269,728.33	6.8000	\$ 452,676.09	0.0000	\$ -	\$ 722,402.42
MOUNT PLEASANT	\$971,634.072	\$470,443.772	\$51,655.168	0.0000	\$ -	18.0000	\$ 8,777,918.90	5.4400	\$ 5,286,371.82	0.0000	\$ -	\$ 14,064,290.73
SHEPHERD	\$4,106.649	\$42,706.636	\$2,042.896	0.0000	\$ -	18.0000	\$ 780,976.82	7.0000	\$ 1,411,488.50	0.0000	\$ -	\$ 2,192,415.33
ST. LOUIS	\$6,156.453	\$201,414	\$99,000	0.0000	\$ -	18.0000	\$ 4,219.45	8.0000	\$ 32,853.19	0.0000	\$ -	\$ 37,072.64
VESTABURG	\$1,656,603.851	\$650,943.495	\$59,199.675	0.0000	\$ -	18.0000	\$ 23,769.22	7.0000	\$ 43,095.17	0.0000	\$ -	\$ 66,863.39

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of ISABELLA for the Year 2013

(A) Community College Name	(B) Taxable Value*	(C) Total Operating Rate	(D) Est. Community College Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Community College Debt Tax Dollars	(G) Est. Total Community College Tax Dollars		
MID MICHIGAN CC	\$89,966,193	1.2232 \$	110,046.65	0.0000 \$	-	\$ 110,046.65		
MONTCALM CC	\$88,879,395	2.7292 \$	242,569.64	0.0000 \$	-	\$ 242,569.64		
Sections (B and D) Exclude Renaissance Zone Taxable Value								
(H) Intermediate School District Name	(I) Taxable Value*	(J) ISD Allocated Rate	(K) Est. ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) Est. ISD EV Operating (Spec Ed/Voc/Enf) Tax Dollars	(N) ISD Total Debt Rate	(O) Est. ISD Debt Tax Dollars	(P) Est. Total ISD Tax Dollars
CLARE-GLADWIN	\$89,611,845	0.4075 \$	36,516.83	1.6310 \$	146,156.92	0.0000 \$	-	\$ 182,673.75
GRATIOT-ISABELLA	\$1,258,588,797	0.2640 \$	332,267.44	5.0345 \$	6,336,365.30	0.0000 \$	-	\$ 6,668,632.74
MECOSTA-OSCEOLA	\$220,068,180	0.2494 \$	54,885.00	4.8365 \$	1,064,359.75	0.0000 \$	-	\$ 1,119,244.76
MIDLAND	\$17,608,563	0.1959 \$	3,449.52	2.4797 \$	43,663.95	0.0000 \$	-	\$ 47,113.47
MONTCALM	\$72,726,466	0.1747 \$	12,705.31	3.5262 \$	256,448.06	0.0000 \$	-	\$ 269,153.38