



# Roscommon County 2020 Apportionment Report

*REVISED 11-25-2020* after Election Results



# Roscommon County Equalization Department

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November 25, 2020

To: Honorable Board of Commissioners, Roscommon County

From: Jamie Houseman, Equalization Director

Attached is a copy of the **REVISED** L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2020.

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 7, 2020 for schools and, if adopted, up to and including November 3, 2020 for taxing jurisdictions. Additional millage(s) would require County Board of Commissions approval before they could be spread. As such this revised Apportionment Report is being submitted for action at your November 25, 2020 meeting.

I respectfully request that the following motion be adopted at the November 25, 2020; regular Board of Commissioner's meeting:

**Move to adopt the **REVISED** L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2020 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 2020.**

## Roscommon County 2020 Apportionment Report

(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	1,392,571,897.00	3.5804	4,985,964.43	4.6893	6,530,187.40	0.0000	0.00	11,516,151.83	0.00
STATE ED. TAX	1,391,843,797.00	6.0000	8,351,062.78	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
Au Sable	11,266,841.00	1.3440	15,142.63	0.0000	0.00	0.0000	0.00	15,142.63	0.00
Backus	16,951,175.00	1.2837	21,760.22	2.5000	42,377.94	0.0000	0.00	64,138.16	0.00
Denton	283,507,839.00	1.1174	316,791.66	4.1465	1,175,565.25	0.0000	0.00	1,492,356.91	0.00
Gerrish	320,773,214.00	0.9587	307,525.28	0.0000	0.00	0.0000	0.00	307,525.28	0.00
Higgins	55,538,739.00	1.4276	79,287.10	0.0000	0.00	0.0000	0.00	79,287.10	0.00
Lake	126,280,854.00	0.9038	114,132.64	2.4243	306,142.67	0.0000	0.00	420,275.31	0.00
Lyon	141,206,012.00	1.0477	147,941.54	3.3454	472,390.59	0.0000	0.00	620,332.13	0.00
Markey	129,574,789.00	1.0624	137,660.26	0.4484	58,101.34	0.0000	0.00	195,761.60	0.00
Nester	30,379,028.00	1.2902	39,195.02	1.9842	60,278.07	0.0000	0.00	99,473.09	0.00
Richfield	127,744,682.00	1.3616	173,937.16	4.2268	539,951.22	0.0000	0.00	713,888.38	0.00
Roscommon	149,348,724.00	1.2773	190,763.13	1.9348	288,959.91	0.0000	0.00	479,723.04	0.00
ROSCOMMON	23,045,135.00	9.8000	225,842.32	0.0000	0.00	2.5000	57,612.84	283,455.16	0.00

## Roscommon County 2020 Apportionment Report

(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.	275,629,578.00	1.6891	465,565.92	0.0000	0.00	465,565.92	0.00
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	751,304,490.00	0.7000	525,913.14	0.0000	0.00	525,913.14	0.00
LIBRARY - ROSCOMMON DIST.	517,517,965.00	0.7497	387,983.22	0.0000	0.00	387,983.22	0.00
TRANSIT - ROSCOMMON COUNTY	1,392,571,897.00	0.4996	695,728.92	0.0000	0.00	695,728.92	0.00

## Roscommon County 2020 Apportionment Report

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(BB)	(GG)
Local K12 School District Name	Total Taxable Value	Total NonHomestead Taxable Value	Total Commercial Personal Taxable Value	HH / Supplemental Rate	Est. HH / Supplemental Tax Dollars	Non Homestead Operating Rate	Est. NH Operating Tax Dollars	Total Debt / Sinking Fund / Bldg Site Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Recreational Rate	Recreational Est. Tax Dollars	Total Est. Local K12 School Tax Dollars	RenZone Taxable Value	Non Homestead Comm.Pers. Operating Rate
HOUGHTON LAKE COMM SCHOOLS	751,304,490.00	439,490,733.00	6,940,300.00	0.0000	0.00	17.9640	7,936,403.48	0.8200	616,069.68	0.0000	0.00	8,552,473.16	0.00	5.9640
ROSCOMMON SCHOOL DIST	641,267,407.00	396,691,448.00	4,117,900.00	0.0000	0.00	18.0000	7,165,153.46	2.0000	1,282,534.81	0.0000	0.00	8,447,688.27	0.00	6.0000

## Roscommon County 2020 Apportionment Report

(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
KIRTLAND CC	1,392,571,897.00	2.1093	2,937,351.90	0.1200	167,108.63	3,104,460.53	0.00

(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
C.O.O.R.	1,392,571,897.00	0.2530	352,320.69	0.7970	1,109,879.80	0.0000	0.00	1,462,200.49	0.00

## Roscommon County 2020 Apportionment Report

Township / City	Village	School Code	Local School District	Total		Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
				Total Homestead Property Tax Rate	NonHomestead Property Tax Rate		
Au Sable		72010	ROSCOMMON SCHOOL DIST	21.3926	39.3926	21.3926	39.3926
Backus		72020	HOUGHTON LAKE COMM SCHOOLS	23.3523	41.3163	23.3523	41.3163
Denton		72020	HOUGHTON LAKE COMM SCHOOLS	24.8325	42.7965	24.8325	42.7965
Gerrish		72010	ROSCOMMON SCHOOL DIST	21.7570	39.7570	26.5470	44.5470
Higgins		72010	ROSCOMMON SCHOOL DIST	22.2259	40.2259	27.2259	45.2259
Higgins	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	34.5259	52.5259	39.5259	57.5259
Lake		72020	HOUGHTON LAKE COMM SCHOOLS	24.5858	42.5498	24.5858	42.5498
Lyon		72010	ROSCOMMON SCHOOL DIST	25.1914	43.1914	25.1914	43.1914
Markey		72020	HOUGHTON LAKE COMM SCHOOLS	21.0794	39.0434	24.0794	42.0434
Nester		72020	HOUGHTON LAKE COMM SCHOOLS	22.8430	40.8070	22.8430	40.8070
Richfield		72010	ROSCOMMON SCHOOL DIST	25.6370	43.6370	27.6244	45.6244
Richfield		72020	HOUGHTON LAKE COMM SCHOOLS	25.1570	43.1210	27.1444	45.1084
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	24.4698	42.4338	24.4698	42.4338

## Roscommon County 2020 Apportionment Report

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	0.6669
Richfield	Police/Public Safety – 115	1.3205



**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 2020***

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Signature of County Equalization Director

NOTARIZATION

\_\_\_\_\_ Notary Public

Roscommon County, Michigan

STATE OF MICHIGAN

County of Roscommon ) SS

Subscribed before me this \_\_\_\_\_ Month/Day of \_\_\_\_\_ year

My commission expires \_\_\_\_\_, \_\_\_\_\_