

<p>Higgins Lake Higgins Lake</p> <p>Lyon Township</p>	<p>Gerrish Higgins Lake Township</p> <p>S. Higgins Lake State Park</p>	<p>Roscommon</p>	<p>Au Sable Township</p>
<p>Lake Township</p>	<p>Markey Township</p>	<p>Higgins Township</p> <p>Lake St. Helen St. Helen</p>	<p>Richfield Township</p>
<p>Houghton Lake Heights Houghton Lake Houghton Lake Prattsville</p>	<p>Houghton Lake Denton Township</p>	<p>Backus Township</p>	<p>Nester Township Eggleson School*</p>
<p>Roscommon Township</p>			



# Roscommon County 2019 Apportionment Report

October 9, 2019



# Roscommon County Equalization Department

500 Lake St.

Roscommon, MI 48665

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October 9, 2019

To: Honorable Board of Commissioners, Roscommon County

From: Jamie Houseman, Equalization Director

Attached is a copy of the L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2019.

The certificates, statements, papers and records submitted by the various townships, village and taxing authorities were examined, and the L-4402 represents a compilation of those documents. The certified rates have been adjusted by Headlee, MCL 211.34d, MCL211.34e, and Truth in Assessing MCL 211.34(1), and are in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.37.

The certified rates are subject to MCL 211.36 which allows additional millage to be voted up and including December 3, 2019 for schools and, if adopted, up to and including November 5, 2019 for taxing jurisdictions. Additional millage(s) would require County Board of Commissions approval before they could be spread.

I respectfully request that the following motion be adopted at the October 23, 2019; regular Board of Commissioner's meeting:

**Move to adopt the L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2019 and authorize Jamie Houseman, Equalization Director to sign the L-4402, thereby authorizing and directing the various assessing officers to spread the rates against the taxable valuation for 2019.**

# Roscommon County Apportionment Report 2019

(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
Roscommon	1,354,296,285.00	3.5830	4,852,443.58	4.1670	5,643,352.61	0.0000	0.00	10,495,796.19	0.00
STATE ED. TAX	1,353,504,585.00	6.0000	8,121,027.51	0.0000	0.00	0.0000	0.00	0.00	0.00
(J) Local Unit Name	(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
Au Sable	10,515,098.00	1.3440	14,132.29	3.4483	36,259.21	0.0000	0.00	50,391.50	0.00
Backus	16,424,620.00	1.2837	21,084.28	2.5000	41,061.55	0.0000	0.00	62,145.83	0.00
Denton	274,377,794.00	1.1223	307,934.20	4.6623	1,279,231.59	0.0000	0.00	1,587,165.79	0.00
Gerrish	314,057,185.00	0.9587	301,086.62	0.0000	0.00	0.0000	0.00	301,086.62	0.00
Higgins	54,903,317.00	1.4276	78,379.98	0.0000	0.00	0.0000	0.00	78,379.98	0.00
Lake	122,666,604.00	0.9090	111,504.02	2.4384	299,110.44	0.0000	0.00	410,614.46	0.00
Lyon	136,615,110.00	1.0557	144,224.57	3.3709	460,515.87	0.0000	0.00	604,740.44	0.00
Markey	125,852,973.00	1.0637	133,869.81	0.9496	119,509.98	0.0000	0.00	253,379.79	0.00
Nester	29,376,238.00	1.2945	38,027.54	1.9909	58,485.15	0.0000	0.00	96,512.69	0.00
Richfield	123,758,795.00	1.3710	169,673.31	3.2489	402,079.95	0.0000	0.00	571,753.26	0.00
Roscommon	145,748,471.00	1.2773	186,164.52	2.4348	354,868.38	0.0000	0.00	541,032.90	0.00
ROSCOMMON	23,381,663.00	9.8000	229,140.30	0.0000	0.00	2.5000	58,454.16	287,594.46	0.00

# Roscommon County Apportionment Report 2019

(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
AMBULANCE - HOUGHTON AUTH.	268,415,155.00	1.6900	453,621.61	0.0000	0.00	453,621.61	0.00
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	729,113,979.00	0.7000	510,379.79	0.0000	0.00	510,379.79	0.00
LIBRARY - ROSCOMMON DIST.	505,575,612.00	0.7497	379,030.04	0.0000	0.00	379,030.04	0.00
TRANSIT - ROSCOMMON COUNTY	1,354,296,285.00	0.5000	677,148.14	0.0000	0.00	677,148.14	0.00

# Roscommon County Apportionment Report 2019

(A) Local K12 School District Name	(B) Total Taxable Value	(C) Total NonHomestead Taxable Value	(D) Total Commercial Personal Taxable Value	(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	(M) Total Est. Local K12 School Tax Dollars	(GG) Non Homestead Comm.Pers. Operating Rate
HOUGHTON LAKE COMM SCHOOLS	729,113,979.00	427,835,019.00	6,488,800.00	18.0000	7,739,963.14	0.8200	597,873.46	8,337,836.60	6.0000
ROSCOMMON SCHOOL DIST	625,182,306.00	386,246,207.00	4,266,400.00	17.9586	6,961,862.90	2.0000	1,250,364.61	8,212,227.51	5.9586

# Roscommon County Apportionment Report 2019

<b>(A)</b> Community College Name		<b>(B)</b> Taxable Value	<b>(C)</b> Total Operating Rate	<b>(D)</b> Est. Community College Oper. Tax Dollars	<b>(E)</b> Total Debt Rate	<b>(F)</b> Est. Community College Debt Tax Dollars	<b>(G)</b> Est. Total Community College Tax Dollars	<b>(BB)</b> Total RenZone Taxable Value		
KIRTLAND CC		1,354,296,285.00	2.1093	2,856,617.15	0.1200	162,515.55	3,019,132.70	0.00		
<b>(H)</b> Intermediate School District Name		<b>(I)</b> Taxable Value	<b>(J)</b> ISD Allocated Rate	<b>(K)</b> Est. ISD Allocated Tax Dollars	<b>(L)</b> ISD Total EV Operating Rate	<b>(M)</b> Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	<b>(N)</b> ISD Total Debt Rate	<b>(O)</b> Est. ISD Debt Tax Dollars	<b>(P)</b> Est. Total ISD Tax Dollars	<b>(II)</b> Total RenZone Taxable Value
C.O.O.R.		1,354,296,285.00	0.2530	342,636.96	0.6329	857,134.12	0.0000	0.00	1,199,771.08	0.00

# Roscommon County Apportionment Report 2019

Township / City	Village	School Code	Local School District	Total Homestead Property Tax Rate	Total NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
Au Sable		72010	ROSCOMMON SCHOOL DIST	24.1575	42.1161	24.1575	42.1161
Backus		72020	HOUGHTON LAKE COMM SCHOOLS	22.6689	40.6689	22.6689	40.6689
Denton		72020	HOUGHTON LAKE COMM SCHOOLS	24.6698	42.6698	24.6698	42.6698
Gerrish		72010	ROSCOMMON SCHOOL DIST	21.0736	39.0322	25.8636	43.8222
Higgins		72010	ROSCOMMON SCHOOL DIST	21.5425	39.5011	26.5425	44.5011
Higgins Lake	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	33.8425	51.8011	38.8425	56.8011
Lake		72020	HOUGHTON LAKE COMM SCHOOLS	23.9226	41.9226	23.9226	41.9226
Lyon		72010	ROSCOMMON SCHOOL DIST	24.5415	42.5001	24.5415	42.5001
Markey		72020	HOUGHTON LAKE COMM SCHOOLS	20.8985	38.8985	23.8985	41.8985
Nester		72020	HOUGHTON LAKE COMM SCHOOLS	22.1706	40.1706	22.1706	40.1706
Richfield		72010	ROSCOMMON SCHOOL DIST	23.9851	41.9437	25.9254	43.8840
Richfield		72020	HOUGHTON LAKE COMM SCHOOLS	23.5051	41.5051	25.4454	43.4454
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	24.2873	42.2873	24.2873	42.2873

# Roscommon County Apportionment Report 2019

Local Municipality (Twp/City/Vlg)	ALL Purpose(s) of Qualifying Special Assessment Millage Rates for the Local Municipality Listed	Total of All Special Assessment Rates Levied UNITWIDE
Gerrish	Fire - 119	2.5300
Gerrish	Police/Public Safety - 115	2.2600
Higgins	EMS - 121	5.0000
Markey	Fire/Police/Ems Combined - 120	3.0000
Richfield	Fire - 119	0.6512
Richfield	Police/Public Safety - 115	1.2891



**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 Roscommon for the year 2019**

*J. Anson*  
Signature of County Equalization Director

**NOTARIZATION**

*Jenny Muehlen* Notary Public

**Roscommon County, Michigan**

STATE OF MICHIGAN

County of Roscommon ) ss

Subscribed before me this 9 Day of 2019 year

My commission expires March 17, 2020