

TO: Finance and Administration Committee
Board of Commissioners

FROM: Scott Cunningham, Equalization Director
Peter Preston, Preston Community Services

DATE: October 4, 2023

RE: Isabella County Equalization 2023 October Apportionment Report
For the Work Session Agenda of October 17, 2023

BACKGROUND

We are requesting to be on the October 17, 2023 County Board meeting agenda for the purpose of receiving the County Equalization 2023 October Apportionment Report. As stated in State Tax Commission Bulletin No. 11 of 2022 Property Tax and Equalization Calendar...

October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37

County Equalization Director submits apportionment millage report to the State Tax Commission. MCL 207.12 (By December 1, 2023)

The customary report will be provided at the October 17, 2023 work session.

ALTERNATIVES

1. Accept the Equalization 2023 October Apportionment Report as presented to County Board on Tuesday, October 17, 2023 to fulfill the requirements of MCL 211.37.

FINANCIAL IMPACT

Approval and submission of the 2023 October Apportionment Report will result in the collection of property tax revenues for all taxing entities having authority to collect in Isabella County.

RECOMMENDATIONS

1. Approve the 2023 October Apportionment Report as presented by the Equalization Department.

ATTACHMENTS

Isabella County 2023 October Apportionment Reports will be provided at October 17, 2023 work session.

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 2023

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 2023. They do not reflect any changes granted by the State Tax Commission, Michigan Tax Tribunal or any July or December Boards of Review.



Tobin Hope, Board of Commissioners - Chairperson

17-Oct-23

Date

APPORTIONMENT REPORT INDEX

10/16/2023

Special Assessments -- omitted in 2023 report	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

2023 Tax Rates next 6 pages

2023 L-4402 County Apportionment Report (STC Online Report file) last 6 pages

NOTE:
Millage is applied to Taxable Valuations.

ISABELLA COUNTY APPORTIONMENT REPORT OCTOBER 2023

2023 FACTORS BY CLASS AND TOTAL S.E.V.

TAXING UNIT	FACTOR AGRICULTURAL	FACTOR COMMERCIAL	FACTOR INDUSTRIAL	FACTOR RESIDENTIAL	FACTOR TIMBER CUTOVER	FACTOR DEVELOPMENTAL	FACTOR PERSONAL	2023 TOTAL SEV REAL & PERSONAL	2023 TOTAL TV REAL & PERSONAL
01 BROOMFIELD	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	122,681,100	93,233,736
02 CHIPPEWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	159,492,050	119,457,945
03 COE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	205,785,600	153,924,454
04 COLDWATER	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	50,197,900	32,509,694
05 DEERFIELD	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	189,663,600	147,708,226
06 DENVER	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	88,504,400	63,776,839
07 FREMONT	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	96,367,100	59,967,937
08 GILMORE	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	120,190,000	86,226,250
09 ISABELLA	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	1.0000	210,499,858	171,549,969
10 LINCOLN	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	117,774,879	76,443,830
11 NOTTAWA	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	264,258,300	210,661,976
12 ROLLAND	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	80,926,400	48,708,583
13 SHERMAN	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	157,866,800	122,199,355
14 UNION	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	563,746,915	423,115,828
15 VERNON	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	98,308,200	57,657,346
16 WISE	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	80,696,700	52,288,495
17 MT PLEASANT	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	629,433,800	531,281,593
18 CLARE	0.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	12,036,000	10,965,584
TOTAL								3,248,429,602	2,461,677,640

Note: All Units Resulted With An Equalization Factor Equal to 1.0000 For 2023

STATE EDUCATION TAX --

Changed to Summer Levy in 2003

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Prop. A - 1994	Oper.	03-15-94	6.0000	6.0000 ^{S23}	6.0000	N/A

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	
* Beginning 2005: 1/3 in S05 (2.1954) - 2/3 in W05 (4.2746)							
Sep Mill Limit	Oper.	8/4/2020	6.6100	6.6100 ^{S23}	6.6100 *	2021 thru 2024	4 years
08-04-2020 Sep Mill Limit Election to take effect in 2021 per statute (2021 - 2024)							
Ex.Voted - I-Ride (ICTC)	Oper.	08-04-2020	0.9929	0.9929 ^{W23}	0.8620	2020 thru 2023	4 years
Ex.Voted - Med Care Facility	Oper.	08-02-2022	1.0000	1.0000 ^{W23}	1.0000	2022 thru 2031	10 years
Ex.Voted - Senior Serv. (COA)	Oper.	11-08-2016	1.0000	1.0000 ^{W23}	1.0000	2016 thru 2025	10 years
Ex.Voted - Co. Parks	Oper.	08-07-2018	0.3500	0.3500 ^{W23}	0.3500	3.2120 2018 thru 2023	6 years
Total			9.9529	9.9529	9.8220		

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	
Charter Act 24 of 1989	Oper.	08-07-2018	1.7500	1.7500 ^{S23 W23}	1.7500	2019 thru 2038	20 years
08-05-2008 Renewal Election effective 2009 to 2018 for Original District of mostly Mt Pleasant School District							
Charter Act 24 of 1989	Oper.	11-02-2010	1.7500	0.0000	0.0000	2010 thru 2018	10 years
11-02-2010 Election effective 2010 to 2018 for District Expansion of Coe, Fremont, Rolland Township into Library District							
08-07-2018 Election effective 2019 to 2038 Renewed for both Original district with 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
Charter Act 24 of 1989	Oper.	05-03-2005	1.0000	0.9923 ^{S23 W23}	0.9923	perpetuity

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	
08-04-2020 Sep Mill Limit Election to take effect in 2021 per statute (2021 - 2024)							
01 Broomfield Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9869 W23	0.9869	2021 thru 2024	4 years
			Total	1.0000	0.9869	0.9869	
02 Chippewa Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000 W23	1.0000	2021 thru 2024	4 years
			Total	1.0000	1.0000	1.0000	
03 Coe Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000 W23	1.0000	2021 thru 2024	4 years
Ex.Voted Roads	Oper.	11-02-2010		proposal failed		2010 thru 2013	
			Total	1.0000	1.0000	1.0000	
04 Coldwater Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9767 W23	0.9767	2021 thru 2024	4 years
Ex.Voted Twp Fire	Oper.	08-02-2016	1.0000	0.9518 W23	0.9518	2017 thru 2024	8 years
			Total	2.0000	1.9285	1.9285	
05 Deerfield Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9792 W23	0.9792	2021 thru 2024	4 years
Ex.Voted Fire Protect	Oper.	08-04-2020	1.0000	0.9792 W23	0.9792	2020 thru 2025	6 years
Ex.Voted Fire Equip	Oper.	08-07-2018	1.0000	0.9754 W23	0.9754	1.9546 2018 thru 2023	6 years
			Total	3.0000	2.9338	2.9338	
06 Denver Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9889 W23	0.9889	2021 thru 2024	4 years
			Total	1.0000	0.9889	0.9889	
07 Fremont Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000 W23	1.0000	2021 thru 2024	4 years
Ex.Voted Fire	Oper.	08-02-2022	1.0000	1.0000 W23	1.0000	2022 thru 2032	10 years
Ex.Voted 1st Response	Oper.	08-02-2022	1.0000	1.0000 W23	1.0000	2.0000 2022 thru 2032	10 years
			Total	3.0000	3.0000	3.0000	
08 Gilmore Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9726 W23	0.9726	2021 thru 2024	4 years
Ex.Voted Fire	Oper.	08-02-2022	1.0000	1.0000 W23	0.6500	2023 thru 2028	6 years
			Total	2.0000	1.9726	1.6226	
09 Isabella Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000 W23	1.0000	2021 thru 2024	4 years
Ex.Voted Plan & Zone...3.0 mill	Oper.	08-06-2019		proposal failed		2019 thru 2023	
			Total	1.0000	1.0000	1.0000	
10 Lincoln Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9772 W23	0.9772	2021 thru 2024	4 years
Ex.Voted Roads	Oper.	11-02-2010		proposal failed		2010 thru 2013	
			Total	1.0000	0.9772	0.9772	
11 Nottawa Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9914 W23	0.9914	2021 thru 2024	4 years
			Total	1.0000	0.9914	0.9914	
12 Rolland Twp Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9939 W23	0.9939	2021 thru 2024	4 years
Ex.Voted Fire	Oper.	08-05-2014	1.0000	0.9896 W23	0.9896	2014 thru 2023	10 years
Ex.Voted Rd Improve	Debt	11-02-2010	No millage requested for W21-W22-W23	W23	0.0000	0.9896 not to exceed 11 years from issuance - 2021	
			Total	2.0000	1.9835	1.9835	

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	
08-04-2020 Sep Mill Limit Election to take effect in 2021 per statute (2021 - 2024)								
13 Sherman Twp								
Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9833	W23	0.9833	2021 thru 2024	4 years
Ex.Voted Fire	Oper.	08-04-2020	1.0000	0.9833	W23	0.9833	2020 thru 2023	4 years
Ex.Voted Library	Oper.	11-03-2020	0.7500	0.7374	W23	0.7374	1.7207 2020 thru 2025	6 years
		Total	2.7500	2.7040		2.7040		
14 Union Twp								
Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000	W23	1.0000	2021 thru 2024	4 years
Ex.Voted Fire	Oper.	11-06-2018	2.2500	2.2500	W23	2.2500	2019 thru 2028	10 years
		Total	3.2500	3.2500		3.2500		
15 Vernon Twp								
Sep Mill Limit	Oper.	08-04-2020	1.0000	1.0000	W23	1.0000	2021 thru 2024	4 years
Ex.Voted Roads	Oper.	08-07-2018	2.0000	2.0000	W23	2.0000	2018 thru 2027	10 years
		Total	3.0000	3.0000		3.0000		
16 Wise Twp								
Sep Mill Limit	Oper.	08-04-2020	1.0000	0.9792	W22	0.9792	2021 thru 2024	4 years
Ex.Voted Roads	Oper.	08-05-2014	2.0000	1.9497	W22	1.9497	2014 thru 2023	10 years
Ex.Voted Mosquito Control	Oper.	08-02-2022	1.7000	1.7000	W22	1.5500	3.4997 2022 thru 2025	4 years
		Total	4.7000	4.6289		4.4789		

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	
City Charter	Oper.	11-05-1974	20.0000	18.7690	s23	18.5000	--	
Ex.Voted Parks	Oper.	05-03-2022	0.7500	0.7500	s23	0.7500	2023 thru 2026	4 years
Ex.Voted Streets	Oper.	05-03-2022	3.0000	3.0000	s23	3.0000	3.7500 2022 thru 2026	5 years
Total			23.7500	22.5190		22.2500		

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
City Charter	Oper.	11-04-1975	20.0000	19.7094	s23	14.2300	--
General Fund	Oper.	Part of Orig Charter 20 Mill Authorization			s23	12.2300	--
Cap. Impr.	Oper.	Part of Orig Charter 20 Mill Authorization			s23	1.5000	--
Borden Bldg Bonds	Oper.	Part of Orig Charter 20 Mill Authorization			s23	0.5000	--
PA 5 of 1982 Recycle (suspend recycle 2017 2018 2019 2020 2021 2022 2023 - MRF = 1.0 each year)	Oper.	06-1991	3.0000	2.9565	s23	0.0000	--
Ex.Voted P/F Pension	Debt	11-1980	N/A	N/A	s23	2.0200	2.0200 --
Total			23.0000	22.6659		16.2500	

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>	
MCL Home Rule Village Charter	Oper.	1998	1.0000	0.8180	^{S23} 0.8180	--	
Ex. Voted Sheriff Patrol	Oper.	11-08-2022	0.3300	0.3300	^{S23} 0.3300	2023 thru 2025	3 years
Ex. Voted Lake Improvements	Oper.	08-08-2023	3.0000	3.0000	^{S23} 0.0000	2024 thru 2035	12 years
PA33 of 1951 Fire/Resc SpAsmt Broomfield (01/21 TV less P.P.)	Sp. Asmt	12-2000	N/A	N/A	^{S23} 1.0000	--	
Total			4.3300	4.1480	2.1480		

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>
MCL Home Rule Village Charter	Oper.	1968	20.0000	18.2085	^{S23} 3.0000	--
Total			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>
MCL Gen Law Vill - Gen Oper GLV Act 1895, PA 3, MCL 69.1(2) Gen Oper.	Oper.	1998 ?	12.5000	11.2583	^{S23} 11.0000	--
MCL Gen Law Vill - Hwy Fund GLV Act 1895, PA 3, MCL 69.2 Gen Hwy Fund	Oper.	?	5.0000	4.5032	^{S23} 0.5000	--
Total			17.5000	15.7615	11.5000	

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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
Ex.Voted Non-Home	Oper.	05-06-2014	18.0000	17.9029	W23 17.9029	20 years 2015 thru 2034
Ex.Voted Non-Home	Oper.	11-03-2020	1.0000	0.9981	W23 0.0971	14 years 2021 thru 2034
Ex.Voted GO-Debt 2003 Refi	Debt 12	09-03 Orig/R2012	Unlimited	Unlimited	W23 0.0000	30 years...2004 thru 2033
Ex.Voted GO-Debt 2003 Refi Mid.Sch & Repairs	Debt 14	09-03 / R2006 / R2014	Unlimited	Unlimited	W23 0.0000	30 years...2004 thru 2033
Ex.Voted GO-Debt 2010	Debt 10	08-03-2010	Unlimited	Unlimited	W23 0.0000	17 years...2010 thru 2027
Ex.Voted GO-Debt 2017	Debt 17	08-02-2016	Unlimited	Unlimited	W23 0.0000	21 years...2017 thru 2037
2021 School changed 4029 reporting of Debt Millages - Bundling all debts in 1 line						
Ex.Voted-Common Debt Retirement Fund		08-02-2016	Unlimited	Unlimited	W23 7.0000	7.0000 2027...2033...2037
Total			19.0000	18.9010	25.0000	

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	08-04-2020	19.3909	18.8138	W23 18.0000	8 years 2021 thru 2028
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	W23 2021 2022 No request	2020
Ex.Voted GO-Debt 2001/2012	Debt 2012	11-2001/2012	Unlimited	Unlimited	W23 0.5400	26 years 2001 thru 2027
Ex.Voted GO-Debt 2017 S#1	Debt 17-1	08-08-2017	Unlimited	Unlimited	W23 0.9000	15 years 2017 thru 2031
Ex.Voted GO-Debt 2017/2021 S#2	Debt 17-2	08-08-2017/2021	Unlimited	Unlimited	W23 1.0000	15 years 2017 thru 2031
Ex.Voted GO-Debt 2023 S#1	Debt 2023	08-08-2023	Unlimited	Unlimited	W23 4.5600	7.0000
Total			19.3909	18.8138	25.0000	

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	05-03-2022	19.5000	19.5000	S23 18.0000	4 years 2023-2024-2025-2026
Ex.Voted -bldgs/tech/security	Oper.-Sinking	03-10-2020	1.5000	1.4655	S23 1.4655	10 years 2020-2029
Ex.Voted-Orig '99 Debt	Debt	04-27-1999	Unlimited	Unlimited	1999 Orig Paid 5-09	12-31-2019
Ex.Voted-Refi '99 Debt	Debt	04-99/R2005/R2015	Unlimited	Unlimited	No W19 request	12-31-2019
Ex.Voted GO-Debt 2015 S#1	begin 2015 Debt 15-1	05-05-2015	Unlimited	Unlimited	S23 0.6900	20 years 2015 thru 2034 +/-
Ex.Voted GO-Debt 2015/2019 S#2	begin 2019 Debt 15-2	05-05-2015	Unlimited	Unlimited	S23 1.7200	20 years 2015 thru 2034 +/-
Total			21.0000	20.9655	21.8755	2.4100

GO = Gen Obligation

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

State Number - 54025

County Number - 54025

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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
Ex.Voted Non-Home	Oper.	11-08-2022	18.0000	18.0000	w23 18.0000	4 years 2023 thru 2026
Ex.Voted GO-Debt 2001	Debt 2001	06-11-2001	Unlimited	Unlimited	w23 1.3000	25 years 2001 thru 2025
Ex.Voted GO-Debt 2015 Ex.Voted QZAB* Bond	Debt 2015 Debt 2001	08-04-2015 06-11-2001	Unlimited	Unlimited	w23 1.5000 Paid in Full before 2015 Tax Levy	11 years 2015 thru 2025 03-13-2025
Total			18.0000	18.0000	20.8000	

*Qualified Zone Academy Bond
GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	08-02-2022	18.3100	18.3100	w23 18.0000	10 years 2023 thru 2032
Ex.Voted-GO-Debt 2004	Debt 04	09-20-2004	Unlimited	Unlimited	w23 No W19 request	16 years 2004 thru 2019
Ex.Voted-GO-Debt 2014	Debt 2014	11-04-2014	Unlimited	Unlimited	w23 2.3500	20 years 2015 thru 2034
Ex.Voted-GO-Debt 2018	Debt 2018	08-07-2018	Unlimited	Unlimited	w23 0.5000	17 years 2019 thru 2035
Total			18.3100	18.3100	20.8500	

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	11-08-2022	18.0000	18.0000	w23 18.0000	4 years 2023 thru 2026
Ex.Voted-GO-Debt 2005	Debt	05-03-2005	Unlimited	Unlimited	w23 no request W20	15 years 2005 thru 2019
Ex.Voted-Sinking Fund 2022	Oper.- Sinking	08-02-2022	0.5000	0.5000	w23 0.5000	2 years 2023 thru 2024
Ex.Voted-GO-Debt 2019	Debt 2019	11-05-2019	Unlimited	Unlimited	w23 3.0000	20 years 2020 thru 2039
Total			18.5000	18.5000	21.5000	

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	08-06-2019	17.9532	17.8527	W23 17.8527	4 years 2021 thru 2024
Ex.Voted - Sinking Fund - Maint.	Oper.-Sinking	08-06-2019	1.5000	1.4997	W23 1.4997	6 years 2019 thru 2024
Ex.Voted - Ath Complex	Debt 10	02-23-2010	Unlimited	Unlimited	W23 no request W20	10 years...2010 thru 2019
Ex.Voted-Mid Sch-Orig	Debt 99/05	1999	Unlimited	Unlimited	W23 paid 2010	2020 to 2010
Ex.Voted-Mid Sch-Refi	Debt 99/05	1999/2005	Unlimited	Unlimited	W23 no request W20	1999 thru 2020
Ex.Voted-GO-Debt 2018 S#1	Debt 18	05-08-2018	Unlimited	Unlimited	W23 1.2400	30 years 2019 thru 2048
Ex.Voted-GO-Debt 2018/2021 S#2	Debt 18	05-08-2018/2021	Unlimited	Unlimited	W23 4.1800	30 years 2019/2021 thru 2048
Total			19.4532	19.3524	24.7724	6.9197

GO = Gen Obligation

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 of Mt Pleasant in Summer

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Ex.Voted Non-Home	Oper.	11-03-2015	18.6263	18.6263	S23 W23 18.0000	10 years 2016 thru 2025
Ex.Voted Gen Obl. Bond	Debt 97 *	09-23-1997	Unlimited	Unlimited	S23 no request W23 W18 - W21	1997/12-31-2017
Ex.Voted-GO-Debt 2007	Debt 07	05-08-2007	Unlimited	Unlimited	S23 no request W23 W22	15 years 2007 thru 2021 +/-
Ex.Voted-GO-Debt 2016 S#1	begin 2016 Debt S#1 2016	05-03-2016	Unlimited	Unlimited	S23 W23 1.7600	15 years 2016 thru 2030 +/-
Ex.Voted-GO-Debt 2016 S#2	begin 2020 Debt S#2 2016/2020	05-03-2016	Unlimited	Unlimited	S23 W23 0.7000	15 years 2016 thru 2030 +/-
Ex.Voted-GO-Debt 2022	Debt 2022	11-02-2021	Unlimited	Unlimited	S23 W23 1.5200	15 years 2022 thru 2036 +/-
Total			18.6263	18.6263	21.9800	3.9800

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	08-02-2022	20.6913	20.6913	W23 18.0000	7 years 2023 thru 2029
Ex.Voted Non-Home - Expired	Oper.	08-07-2018	0.0000	0.0000	W23 0.0000	2018 thru 2022
Ex.Voted-GO-Debt 2008 Orig	Debt '08 / '17	11-2007/2017	Unlimited	Unlimited	W23 no request W18 - W23	30 years b4 Refi now -- 2017
Ex.Voted-GO-Debt(A) 08/17 Refi'd	Debt-A '08 / '17	11-2007/2017	Unlimited	Unlimited	W23 7.0000	30 years 2008 thru 2036
Ex.Voted - *SBDT Debt(B) 2017	Debt-B '08 / '17	11-2007/2017	Unlimited	Unlimited	W23 no request W23	6 years 2017 thru 2022 per L-4029
*State Bond Debt -- Sch Bond Loan Fund			Total	20.6913	20.6913	25.0000

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	11-08-2016	18.0000	18.0000	W23 18.0000	8 years 2017 thru 2024
Ex.Voted-GO-Debt-Refi'd '94/05/2015	Debt 94/05/15	09-1994/05/15	Unlimited	Unlimited	W23 1.1800	2024
Ex.Voted-GO-Debt-Refi'd '01/2010	Debt '01/'10	09-2001/2010	Unlimited	Unlimited	W23 2.2000	2024
Ex.Voted - *SBDT 2012	Debt 94/05/12	09-1994/05/12	Unlimited	Unlimited	W23 no request W20	2020
Ex.Voted - Debt 2014	Debt 2014	05-06-2014	Unlimited	Unlimited	W23 0.7200	25 years 2014 thru 2038 +/-
Ex.Voted - Debt 2021	Debt 2021	08-03-2021	Unlimited	Unlimited	W23 3.1800	12 years 2021 thru 2032 +/-
Ex.Voted - Debt 2021 Refi-2022	Debt 2021/2022	08-03-2021	Unlimited	Unlimited	W23 0.3200	18 years 2022 thru 2039 per L-4029
*State Bond Debt -- Sch Bond Loan Fund			Total	18.0000	18.0000	25.6000

GO = Gen Obligation

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
Ex.Voted Non-Home	Oper.	08-08-2017	19.3970	18.9917	W23 18.0000	6 years 2018 thru 2023
Ex.Voted-GO-Debt '96/05/15 Refi	Debt 15	09-1996/05/15	Unlimited	Unlimited	W23 1.0000	30 years 1996 thru 2025
Ex.Voted-GO-Debt 2009 athl/tech	Debt 09	05-05-2009	Unlimited	Unlimited	W23 5.1000	30 years 2009 thru 2038 +/-
Ex.Voted-GO-Debt 2019 S#1	bldg/ Bus Debt 19-01	05-07-2019	Unlimited	Unlimited	W23 1.3000	26 years 2009 thru 2044
Ex.Voted-GO-Debt 2019 S#2	bldg/ Bus Debt 19-02	05-07-2019/2021	Unlimited	Unlimited	W23 1.2000	7 years 2021 thru 2027
			Total	19.3970	18.9917	26.6000

GO = Gen Obligation

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

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	6-21-1995	0.5000	0.4040	W23 0.4040	Perpetuity
Ex.Voted Spec. Ed.	Oper.	03-01-1990	2.0000	1.6175	W23 1.6175	Perpetuity
Ex. Voted Voc. Ed.	Oper.	05-03-2016	1.0000	0.9918	W23 0.9918	10 years 2016 thru 2025
Total			3.5000	3.0133	3.0133	2.6093

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
Sep Mill Limit	Oper.	11-1970	0.2800	0.2640	W23 0.2640	--
Ex.Voted Spec.Ed.	Oper.	06-1960	0.7500	0.7073	W23 0.7073	--
Ex.Voted Spec.Ed.	Oper.	06-1980	0.7500	0.7073	W23 0.7073	--
Ex.Voted Spec.Ed.	Oper.	06-1987	0.9000	0.8487	W23 0.8487	--
Ex.Voted Spec.Ed.	Oper.	06-2000	1.8000	1.7712	W23 1.7712	--
Ex.Voted Spec.Ed.	Oper.	03-10-2020	0.1655	0.1655	W23 0.1655	4.2000 10 years 2020 thru 2029
Ex.Voted Voc.Ed.	Oper.	05-03-2022	1.0000	1.0000	W23 1.0000	1.0000 10 years 2023 thru 2032
Total			5.6455	5.4640	5.4640	5.2000

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
Sep Mill Limit-Allocated	Oper.	08-05-2014	0.2494	0.2463	W23 0.2463	10 years 2015 thru 2024
Ex.Voted Spec.Ed.	Oper.	06-21-1961	0.5000	0.4619	W23 0.4619	n/a
Ex.Voted Spec.Ed.	Oper.	06-11-1973	0.7500	0.6931	W23 0.6931	n/a
Ex.Voted Spec.Ed.	Oper.	02-06-1989	1.2500	1.1556	W23 1.1556	n/a
Ex.Voted Spec.Ed.	Oper.	11-03-2015	1.0000	0.9878	W23 0.9878	3.2984 10 years 2017 thru 2026
Ex.Voted Voc.Ed.	Oper.	12-09-1973	0.9000	0.8318	W23 0.8318	n/a
Ex.Voted Voc.Ed.	Oper.	12-07-1987	0.7000	0.6467	W23 0.6467	1.4785 n/a
Total			5.3494	5.0232	5.0232	4.7769

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

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	W23	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	--	0.2000	0.1959	W23	0.1959	--
Ex.Voted Spec. Ed.	Oper.	09-20-1988	1.0000	0.9797	W23	0.9797	--
Ex.Voted Enhancement	Oper.	08-07-2018	1.5000	1.5000	W23	1.5000	5 years 2019 thru 2023
Ex Voted Facility Bond	Debt 2022	08-02-2022	Unlimited	Unlimited	W23	0.4600	12 years 2022 thru 2033
Total			2.7000	2.6756		3.1356	

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	W23	Millage To Be Spread	Expiration Date
Sep Mill Limit	Oper.	11-05-1974	0.2000	0.1699	W23	0.1699	--
Ex.Voted Spec.Ed.	Oper.	06-1971	1.2500	1.0648	W23	1.0648	--
Ex.Voted Spec.Ed.	Oper.	03-22-1988	1.2500	1.0648	W23	1.0648	--
Ex.Voted Spec.Ed.	Oper.	05-06-2014	1.3200	1.2849	W23	1.2849	20 years 2014 thru 2033
Ex.Voted Voc.Ed.	Oper.	05-22-1984	1.0000	0.8516	W23	0.8516	--
Ex.Voted Voc.Ed.	Oper.	09-24-1996	0.5000	0.4574	W23	0.4574	--
Total			5.5200	4.8934		4.8934	4.7235

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/Gladwin ISD Schools -- CLARE & FARWELL SCHOOL DISTRICTS
 and Gratiot/Isabella RESD School -- ** MT PLEASANT SCHOOL DISTRICT not already in a college district
 ** May 4, 2021 Annexation election of Mt Pleasant School District

Source Of Authorization	Purpose Of Millage	Date Of Election	Maximum Millage Authorized	Maximum Millage Allowable	Millage To Be Spread	Expiration Date
Charter	Oper.	09-13-1965	1.5000	1.2183	w23 1.2183	--
**Annex Mt Pleasant Sch	Oper.	05-04-2021	1.2202	1.2183	w23 1.2183	--

Mid-Michigan Community College covers all or a portion of Chippewa, Deerfield, Denver, Fremont, Gilmore, Isabella, Lincoln, Nottawa, Union, Vernon and Wise Townships and cities of Mt Pleasant & Clare.

MONTCALM COMMUNITY COLLEGE
 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
Charter	Oper.	03-02-1965	1.0000	0.8589	w23 0.8589	--
Ex.Voted	Oper.	05-06-1986	0.7500	0.6440	w23 0.6440	--
Ex.Voted (1996 orig = 1.25)	Oper.	11-04-2014	1.1823	1.1487	w23 1.1487	1.7927 10 years 2016 thru 2025
Total			2.9323	2.6516	2.6516	

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

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value

2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District

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	
01 Broomfield Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	3.8755					16.4855	34.4855	22.4855	10.4855	34.4855	
	Chip Hills Sch started summer collect in 2007	Winter		3.2120	0.9869			5.0232				9.2221	9.2221	9.2221	9.2221	9.2221	
		Total	6.0000	9.8220	0.9869	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000	25.7076	43.7076	31.7076	19.7076	43.7076	
54026	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	3.8755					16.4855	34.4855	22.4855	10.4855	34.4855	
	Chip Hills Sch started summer collect in 2007	Winter		3.2120	0.9869			5.0232	2.6516			11.8737	11.8737	11.8737	11.8737	11.8737	
	from 59045 Transfer Dist: Chip Hills w/Montcalm CC	Total	6.0000	9.8220	0.9869	18.0000	3.8755	5.0232	2.6516	0.0000	0.0000	28.3592	46.3592	34.3592	22.3592	46.3592	
59045	Montabella Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	0.9869	17.8527	6.9197	4.8934	2.6516			18.6636	36.5163	24.5163	18.6636	36.5163	
		Total	6.0000	9.8220	0.9869	17.8527	6.9197	4.8934	2.6516	0.0000	0.0000	31.2736	49.1263	37.1263	25.2736	49.1263	
02 Chippewa Twp																	
37010	Mount Pleasant Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	3.9800	5.4640	1.2183	1.7500		16.6243	34.6243	22.6243	16.6243	34.6243	
		Total	6.0000	9.8220	1.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000	29.2343	47.2343	35.2343	23.2343	47.2343	
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	7.0000	5.4640				16.6760	34.6760	22.6760	16.6760	34.6760	
		Total	6.0000	9.8220	1.0000	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000	29.2860	47.2860	35.2860	23.2860	47.2860	
03 Coe Twp																	
29100	St. Louis Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	7.6000	5.4640		1.7500		19.0260	37.0260	25.0260	19.0260	37.0260	
		Total	6.0000	9.8220	1.0000	18.0000	7.6000	5.4640	0.0000	1.7500	0.0000	31.6360	49.6360	37.6360	25.6360	49.6360	
37060	Shepherd Schools	Summer	6.0000	6.6100								12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	7.0000	5.4640		1.7500		18.4260	36.4260	24.4260	18.4260	36.4260	
		Total	6.0000	9.8220	1.0000	18.0000	7.0000	5.4640	0.0000	1.7500	0.0000	31.0360	49.0360	37.0360	25.0360	49.0360	
04 Coldwater Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	3.8755					16.4855	34.4855	22.4855	10.4855	34.4855	
	Chip Hills Sch started summer collect in 2007	Winter		3.2120	1.9285			5.0232				10.1637	10.1637	10.1637	10.1637	10.1637	
		Total	6.0000	9.8220	1.9285	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000	26.6492	44.6492	32.6492	20.6492	44.6492	

19 OF 30

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value

2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District

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	
05 Deerfield Twp																	
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	3.9800	5.4640	1.2183	1.7500			18.5581	36.5581	24.5581	18.5581	36.5581
		Total	6.0000	9.8220	2.9338	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000			31.1681	49.1681	37.1681	25.1681
37013	Mount Pleasant Schools <small>from 59045 Transfer Dist: Mt. Pleas Sch w/Montcalm CC</small>	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	3.9800	5.4640	2.6516	1.7500			19.9914	37.9914	25.9914	19.9914	37.9914
		Total	6.0000	9.8220	2.9338	18.0000	3.9800	5.4640	2.6516	1.7500	0.0000			32.6014	50.6014	38.6014	26.6014
37016	Mount Pleasant Schools <small>from 59045 Transfer Dist: Mt. Pleas Sch w/Montcalm CC 37016 merged to 37013 for 2022</small>	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	3.9800	5.4640	2.6516	1.7500			19.9914	37.9914	25.9914	19.9914	37.9914
		Total	6.0000	9.8220	2.9338	18.0000	3.9800	5.4640	2.6516	1.7500	0.0000			32.6014	50.6014	38.6014	26.6014
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	7.0000	5.4640					18.6098	36.6098	24.6098	18.6098	36.6098
		Total	6.0000	9.8220	2.9338	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000			31.2198	49.2198	37.2198	25.2198
37060	Shepherd Schools <small>0 parcels in 2019</small>	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	7.0000	5.4640					18.6098	36.6098	24.6098	18.6098	36.6098
		Total	6.0000	9.8220	2.9338	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000			31.2198	49.2198	37.2198	25.2198
37061	Shepherd Schools <small>from 59045 Transfer Dist: Shep Sch w/Montcalm CC 1 parcel</small>	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	18.0000	7.0000	5.4640	2.6516				21.2614	39.2614	27.2614	21.2614	39.2614
		Total	6.0000	9.8220	2.9338	18.0000	7.0000	5.4640	2.6516	0.0000	0.0000			33.8714	51.8714	39.8714	27.8714
54025	Chippewa Hills Schools-summer <small>Chip Hills Sch started summer collect in 2007</small>	Summer	6.0000	6.6100		18.0000	3.8755						16.4855	34.4855	22.4855	10.4855	34.4855
		Winter		3.2120	2.9338				5.0232				11.1690	11.1690	11.1690	11.1690	11.1690
		Total	6.0000	9.8220	2.9338	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000			27.6545	45.6545	33.6545	21.6545
59045	Montabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	2.9338	17.8527	6.9197	4.8934	2.6516				20.6105	38.4632	26.4632	20.6105	38.4632
		Total	6.0000	9.8220	2.9338	17.8527	6.9197	4.8934	2.6516	0.0000	0.0000			33.2205	51.0732	39.0732	27.2205
06 Denver Twp																	
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9889	18.0000	3.9800	5.4640	1.2183	1.7500			16.6132	34.6132	22.6132	16.6132	34.6132
		Total	6.0000	9.8220	0.9889	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000			29.2232	47.2232	35.2232	23.2232
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9889	18.0000	7.0000	5.4640					16.6649	34.6649	22.6649	16.6649	34.6649
		Total	6.0000	9.8220	0.9889	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000			29.2749	47.2749	35.2749	23.2749
56030	Coleman Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9889	18.0000	2.8500	3.1356					10.1865	28.1865	16.1865	10.1865	28.1865
		Total	6.0000	9.8220	0.9889	18.0000	2.8500	3.1356	0.0000	0.0000	0.0000			22.7965	40.7965	28.7965	16.7965

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value

2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District

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																		
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500				18.6243	36.6243	24.6243	18.6243	36.6243
		Total	6.0000	9.8220	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000			31.2343	49.2343	37.2343	25.2343	49.2343
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	3.0000	18.0000	7.0000	5.4640		1.7500				20.4260	38.4260	26.4260	20.4260	38.4260
		Total	6.0000	9.8220	3.0000	18.0000	7.0000	5.4640	0.0000	1.7500	0.0000			33.0360	51.0360	39.0360	27.0360	51.0360
37061	Shepherd Schools <small>from 59045 Transfer Dist: Shep Sch w/Montcalm CC</small>	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	3.0000	18.0000	7.0000	5.4640	2.6516	1.7500				23.0776	41.0776	29.0776	23.0776	41.0776
		Total	6.0000	9.8220	3.0000	18.0000	7.0000	5.4640	2.6516	1.7500	0.0000			35.6876	53.6876	41.6876	29.6876	53.6876
59045	Montabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	3.0000	17.8527	6.9197	4.8934	2.6516	1.7500				22.4267	40.2794	28.2794	22.4267	40.2794
		Total	6.0000	9.8220	3.0000	17.8527	6.9197	4.8934	2.6516	1.7500	0.0000			35.0367	52.8894	40.8894	29.0367	52.8894
59150	Vestaburg Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	3.0000	18.0000	8.6000	4.8934	2.6516	1.7500				24.1070	42.1070	30.1070	24.1070	42.1070
		Total	6.0000	9.8220	3.0000	18.0000	8.6000	4.8934	2.6516	1.7500	0.0000			36.7170	54.7170	42.7170	30.7170	54.7170
08 Gilmore Twp																		
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.6226	18.0000	3.5000	3.0133	1.2183					12.5662	30.5662	18.5662	12.5662	30.5662
		Total	6.0000	9.8220	1.6226	18.0000	3.5000	3.0133	1.2183	0.0000	0.0000			25.1762	43.1762	31.1762	19.1762	43.1762
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.6226	18.0000	7.0000	5.4640						17.2986	35.2986	23.2986	17.2986	35.2986
		Total	6.0000	9.8220	1.6226	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000			29.9086	47.9086	35.9086	23.9086	47.9086
54025	Chippewa Hills Schools-summer <small>Chip Hills Sch started summer collect in 2007</small>	Summer	6.0000	6.6100		18.0000	3.8755						16.4855	34.4855	22.4855	10.4855	34.4855	
		Winter		3.2120	1.6226				5.0232					9.8578	9.8578	9.8578	9.8578	9.8578
		Total	6.0000	9.8220	1.6226	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000			26.3433	44.3433	32.3433	20.3433	44.3433
09 Isabella Twp																		
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	3.9800	5.4640	1.2183	1.7500				16.6243	34.6243	22.6243	16.6243	34.6243
		Total	6.0000	9.8220	1.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000			29.2343	47.2343	35.2343	23.2343	47.2343
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100	
		Winter		3.2120	1.0000	18.0000	7.0000	5.4640						16.6760	34.6760	22.6760	16.6760	34.6760
		Total	6.0000	9.8220	1.0000	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000			29.2860	47.2860	35.2860	23.2860	47.2860

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value

2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District

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	
10 Lincoln Twp																	
29010	Alma Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
	1 parcel	Winter		3.2120	0.9772	18.0000	7.0000	5.4640					16.6532	34.6532	22.6532	16.6532	34.6532
		Total	6.0000	9.8220	0.9772	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000		29.2632	47.2632	35.2632	23.2632	47.2632
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9772	18.0000	3.9800	5.4640	1.2183	1.7500			16.6015	34.6015	22.6015	16.6015	34.6015
		Total	6.0000	9.8220	0.9772	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		29.2115	47.2115	35.2115	23.2115	47.2115
37060	Shepherd Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9772	18.0000	7.0000	5.4640					16.6532	34.6532	22.6532	16.6532	34.6532
		Total	6.0000	9.8220	0.9772	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000		29.2632	47.2632	35.2632	23.2632	47.2632
59150	Vestaburg Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9772	18.0000	8.6000	4.8934	2.6516				20.3342	38.3342	26.3342	20.3342	38.3342
		Total	6.0000	9.8220	0.9772	18.0000	8.6000	4.8934	2.6516	0.0000	0.0000		32.9442	50.9442	38.9442	26.9442	50.9442
11 Nottawa Twp																	
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9914	18.0000	3.5000	3.0133	1.2183				11.9350	29.9350	17.9350	11.9350	29.9350
		Total	6.0000	9.8220	0.9914	18.0000	3.5000	3.0133	1.2183	0.0000	0.0000		24.5450	42.5450	30.5450	18.5450	42.5450
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9914	18.0000	3.9800	5.4640	1.2183	1.7500			16.6157	34.6157	22.6157	16.6157	34.6157
		Total	6.0000	9.8220	0.9914	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		29.2257	47.2257	35.2257	23.2257	47.2257
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	0.9914	18.0000	7.0000	5.4640					16.6674	34.6674	22.6674	16.6674	34.6674
		Total	6.0000	9.8220	0.9914	18.0000	7.0000	5.4640	0.0000	0.0000	0.0000		29.2774	47.2774	35.2774	23.2774	47.2774
37043	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
	from 18020 Transfer Dist: Beal City Sch w/Mid Mich CC	Winter		3.2120	0.9914	18.0000	7.0000	5.4640	1.2183				17.8857	35.8857	23.8857	17.8857	35.8857
		Total	6.0000	9.8220	0.9914	18.0000	7.0000	5.4640	1.2183	0.0000	0.0000		30.4957	48.4957	36.4957	24.4957	48.4957
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	3.8755						16.4855	34.4855	22.4855	10.4855	34.4855
	Chip Hills Sch started summer collect in 2007	Winter		3.2120	0.9914			5.0232					9.2266	9.2266	9.2266	9.2266	9.2266
		Total	6.0000	9.8220	0.9914	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000		25.7121	43.7121	31.7121	19.7121	43.7121
12 Rolland Twp																	
59045	Montabella Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	1.9835	17.8527	6.9197	4.8934	2.6516	1.7500			21.4102	39.2629	27.2629	21.4102	39.2629
		Total	6.0000	9.8220	1.9835	17.8527	6.9197	4.8934	2.6516	1.7500	0.0000		34.0202	51.8729	39.8729	28.0202	51.8729

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value

2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District

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	
13 Sherman Twp																	
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100		18.0000	3.8755						16.4855	34.4855	22.4855	10.4855	34.4855
	Chip Hills Sch started summer collect in 2007	Winter		3.2120	2.7040			5.0232					10.9392	10.9392	10.9392	10.9392	10.9392
		Total	6.0000	9.8220	2.7040	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000		27.4247	45.4247	33.4247	21.4247	45.4247
14 Union Twp																	
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.2500	18.0000	3.9800	5.4640	1.2183	1.7500			18.8743	36.8743	24.8743	18.8743	36.8743
		Total	6.0000	9.8220	3.2500	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		31.4843	49.4843	37.4843	25.4843	49.4843
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.2500	18.0000	7.0000	5.4640		1.7500			20.6760	38.6760	26.6760	20.6760	38.6760
		Total	6.0000	9.8220	3.2500	18.0000	7.0000	5.4640	0.0000	1.7500	0.0000		33.2860	51.2860	39.2860	27.2860	51.2860
15 Vernon Twp																	
18010	Clare Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.0000	18.0000	2.8000	3.0133	1.2183	0.9923			14.2359	32.2359	20.2359	14.2359	32.2359
		Total	6.0000	9.8220	3.0000	18.0000	2.8000	3.0133	1.2183	0.9923	0.0000		26.8459	44.8459	32.8459	20.8459	44.8459
18020	Farwell Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.0000	18.0000	3.5000	3.0133	1.2183	0.9923			14.9359	32.9359	20.9359	14.9359	32.9359
		Total	6.0000	9.8220	3.0000	18.0000	3.5000	3.0133	1.2183	0.9923	0.0000		27.5459	45.5459	33.5459	21.5459	45.5459
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500			18.6243	36.6243	24.6243	18.6243	36.6243
		Total	6.0000	9.8220	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		31.2343	49.2343	37.2343	25.2343	49.2343
37015	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
from 18010	Transfer Dist: Mt. Pleas Sch w/Mid Mich CC	Winter		3.2120	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500			18.6243	36.6243	24.6243	18.6243	36.6243
	37015 merged to 37010 for 2022	Total	6.0000	9.8220	3.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		31.2343	49.2343	37.2343	25.2343	49.2343
37040	Beal City Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	3.0000	18.0000	7.0000	5.4640		0.9923			19.6683	37.6683	25.6683	19.6683	37.6683
		Total	6.0000	9.8220	3.0000	18.0000	7.0000	5.4640	0.0000	0.9923	0.0000		32.2783	50.2783	38.2783	26.2783	50.2783
16 Wise Twp																	
18010	Clare Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	4.4789	18.0000	2.8000	3.0133	1.2183	0.9923			15.7148	33.7148	21.7148	15.7148	33.7148
		Total	6.0000	9.8220	4.4789	18.0000	2.8000	3.0133	1.2183	0.9923	0.0000		28.3248	46.3248	34.3248	22.3248	46.3248
37010	Mount Pleasant Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	4.4789	18.0000	3.9800	5.4640	1.2183	1.7500			20.1032	38.1032	26.1032	20.1032	38.1032
		Total	6.0000	9.8220	4.4789	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000		32.7132	50.7132	38.7132	26.7132	50.7132
56030	Coleman Schools	Summer	6.0000	6.6100									12.6100	12.6100	12.6100	6.6100	12.6100
		Winter		3.2120	4.4789	18.0000	2.8500	3.1356		0.9923			14.6688	32.6688	20.6688	14.6688	32.6688
		Total	6.0000	9.8220	4.4789	18.0000	2.8500	3.1356	0.0000	0.9923	0.0000		27.2788	45.2788	33.2788	21.2788	45.2788

23 OF 30

Isabella County Millage Rates 2023

edit date: 2023-10-17

Millage rates per \$1,000 of Taxable Value												2021-05-04 Mid Mich Com College District Expansion/Annexation of Mt Pleasant School District			Real Property Classes		Personal Property Classes		
Code #	Local Unit Name School District Name	Season	State SET	Isabella County	City/Vill/ Township	School Oper	School Other	ISD	Comm. College	Library	Other	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			
17 Mount Pleasant City																			
37010	Mount Pleasant Schools	Summer	6.0000	6.6100	16.2500	9.0000	1.9900	5.4640		1.7500		38.0640	47.0640	41.0640	32.0640	47.0640			
		Winter		3.2120		9.0000	1.9900		1.2183			6.4203	15.4203	9.4203	6.4203	15.4203			
		Total	6.0000	9.8220	16.2500	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000	44.4843	62.4843	50.4843	38.4843	62.4843			
18 Clare City																			
18010	Clare Schools	Summer	6.0000	6.6100	22.2500					0.9923		35.8523	35.8523	35.8523	29.8523	35.8523			
		Winter		3.2120		18.0000	2.8000	3.0133	1.2183			10.2436	28.2436	16.2436	10.2436	28.2436			
		Total	6.0000	9.8220	22.2500	18.0000	2.8000	3.0133	1.2183	0.9923	0.0000	46.0959	64.0959	52.0959	40.0959	64.0959			
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	2.1480	18.0000	3.8755					18.6335	36.6335	23.6335	11.6335	36.6335			
21=01	Broomfield Twp Parcels <small>Chip Hills Sch started summer collect in 2007</small>	Winter		3.2120	0.9869			5.0232				9.2221	9.2221	9.2221	9.2221	9.2221			
		Total	6.0000	9.8220	3.1349	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000	27.8556	45.8556	32.8556	20.8556	45.8556			
54025	Chippewa Hills Schools-summer	Summer	6.0000	6.6100	1.1480	18.0000	3.8755					17.6335	35.6335	23.6335	11.6335	35.6335			
22=13	Sherman Twp Parcels <small>Chip Hills Sch started summer collect in 2007</small>	Winter		3.2120	2.7040			5.0232				10.9392	10.9392	10.9392	10.9392	10.9392			
		Total	6.0000	9.8220	3.8520	18.0000	3.8755	5.0232	0.0000	0.0000	0.0000	28.5727	46.5727	34.5727	22.5727	46.5727			
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	11.5000							24.1100	24.1100	24.1100	18.1100	24.1100			
31=03	Coe Twp Parcels	Winter		3.2120	1.0000	18.0000	7.0000	5.4640		1.7500		18.4260	36.4260	24.4260	18.4260	36.4260			
		Total	6.0000	9.8220	12.5000	18.0000	7.0000	5.4640	0.0000	1.7500	0.0000	42.5360	60.5360	48.5360	36.5360	60.5360			
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			
91=09	Isabella Twp Parcels	Winter		3.2120	1.0000	18.0000	3.9800	5.4640	1.2183	1.7500		16.6243	34.6243	22.6243	16.6243	34.6243			
		Total	6.0000	9.8220	4.0000	18.0000	3.9800	5.4640	1.2183	1.7500	0.0000	32.2343	50.2343	38.2343	26.2343	50.2343			

Isabella County Tax Rates

General Operating	6.6100	6.6100	summer
I-Ride Transportation	0.8620		
Medical Care Facility	1.0000		
Commision on Aging	1.0000		
Co Parks & Rec	0.3500	3.2120	winter
Total	9.8220	9.8220	

School District Prefix...County

- 18... Clare County
- 26... Gladwin County
- 29... Gratiot County
- 37... Isabella County
- 54... Mecosta County
- 56... Midland County
- 59... Montcalm 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/Rescruce 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*** 2023

Signature of County Equalization Director -- Scott Cunningham

NOTARIZATION

_____ *Notary Public*

_____ *County, Michigan*

STATE OF MICHIGAN

County of _____ } ss

Subscribed before me this _____

Day of _____ *year* _____

My commission expires _____ , _____

State of Michigan Online Equalization -- ISABELLA 2023 County Apportionment L-4402 2023-10-16

(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	(BB) Total RenZone Taxable Value
ISABELLA COUNTY	2,461,677,640.00	6.6100	16,271,689.20	3.2120	7,906,908.61	0.0000	0.00	24,178,597.81	0.00
STATE ED. TAX	2,191,855,440.00	6.0000	13,151,132.64	0.0000	0.00	0.0000	0.00	0.00	0.00

(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	(KK) Total RenZone Taxable Value
Broomfield	93,233,736.00	0.9869	92,012.37	0.0000	0.00	0.0000	0.00	92,012.37	0.00
Chippewa	119,457,945.00	1.0000	119,457.95	0.0000	0.00	0.0000	0.00	119,457.95	0.00
Coe	153,924,454.00	1.0000	153,924.45	0.0000	0.00	0.0000	0.00	153,924.45	0.00
Coldwater	32,509,694.00	0.9767	31,752.22	0.9518	30,942.73	0.0000	0.00	62,694.95	0.00
Deerfield	147,708,226.00	0.9792	144,635.89	1.9546	288,710.50	0.0000	0.00	433,346.39	0.00
Denver	63,776,839.00	0.9889	63,068.92	0.0000	0.00	0.0000	0.00	63,068.92	0.00
Fremont	59,967,937.00	1.0000	59,967.94	2.0000	119,935.87	0.0000	0.00	179,903.81	0.00
Gilmore	86,226,250.00	0.9726	83,863.65	0.6500	56,047.06	0.0000	0.00	139,910.71	0.00
Isabella	171,549,969.00	1.0000	171,549.97	0.0000	0.00	0.0000	0.00	171,549.97	0.00
Lincoln	76,443,830.00	0.9772	74,700.91	0.0000	0.00	0.0000	0.00	74,700.91	0.00
Nottawa	210,661,976.00	0.9914	208,850.28	0.0000	0.00	0.0000	0.00	208,850.28	0.00
Rolland	48,708,583.00	0.9939	48,411.46	0.9896	48,202.01	0.0000	0.00	96,613.47	0.00
Sherman	122,199,355.00	0.9833	120,158.63	1.7207	210,268.43	0.0000	0.00	330,427.06	0.00
Union	423,115,828.00	1.0000	423,115.83	2.2500	952,010.61	0.0000	0.00	1,375,126.44	0.00
Vernon	57,657,346.00	1.0000	57,657.35	2.0000	115,314.69	0.0000	0.00	172,972.04	0.00
Wise	52,288,495.00	0.9792	51,200.89	3.4997	182,994.05	0.0000	0.00	234,194.94	0.00
Mount Pleasant	531,281,593.00	14.2300	7,560,137.07	2.0200	1,073,188.82	0.0000	0.00	8,633,325.89	0.00
Clare	10,965,584.00	18.5000	202,863.30	3.7500	41,120.94	0.0000	0.00	243,984.24	0.00
LAKE ISABELLA	100,415,885.00	0.8180	82,140.19	0.3300	33,137.24	0.0000	0.00	115,277.43	0.00
ROSEBUSH	16,874,324.00	3.0000	50,622.97	0.0000	0.00	0.0000	0.00	50,622.97	0.00
SHEPHERD	35,706,152.00	11.5000	410,620.75	0.0000	0.00	0.0000	0.00	410,620.75	0.00
Subtotal Twps/Cities TV:	2,461,677,640.00								
Total: Co/Twp/Vil			39,633,534.83		11,058,781.56		0.00	37,541,183.75	

Tab 1 : County and LU

State of Michigan Online Equalization -- ISABELLA 2023 County Apportionment L-4402 2023-10-16

(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	(BB) Total RenZone Taxable Value
LIBRARY - CHIPPEWA	1,558,069,263.00	1.7500	2,726,621.21	0.0000	0.00	2,726,621.21	0.00
LIBRARY - PERE MARQUETTE ISABELLA CO.	109,243,677.00	0.9923	108,402.50	0.0000	0.00	108,402.50	0.00
Total: Authorities	1,667,312,940.00		2,835,023.71			2,835,023.71	

Tab 2 : Authorities

State of Michigan Online Equalization -- ISABELLA 2023 County Apportionment L-4402 2023-10-16

(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 Fund / 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	(BB) Total RsnZone Taxable Value	(GG) Non Homestead Comm.Pers. Operating Rate
29010 ALMA PUBLIC SCHOOLS	81,300.00	81,300.00	0.00	0.0000	0.00	18.0000	1,463.40	7.0000	569.10	0.0000	0.00	2,032.50	0.00	6.0000
37040 BEAL CITY SCHOOL	252,180,699.00	27,062,861.00	488,600.00	0.0000	0.00	18.0000	490,063.10	7.0000	1,765,264.89	0.0000	0.00	2,255,327.99	0.00	6.0000
37043 BEAL CITY w/MMCC	322,624.00	0.00	0.00	0.0000	0.00	18.0000	0.00	7.0000	2,258.37	0.0000	0.00	2,258.37	0.00	6.0000
54025 CHIPPEWA HILLS SCHOOL DIST	305,425,986.00	91,497,318.00	1,807,200.00	0.0000	0.00	18.0000	1,657,794.92	3.8755	1,183,678.41	0.0000	0.00	2,841,473.33	0.00	6.0000
54026 CHIPPEWA HILLS SCHOOL DIST w/MCC	830,649.00	67,872.00	0.00	0.0000	0.00	18.0000	1,221.70	3.8755	3,219.18	0.0000	0.00	4,440.88	0.00	6.0000
18010 CLARE PUBLIC SCHOOLS	87,969,184.00	36,177,879.00	2,510,100.00	0.0000	0.00	18.0000	666,262.42	2.8000	246,313.72	0.0000	0.00	912,576.14	0.00	6.0000
56030 COLEMAN COMMUNITY SCH DIST	32,753,556.00	5,893,697.00	0.00	0.0000	0.00	18.0000	106,086.55	2.8500	93,347.63	0.0000	0.00	199,434.18	0.00	6.0000
18020 FARWELL AREA SCHOOLS	59,466,143.00	14,912,598.00	0.00	0.0000	0.00	18.0000	268,426.76	3.5000	208,131.50	0.0000	0.00	476,558.26	0.00	6.0000
59045 MONTABELLA COMM SCHOOLS	88,700,654.00	17,971,288.00	129,500.00	0.0000	0.00	17.8527	321,593.93	6.9197	613,781.92	0.0000	0.00	935,375.85	0.00	5.8527
37010 MT PLEASANT CITY SCHOOL DIST	1,281,349,702.00	627,842,214.00	39,407,343.00	0.0000	0.00	18.0000	11,537,603.91	3.9800	5,099,771.81	0.0000	0.00	16,637,375.72	0.00	6.0000
37015 MT PLEASANT w/MMCC (=37010 in 2022)	0.00	0.00	0.00	0.0000	0.00	18.0000	0.00	3.9800	0.00	0.0000	0.00	0.00	0.00	6.0000
37060 SHEPHERD PUBLIC SCHOOL DIST	311,243,903.00	68,965,472.00	1,248,600.00	0.0000	0.00	18.0000	1,248,870.10	7.0000	2,178,707.32	0.0000	0.00	3,427,577.42	0.00	6.0000
37061 SHEPHERD SD w/MCC	956,041.00	36,461.00	0.00	0.0000	0.00	18.0000	656.30	7.0000	6,692.29	0.0000	0.00	7,348.59	0.00	6.0000
29100 ST LOUIS PUBLIC SCHOOLS	12,638,934.00	1,310,167.00	148,000.00	0.0000	0.00	18.0000	24,471.01	7.6000	96,055.90	0.0000	0.00	120,526.91	0.00	6.0000
37013 TR-MT PLEASANT SD w/MCC	18,814,583.00	879,601.00	0.00	0.0000	0.00	18.0000	15,832.82	3.9800	74,882.04	0.0000	0.00	90,714.86	0.00	6.0000
37016 TR-MT PLEASANT SD (=37013 in 2022)	0.00	0.00	0.00	0.0000	0.00	18.0000	0.00	3.9800	0.00	0.0000	0.00	0.00	0.00	6.0000
59150 VESTABURG COMMUNITY SCHOOLS	8,943,682.00	1,857,567.00	0.00	0.0000	0.00	18.0000	33,436.21	8.6000	76,915.67	0.0000	0.00	110,351.88	0.00	6.0000
Total: Schools	2,461,677,640.00	894,556,295.00	45,739,343.00		0.00		16,373,783.13		11,649,589.75			28,023,372.88		

Tab 3 : School

State of Michigan Online Equalization -- ISABELLA 2023 County Apportionment L-4402 2023-10-16

(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	(BB) Total RenZone Taxable Value
MID MICHIGAN CC	1,429,107,653.00	1.2183	1,741,081.85	0.0000	0.00	1,741,081.85	0.00
MONTCALM CC	118,245,609.00	2.6516	313,540.06	0.0000	0.00	313,540.06	0.00
Total: Colleges	1,547,353,262.00		2,054,621.91		0.00	2,054,621.91	

(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/Enh) Tax Dollars	(N) ISD Total Debt Rate	(O) Est. ISD Debt Tax Dollars	(P) Est. Total ISD Tax Dollars	(II) Total RenZone Taxable Value
CLARE-GLADWIN	147,435,327.00	0.4040	59,563.87	2.6093	384,703.00	0.0000	0.00	444,266.87	0.00
GRATIOT-ISABELLA	1,877,587,786.00	0.2640	495,683.18	5.2000	9,763,456.49	0.0000	0.00	10,259,139.67	0.00
MECOSTA-OSCEOLA	306,256,635.00	0.2463	75,431.01	4.7769	1,462,957.32	0.0000	0.00	1,538,388.33	0.00
MIDLAND	32,753,556.00	0.1959	6,416.42	2.4797	81,218.99	0.4600	15,066.64	102,702.05	0.00
MONTCALM	97,644,336.00	0.1699	16,589.77	4.7235	461,223.02	0.0000	0.00	477,812.79	0.00
Total: ISD's	2,461,677,640.00		653,684.25		12,153,558.82		15,066.64	12,822,309.71	

**Total Estimated
Tax Dollars \$\$**

Total SET	13,151,132.64
Total Co/Twp/Vil	37,541,183.75
Total Authorities	2,835,023.71
Total Schools	28,023,372.88
Total Colleges / ISD's	14,876,931.62

Grand Total \$96,427,644.60

Tab 4 : CC and ISD

2023 Millage Election Questions: FYI Notes Only

10-16-2023

Authorized Levy Year	Taxing Authority	Election Date	Purpose of Millage	Millage Rate	Term of Authorization	
March, May, and August 2023 Millage Ballot Questions						
1	2023	Clare Public Schools	2023-05-02	Bldg Debt \$66,520,000	TBD	30 years 2023 thru 2052 Failed
2	2023	Coleman Public Schools	2023-05-02	Bldg Debt \$15,360,000	TBD	21 years 2023 thru 2043 Failed
3	2024	Midland Co ESA	2023-05-02	Enhancement Oper Millage Renewal	1.5000	5 years 2024 thru 2028 Passed
4	2024	Vestaburg Community School	2023-05-02	Non-home Operating Renewal	18.9917	6 years 2024 thru 2029 Passed
5	2023	Beal City Public Schools	2023-08-08	Bldg Debt \$11,000,000	TBD	12 years 2023 thru 2034 Passed
6	2024	Lake Isabella Village	2023-08-08	Lake Improvements Operating	3.0000	12 years 2024 thru 2035 Passed

November 2023 Millage Ballot Questions...aware of to date.

Note: There might be a need for a Revised Apportionment Session in November 2023 for the Coleman School Debt Proposal.

7	2024	Clare Public Schools	2023-11-07	Bldg Debt \$49,850,000	TBD	29 years 2024 thru 2052 TBD Failed
8	2023	Coleman Public Schools	2023-11-07	Bldg Debt \$ 15,360,000	TBD	21 years 2023 thru 2043 TBD Failed