



Roscommon County 2021 Apportionment Report

October 13, 2021



Roscommon County Equalization Department

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October 13, 2021

To: Honorable Board of Commissioners, Roscommon County

From: Jamie Houserman, 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 2021.

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 6, 2021 for schools and, if adopted, up to and including November 2, 2021 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 27, 2021 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 2021 and authorize Jamie Houserman, Equalization Director to sign the L-4402, thereby authorizing and directing the various assessing officers to spread the rates against the taxable valuation for 2021.

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(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	1,436,712,445.00	3.5496	5,099,754.50	4.6488	6,678,988.82	0.0000	0.00	11,778,743.32	0.00
STATE ED. TAX	1,436,484,445.00	6.0000	8,618,906.67	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	12,850,511.00	1.3440	17,271.09	3.9500	50,759.52	0.0000	0.00	68,030.61	0.00
Backus	17,667,259.00	1.2797	22,608.79	2.4938	44,058.61	0.0000	0.00	66,667.40	0.00
Denton	292,576,451.00	1.1076	324,057.68	4.1102	1,202,547.73	0.0000	0.00	1,526,605.41	0.00
Gerrish	328,397,520.00	0.9548	313,553.95	0.0000	0.00	0.0000	0.00	313,553.95	0.00
Higgins	56,617,239.00	1.4276	80,826.77	0.0000	0.00	0.0000	0.00	80,826.77	0.00
Lake	130,391,424.00	0.8922	116,335.23	2.4017	313,161.08	0.0000	0.00	429,496.31	0.00
Lyon	147,523,374.00	1.0351	152,701.44	3.3051	487,579.50	0.0000	0.00	640,280.94	0.00
Markey	133,074,914.00	1.0508	139,835.12	0.4380	58,286.81	0.0000	0.00	198,121.93	0.00
Nester	31,828,022.00	1.2481	39,724.55	1.9798	63,013.12	0.0000	0.00	102,737.67	0.00
Richfield	131,962,693.00	1.3466	177,700.96	4.1802	551,630.45	0.0000	0.00	729,331.41	0.00
Roscommon	153,823,038.00	1.2683	195,093.76	1.9212	295,524.82	0.0000	0.00	490,618.58	0.00
ROSCOMMON	23,378,728.00	9.8000	229,111.53	0.0000	0.00	2.5000	58,446.82	287,558.35	0.00

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(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.	284,214,462.00	1.6736	475,661.32	0.0000	0.00	475,661.32	0.00
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	774,912,344.00	0.6000	464,947.41	0.0000	0.00	464,947.41	0.00
LIBRARY - ROSCOMMON DIST.	532,538,133.00	0.7453	396,900.67	0.0000	0.00	396,900.67	0.00
TRANSIT - ROSCOMMON COUNTY	1,436,712,445.00	0.4953	711,603.67	0.0000	0.00	711,603.67	0.00

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(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 / Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Recreational Rate	Est. Recreational Tax Dollars	Total Est. Local K12 School Tax Dollars	Total RenZone Taxable Value	Non Homestead Comm.Pers. Operating Rate
HOUGHTON LAKE COMM SCHOOLS	774,912,344.00	450,744,777.00	7,052,200.00	0.0000	0.00	17.8002	8,064,251.35	0.5500	426,201.79	0.0000	0.00	8,490,453.14	0.00	5.8002
ROSCOMMON SCHOOL DIST	661,800,101.00	411,978,214.00	4,131,291.00	0.0000	0.00	18.0000	7,440,395.60	2.0000	1,323,600.20	0.0000	0.00	8,763,995.80	0.00	6.0000

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(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	1,436,712,445.00	2.1003	3,017,527.15	0.1200	172,405.49	3,189,932.64	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.	1,436,712,445.00	0.2987	429,146.01	0.7468	1,072,936.85	0.0000	0.00	1,502,082.86	0.00

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Township / City	Village	School Code	Local School District	Total		Total	
				Total Homestead Property Tax Rate	NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	NonHomestead Property Tax Rate w/Special Assmnt
Au Sable		72010	ROSCOMMON SCHOOL DIST	25.2535	43.2535	25.2535	43.2535
Backus		72020	HOUGHTON LAKE COMM SCHOOLS	22.8830	40.6832	22.8830	40.6832
Denton		72020	HOUGHTON LAKE COMM SCHOOLS	24.3273	42.1275	24.3273	42.1275
Gerrish		72010	ROSCOMMON SCHOOL DIST	21.6596	39.6596	26.5796	44.5796
Higgins		72010	ROSCOMMON SCHOOL DIST	22.1324	40.1324	27.1324	45.1324
Higgins	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	34.4324	52.4324	39.4324	57.4324
Lake		72020	HOUGHTON LAKE COMM SCHOOLS	24.0770	41.8772	24.0770	41.8772
Lyon		72010	ROSCOMMON SCHOOL DIST	25.0450	43.0450	25.0450	43.0450
Markey		72020	HOUGHTON LAKE COMM SCHOOLS	20.5983	38.3985	23.5983	41.3985
Nester		72020	HOUGHTON LAKE COMM SCHOOLS	22.3374	40.1376	22.3374	40.1376
Richfield		72010	ROSCOMMON SCHOOL DIST	25.4863	43.4863	27.5902	45.5902
Richfield		72020	HOUGHTON LAKE COMM SCHOOLS	24.6363	42.4365	26.7402	44.5404
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	23.9726	41.7728	23.9726	41.7728

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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	2.3900
Higgins	EMS - 121	5.0000
Markey	Fire/Police/Ems Combined - 120	3.0000
Richfield	Fire – 119	0.7059
Richfield	Police/Public Safety – 115	1.3980

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 2021

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 _____,
