



Roscommon County 2017 Apportionment Report

October 11, 2017



Roscommon County Equalization Department

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October 11, 2017

To: 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 2017.

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, MCL 211.34e, 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 5, 2017 for schools and, if adopted, up to and including November 7, 2017 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 25, 2017; 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 2017 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 2017.

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(A) County Name	(B) Taxable Value	(C) County Allocated		(D) Est. County Allocated / SET		(E) Total County Extra Voted Operating		(F) Est. County EV		(G) Total County Debt Rate		(H) Est. County Debt		(I) Total Est. County Tax Dollars		(BB) Total RenZone Taxable Value	
		Rate / SET	SET	Tax Dollars	SET	Rate	Operating	Oper. Tax Dollars	Debt Rate	Est. County Debt	Rate	Debt Rate	Est. County Debt	Total Est. County Tax Dollars	Total Est. County Tax Dollars	RenZone Taxable Value	
Roscommon	1,278,309,058.00	3.5830	4,580,181.35	4,580,181.35	3.8263	4,891,193.96	0.0000	0.0000	0.00	0.0000	0.00	0.00	9,471,375.31	9,471,375.31	0.00	0.00	
STATE ED. TAX	1,277,422,158.00	6.0000	7,664,532.95	7,664,532.95	0.0000	0.00	0.0000	0.00	0.00	0.0000	0.00	0.00	0.00	0.00	0.00	0.00	

(J) Local Unit Name	(K) Taxable Value	(L) Total Allocated / Charter	(M) Est. Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating	(O) Est. Local EV / GL Oper. Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt	(R) Total Est. Local Tax Dollars	(KK) Total RenZone Taxable Value
Au Sable	9,820,175.00	1.3558	13,314.19	3.4786	34,160.46	0.0000	0.00	47,474.65	0.00
Backus	15,000,732.00	1.2896	19,344.94	2.4976	37,465.83	0.0000	0.00	56,810.77	0.00
Denton	258,857,379.00	1.1234	290,800.38	4.6666	1,207,983.84	0.0000	0.00	1,498,784.22	0.00
Gerrish	296,719,952.00	0.9616	285,325.91	0.0000	0.00	0.0000	0.00	285,325.91	0.00
Higgins	52,316,679.00	1.4276	74,687.29	0.0000	0.00	0.0000	0.00	74,687.29	0.00
Lake	115,096,120.00	0.9158	105,405.03	2.4568	262,768.15	0.0000	0.00	388,173.18	0.00
Lyon	127,584,919.00	1.0630	135,622.77	3.1752	405,107.63	0.0000	0.00	540,730.40	0.00
Markey	117,984,423.00	1.0704	126,290.53	0.9556	112,745.91	0.0000	0.00	239,036.44	0.00
Nester	28,238,262.00	1.3004	36,721.04	1.5000	42,357.39	0.0000	0.00	79,078.43	0.00
Richfield	117,474,630.00	1.3710	161,057.72	3.2489	381,663.33	0.0000	0.00	542,721.05	0.00
Roscommon	139,215,787.00	1.2773	177,820.32	2.4348	338,962.60	0.0000	0.00	516,782.92	0.00
ROSCOMMON VILLAGE	22,498,042.00	9.8000	220,480.81	0.0000	0.00	2.5000	56,245.11	276,725.92	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
		Rate	Operating Rate	Est. Authority Oper. Tax Dollars	Rate	Est. Authority Debt Tax Dollars	Est. Total Authority Tax Dollars	Est. Total Authority Tax Dollars	Est. Total Authority Tax Dollars	Est. Total Authority Tax Dollars	Est. Total Authority Tax Dollars	
AMBULANCE - HOUGHTON AUTH.	254,311,907.00	1.6900		429,787.12	0.0000	0.00	0.00	429,787.12	0.00	429,787.12	0.00	
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	688,431,564.00	0.7000		481,902.09	0.0000	0.00	0.00	481,902.09	0.00	481,902.09	0.00	
LIBRARY - ROSCOMMON DIST.	476,621,550.00	0.7500		357,466.16	0.0000	0.00	0.00	357,466.16	0.00	357,466.16	0.00	
TRANSIT - ROSCOMMON COUNTY	1,278,309,058.00	0.5000		639,154.53	0.0000	0.00	0.00	639,154.53	0.00	639,154.53	0.00	

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(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 / 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	
	Total Taxable Value	NonHomestead Taxable Value	Total Taxable Value	NonHomestead Taxable Value	Personal Taxable Value	Total Commercial Taxable Value	Operating Rate	Non Homestead Operating Rate	Est. NH Operating Tax Dollars	Est. NH Operating Tax Dollars	Total Debt / Sinking Fund / Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Est. Local K12 School Tax Dollars	Total Est. Local K12 School Tax Dollars	Non Homestead Comm.Pers. Operating Rate	Non Homestead Comm.Pers. Operating Rate		
HOUGHTON LAKE COMM SCHOOLS	688,431,564.00	407,220,640.00	6,324,100.00	18,0000	6,324,100.00	7,367,916.12	0.8200	564,513.88	7,932,430.00	564,513.88	7,932,430.00	7,932,430.00	7,932,430.00	6.0000	6.0000			
ROSCOMMON SCHOOL DIST	589,877,494.00	363,320,090.00	3,910,364.00	17.9478	3,910,364.00	6,544,054.37	2.1400	1,262,337.84	7,806,392.21	1,262,337.84	7,806,392.21	7,806,392.21	7,806,392.21	5.9478	5.9478			

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(A) Community College Name KIRTLAND.CC	(B) Taxable Value 1,278,309,058.00	(C) Total Operating Rate 2.1093	(D) Est. Community College Oper. Tax Dollars 2,696,337.30	(E) Total Debt Rate 0.1200	(F) Est. Community College Debt Tax Dollars 153,397.09	(G) Est. Total Community College Tax Dollars 2,849,734.39	(BB) Total RenZone Taxable Value 0.00		
(H) Intermediate School District Name C.O.O.R.	(I) Taxable Value 1,278,309,058.00	(J) ISD Allocated Rate 0.2530	(K) Est. ISD Allocated Tax Dollars 323,412.19	(L) ISD Total EV Operating Rate 0.6329	(M) Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars 809,041.80	(N) ISD Total Debt Rate 0.0000	(O) Est. ISD Debt Tax Dollars 0.00	(P) Est. Total ISD Tax Dollars 1,132,453.99	(II) Total RenZone Taxable Value 0.00

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Township / City	Village	School Code	Local School District	Total Homestead		Total		Total Homestead		Total	
				Property Tax Rate	Property Tax Rate	NonHomestead	Property Tax Rate	Property Tax Rate	Property Tax Rate	Property Tax Rate	Property Tax Rate
Au Sable		72010	ROSCOMMON SCHOOL DIST	23.9989	41.9467	23.9989	41.9467	23.9989	41.9467	23.9989	41.9467
Backus		72020	HOUGHTON LAKE COMM SCHOOLS	22.3317	40.3317	22.3317	40.3317	22.3317	40.3317	22.3317	40.3317
Denton		72020	HOUGHTON LAKE COMM SCHOOLS	24.3345	42.3345	24.3345	42.3345	24.3345	42.3345	24.3345	42.3345
Gerrish		72010	ROSCOMMON SCHOOL DIST	20.8761	38.8239	20.8761	38.8239	20.8761	38.8239	20.8761	38.8239
Higgins		72010	ROSCOMMON SCHOOL DIST	21.3421	39.2899	21.3421	39.2899	21.3421	39.2899	21.3421	39.2899
Lake	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	33.6421	51.5899	33.6421	51.5899	33.6421	51.5899	33.6421	51.5899
Lyon		72020	HOUGHTON LAKE COMM SCHOOLS	23.6071	41.6071	23.6071	41.6071	23.6071	41.6071	23.6071	41.6071
Markey		72010	ROSCOMMON SCHOOL DIST	24.1527	42.1005	24.1527	42.1005	24.1527	42.1005	24.1527	42.1005
Nester		72020	HOUGHTON LAKE COMM SCHOOLS	20.5705	38.5705	20.5705	38.5705	20.5705	38.5705	20.5705	38.5705
Richfield		72010	HOUGHTON LAKE COMM SCHOOLS	21.3449	39.3449	21.3449	39.3449	21.3449	39.3449	21.3449	39.3449
Richfield		72010	ROSCOMMON SCHOOL DIST	23.7844	41.7322	23.7844	41.7322	23.7844	41.7322	23.7844	41.7322
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	23.1644	41.1644	23.1644	41.1644	23.1644	41.1644	23.1644	41.1644
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	23.9466	41.9466	23.9466	41.9466	23.9466	41.9466	23.9466	41.9466

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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	2.2100
Higgins	EMS - 121	5.0000
Markey	Fire/Police/Ems Combined - 120	3.0000
Richfield	Fire -- 119	0.6075
Richfield	Police/Public Safety -- 115	1.2023

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 2017

[Signature]
Signature of County Equalization Director

NOTARIZATION

[Signature] Notary Public

Roscommon County, Michigan

STATE OF MICHIGAN

County of Roscommon) ss

Subscribed before me this 8th Day of December 2017 year

My commission expires December 27th, 2022

