

2023 Apportionment Report

Muskegon County, Michigan



Prepared for: Muskegon County Board of Commissioners

Prepared by: Muskegon County Equalization Department
Donna B. VanderVries, Director
Dan VanderKooi, Deputy Director

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2023 Muskegon County Apportionment Report

October 17, 2023

Board of Commissioners
County of Muskegon
990 Terrace St., Hall of Justice
Muskegon, MI 49442

Honorable Commissioners:

The Muskegon County Equalization Department has prepared this report as authorized by the Ways and Means Committee of the Muskegon County Board of Commissioners. This report presents an in-depth analysis of Muskegon County millage rates as they relate to the County, Townships, Villages, Cities, local school districts, Intermediate School Districts, and the Community College. This report is subject to amendments as dictated by statute.

The statutory responsibility of the County Board of Commissioners is contained in Sec. 37 of the General Property Tax Law, Public Act 206 of 1983 as amended, Sections 211.1 through 211.157:

Sec.37. The county board of commissioners, at its annual session in October of each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion such 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 property therein, real and personal, as determined by it, or as determined by the board of the state tax commissioners upon appeal in the manner provided by law, for that year, which determination and apportionment shall be entered at large on its records. It shall also examine all certificates, statements, papers, and records submitted to it, showing the moneys to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and duly consider all objections made to raising any such moneys by any taxpayer to be affected thereby. If it shall appear to the board that any certificate, statement, paper, or record is not properly certified, or that the same is in anyway defective, or that any proceeding to authorize the raising of any such moneys has not been had or is in anyway imperfect the board shall verify the same, and if the certificate, statement, paper, record or proceeding can then be corrected and the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. It may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, whose duty it shall be to examine the same and without delay report in writing his opinion to the board. It shall direct that the several amounts of money proposed to be raised for township, school, highway, drain, and all other purposes as shall be authorized by law, be spread upon the assessment roll of the proper townships, wards, and cities. Such action and direction shall be entered in full upon the record of the proceedings of the board, and shall be final as to the levy and assessment of all such taxes, except when there is a change made in the equalization of any county by the board of state tax commissioners 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 state equalized 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. Last Am. 1973, Act 135, Immediate effect, Nov. 2, 1973.

Respectfully submitted,

Donna VanderVries, Director
Equalization Department

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This report presents property millage rates collected by each governmental jurisdiction. Also presented is a summary of the millage rates by taxing justifications such as the County, Townships, Villages, Cities, local school districts, Intermediate School Districts, and the Community College, as well as other agencies, districts, and authorities. The millage rates are presented by general category. If there is more than one rate authorized for a category, the rate presented is an aggregate amount.

Of major significance, Public Act #35 of 2001 directs that starting in the year 2001, the Equalization Director of each county shall file the annual Apportionment Report no later than December 1st of each year.

Table A
Local School District Millage Authorization Chart

Type of Millage Levied by Local School District	Properties Against Which the Millages are Levied
Supplemental (Hold Harmless) Millage.	All Properties in the Local School District
Up to 18 mills of operating millage when there is no Supplemental (Hold Harmless) millage levied or when there is less than 18 mills of Supplemental (Hold Harmless) millage levied.	Non-Principal Residence and Non-Qualified Agricultural Properties in the Local School District
Millage levied under MCL 380.1212 for the purpose of creating a building and site sinking fund. This levy is subject to the "Headlee" rollback but NOT the "Truth in Taxation" rollback.	All Properties in the Local School District
Millage levied for operating a community college under Part 25 of the School Code of 1976.	All Properties in the Local School District
Millage levied under MCL 380.1356(4) for eliminating an operating deficit.	All Properties in the Local School District
Certain millages levied for the operation of a library. Please see MCL 380.1211(8)(f)(iv) and (v) for details.	All Properties in the Local School District
Certain taxes levied for operation of a swimming pool. Please see MCL 380.1211(8)(f)(vi) for details.	All Properties in the Local School District

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Changes, Additions, and Renewals Effective For This Year

Table B
Cities, Townships, and County

Local Unit or Authority	Approval Date	Millage	Purpose or Designation
Cedar Creek Township	8/2/2022	1.4523	Fire Millage Renewal
Dalton Township	8/8/2023	0.8500	Fire Protection Millage
Egelston Township	5/2/2023	1.0000	Fire Millage

- M.C.L.A. 211.36 authorizes a current year levy of a referendum until the first Tuesday after the first Monday in November for townships. Cities are subject to the same requirements unless the charter specifies a prior date. Schools are authorized for a current year levy of a referendum until December 7th.

Table C
Schools and Intermediate School Districts

District or Taxing Jurisdiction	Approval Date	Millage	Purpose or Designation
Mona Shores Public Schools	5/2/2023	18.9544	Operating Non-Homestead Millage
Mona Shores Public Schools	5/2/2023	0.9837	Sinking Fund
Muskegon Public Schools	5/2/2023	2.0000	Operating Non-Homestead Millage
Kent City Community Schools	5/3/2022	17.7881	Operating Non-Homestead Millage
Kent City Community Schools	5/3/2022	0.9783	Building & Site Sinking Fund
Grand Haven Public Schools	5/2/2023	18.0000	Operating Non-Homestead Millage

Table D
Libraries, Authorities, & Colleges

District or Taxing Jurisdiction	Approval Date	Millage	Purpose or Designation
None			

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Other Ballot Proposals, Legislative, or Administrative Changes

On September 30, 2004 Public Act (PA) 357 of 2004 was signed into law, providing a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy and additionally requires the establishment of a restricted fund to be known as the Revenue Sharing Reserve Fund. In 2005, one-third of the county's allocated mills were levied in the summer. In 2006, two-thirds of the county's allocated mills were collected in the summer, and for 2007 and every year after 100 percent will be collected during the summer tax levy. Effective in 2004, the Homestead Exemption was renamed the Principal Residence Exemption (PRE). Likewise, Public Act 244 of 2002 amended the State Education Tax Act and requires cities and townships to collect the State Education Tax (SET) in a summer levy, except as otherwise provided by law. If the local collection agency routinely collects a summer levy, the levy is mandatory, and there is no reimbursement. If the local collection agency does not routinely collect a summer levy, reimbursement is \$2.50 per parcel. If the local collection agency does not routinely collect a summer levy, the local unit may decline and defer the collection to the county. The county can decline and defer the collection to the State of Michigan.

Taxing authorities must hold a Truth-In-Taxation hearing when proposing the increase its operating tax levy over the maximum amount allowed to be levied without a hearing (MCL 211.24e). Taxing authorities that levied a total operating tax of one mill or less in the immediate preceding year do not need to hold a Truth-In-Taxation hearing. Public Act 42 of 1995 amended the General Property Tax Act to allow a township to combine the Truth-in-Taxation hearing with the township's budget public hearing. This combined hearing is considered a Truth-in-Taxation hearing.

Taxing authorities must publish a notice of the budget public hearing in a newspaper of general circulation (MCL 42.26). The public hearing notice must include the time and place of the hearing and state the place where a copy of the budget is available for public inspection. To satisfy the requirements of publishing a Truth-in-Taxation hearing notice, the budget public hearing notice must also contain the following statement printed in 11-point boldfaced type: **“The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing”** (MCL 141.412). If the taxing authority complies with this requirement, it does not need to publish a separate public hearing notice on increasing property taxes. After the taxing authority conducts its public hearing, the millage rate that the budget is based upon must be included in the general appropriations act adopted by the taxing authority.

The rates in the following table are the average millage for principal residence property in the State of Michigan. The rates are applied to properties that have New Facility Neighborhood Enterprise Zone (NEZ) Certificates. The Michigan Department of Treasury annually determines the rates.

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Table E
Average Millage Rate - State of Michigan

Tax Year	Full Millage Non-P.R.E	Full Millage P.R.E	Half Millage P.R.E.
2023	53.79	34.99	17.495
2022	53.81	35.12	17.560
2021	53.86	35.44	17.720
2020	53.38	35.04	17.520
2019	53.23	34.96	17.480
2018	52.96	34.56	17.280
2017	52.95	34.55	17.275
2016	52.33	34.21	17.105
2015	51.77	33.92	16.960
2014	51.47	33.53	16.765
2013	51.24	33.47	16.735
2012	50.67	33.10	16.550
2011	50.40	33.13	16.567
2010*	48.37	31.33	15.665
2009	48.39	33.14	16.57
2008	51.85	33.85	16.93
2007	51.89	33.89	16.95
2006	51.71	33.71	16.86
2005	51.68	33.68	16.84
2004	50.92	32.92	16.46
2003	52.04	34.04	17.02
2002	51.41	33.41	16.71
2001	50.82	32.82	16.41
2000	50.43	32.43	16.25
1999	50.36	32.36	16.18
1998	50.51	32.51	16.25
1997	50.85	32.85	16.42
1996	49.81	31.81	15.90
1995	49.08	31.08	15.54
1994	Base	Base	Base

* Beginning in 2010, NEZ tax rates will be calculated to the third decimal place.

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Additionally, the electorate of the County of Muskegon approved a fixed allocation of the 15 mills provided by the State Constitution on November 5, 1974. It is as follows:

Table F
Fixed Allocation of the 15 mills provided by the State Constitution

Taxing Authority	Mills
County of Muskegon	6.2
Townships	1.3
Intermediate School Districts	0.5
School Districts	7.0
Total	15.0

Correspondingly, the constitutional **Fifty Mill Limitation** states that both the fifteen and eighteen mill limitations may be increased but not to exceed fifty mills for a period not to exceed twenty years at any one time. Such millage is generally referred to as extra-voted millage which is in addition to the allocated, either by tax allocation boards or by the voters. The application of present constitutional limitations is summarized on the next page, see Table G.

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Table G
Summary of the Fifty Mill Limitation governed by the State Constitution

Category	Operating Millage	Debt Millage
Unchartered Counties	Included	Excluded
Unchartered Townships	Included	Excluded
School Districts	Included	Excluded
Intermediate School Districts	Included	Excluded
(special or vocational education operating millage)	Excluded	
Cities	Excluded	Excluded
Villages	Excluded	Excluded
Charter Counties	Excluded	Excluded
Charter Townships (incorporated before December 23, 1978)	Excluded	Excluded
(incorporated solely by resolution and without a vote of township electors on or after December 23, 1978)	Included	Excluded
Charter Authorities, or Other Authorities (such as District Libraries and Community Colleges)	Excluded	Excluded

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The following table lists the various development or finance authorities in Muskegon County. The Downtown Development Authorities are allowed to spread additional millage on properties within its boundaries. Finance Authorities would receive revenues attributable to assessed values that exceed “Base Value” or original values at the establishment of the district or authority. The assessed value increases beyond the base value, commonly known as “Captured Value”, usually are the result of district improvements. This additional revenue is then earmarked or reserved for the repayment of bonds or development costs incurred by the improvements.

Table H
Tax Increment Authority Listing for Muskegon County

Tax Increment Authority
City of Montague TIFA
City of Muskegon Brownfield
City of Muskegon Heights TIFA
City of Muskegon TIFA
City of Norton Shores TIFA
City of Roosevelt Park TIFA
City of Whitehall Brownfield
City of Whitehall TIFA
Village of Ravenna TIFA
Whitehall Township Brownfield

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ASSESSING OFFICERS FOR THE COUNTY OF MUSKEGON AS OF OCTOBER 10, 2023

STATE CERTIFICATION REQUIRED	LOCAL UNIT	ASSESSORS	STATE CERTIFICATION HELD
MCAO	Blue Lake Township	Joseph Clark	MAAO
MCAO	Casnovia Township	Sheryl Moss	MAAO
MCAO	Cedar Creek Township	Martha Hicks	MAAO
MCAO	Dalton Township	Donna VanderVries	MMAO
MCAO	Egelston Township	Donna VanderVries	MMAO
MCAO	Fruitland Township	Sue Bowen	MAAO
MAAO	Fruitport Township	Donna VanderVries	MMAO
MCAO	Holton Township	Edward VanderVries	MMAO
MCAO	Laketon Township	Edward VanderVries	MMAO
MCAO	Montague Township	Donna VanderVries	MMAO
MCAO	Moorland Township	Donna VanderVries	MMAO
MAAO	Muskegon Township	Edward VanderVries	MMAO
MCAO	Ravenna Township	Sheryl Moss	MAAO
MCAO	Sullivan Township	Donna VanderVries	MMAO
MCAO	Whitehall Township	Donna VanderVries	MMAO
MCAO	White River Township	Donna VanderVries	MMAO
MCAO	City of Montague	Dennis Burns	MAAO
MAAO	City of Muskegon	Donna VanderVries	MMAO
MAAO	City of Muskegon Heights	Donna VanderVries	MMAO
MCAO	City of North Muskegon	Sue Bowen	MAAO
MAAO	City of Norton Shores	Donna VanderVries	MMAO
MCAO	City of Roosevelt Park	Donna VanderVries	MMAO
MCAO	City of Whitehall	Donna VanderVries	MMAO

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EQUALIZATION DEPARTMENT STAFF MEMBERS AS OF OCTOBER 10, 2023

NAME & POSITION	CERTIFICATION LEVEL	NAME & POSITION	CERTIFICATION LEVEL
Donna VanderVries, Director	MMAO	Shirley Wyatt, Appraiser	MCAT
Dan VanderKooi, Deputy Director	MAAO	Derek Endres, Appraisal Technician	MCAT
Annette Messenger, Assessment Equalization Manager	MAAO	Tiffany Baker, Appraisal Technician	MCAT
Justin George, Certified General Appraiser	MCAO	Joel Slezak, Appraisal Technician	MCAT
Robin LeMaire, Senior Appraiser	MAAO	Dennis Lord, Appraisal Technician	MCAT
Michelle Ercole, Senior Appraiser	MAAO	Thomas McMahon, Appraisal Technician	MCAT
Shannon Long, Senior Appraiser	MCAO	Alice VanHassel, Appraisal Technician	MCAT
Wesley Dault, Senior Appraiser	MCAO	Vacant, Appraisal Technician	N/A
Kelli Navarro, Appraiser	MCAO	Terry Zahniser, Geographic Information Systems Technician	MCAT
Max DeVoogd, Appraiser	MCAO	Sarah Hansen, Assessment Administration Specialist	MCAO
Jessica Kidder, Appraiser	MCAO	Vacant, Assessment Administration Clerk	N/A

Total County										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(BB)	
County Name	Taxable Value	County Allocated Rate / SET	Est. County Allocated / SET Tax Dollars	Extra Voted Operating Rate	Est. County EV Oper. Tax Dollars	Total County Debt Rate	Est. County Debt Tax Dollars	Total Est. County Tax Dollars	Total RenZone Taxable Value	
Muskegon	5,717,184,175.00	5.6097	32,071,688.05	1.1781	6,735,414.66	0.0000	0.00	38,807,102.71	4,774,434.00	
STATE ED. TAX	5,675,596,875.00	6.0000	34,053,581.25	0.0000	0.00	0.0000	0.00	0.00	0.00	

Total Other											
(J)											
Local Unit Name											
Townships	(L)	(M)									(KK)
Cities	Total Allocated /	Est. Local Allocated /									Total
Villages	Charter Rate	Charter Tax Dollars	(O)	(P)	(Q)	(R)					
Listed Alphabetically	Taxable Value	Rate	Dollars	Operating Rate	Est. Local EV / GL Oper. Tax Dollars	Total Debt Rate	Est. Local Debt Tax Dollars	Total Est. Local Tax Dollars	Total RenZone Taxable Value		
Blue Lake	93,388,679.00	0.9003	84,077.83	3.4016	317,670.93	0.0000	0.00	401,748.76	0.00		
Casnovia	99,881,477.00	1.0093	100,810.37	1.9781	197,575.55	0.0000	0.00	298,385.92	0.00		
Cedar Creek	103,108,194.00	0.8793	90,663.03	1.4523	149,744.03	0.0000	0.00	240,407.06	0.00		
Dalton	304,093,105.00	0.9919	301,629.95	2.7187	826,737.92	0.0000	0.00	1,128,367.87	0.00		
Egelston	241,271,806.00	1.1326	273,264.45	2.9272	706,250.83	0.6400	154,413.96	1,133,929.24	0.00		
Fruitland	354,219,403.00	0.8742	309,658.60	0.0000	0.00	0.0000	0.00	309,658.60	0.00		
Fruitport	632,253,389.00	0.9917	627,005.69	2.5000	1,580,633.47	0.0000	0.00	2,207,639.16	0.00		
Holton	75,447,033.00	1.0893	82,184.45	2.6689	201,360.59	0.0000	0.00	283,545.04	0.00		
Laketon	298,388,456.00	0.8875	264,819.75	1.5785	471,006.18	0.0000	0.00	735,825.93	0.00		
Montague	96,450,550.00	1.1500	110,918.13	0.0000	0.00	0.0000	0.00	110,918.13	0.00		
Moorland	59,281,588.00	1.0755	63,757.35	2.8717	170,238.94	0.0000	0.00	233,996.29	0.00		
Muskegon	446,504,623.00	4.2162	1,882,552.79	4.7386	2,115,806.81	0.0000	0.00	3,998,359.60	0.00		
Ravenna	115,766,373.00	1.1045	127,863.96	1.9695	228,001.87	0.0000	0.00	355,865.83	0.00		
Sullivan	98,729,628.00	0.9426	93,062.55	1.8575	183,390.28	0.0000	0.00	276,452.83	0.00		
Whitehall	81,694,870.00	1.1022	90,044.09	0.0000	0.00	0.0000	0.00	90,044.09	0.00		
White River	135,109,723.00	0.7326	98,981.38	0.0000	0.00	0.0000	0.00	98,981.38	0.00		
Montague	88,768,240.00	16.1500	1,433,607.08	0.0000	0.00	0.0000	0.00	1,433,607.08	0.00		
Muskegon	736,995,458.00	9.7880	7,213,711.54	3.0038	2,213,786.96	0.0000	0.00	9,427,498.50	4,774,434.00		
Muskegon Heights	109,157,617.00	13.9334	1,520,936.74	6.8148	743,887.33	2.0000	218,315.23	2,483,139.30	0.00		
North Muskegon	186,939,938.00	8.9912	1,680,814.37	1.3000	243,021.92	2.5104	469,294.02	2,393,130.31	0.00		
Roosevelt Park	123,480,657.00	16.6000	2,049,778.91	0.9000	111,132.59	0.0000	0.00	2,160,911.50	0.00		
Whitehall	137,739,387.00	15.7700	2,172,150.13	0.0000	0.00	0.0000	0.00	2,172,150.13	0.00		
Norton Shores	1,098,513,981.00	7.7155	8,475,584.62	3.2345	3,553,143.47	0.0000	0.00	12,028,728.09	0.00		
CASNOVIA	3,711,254.00	12.0000	44,535.05	0.0000	0.00	0.0000	0.00	44,535.05	0.00		
FRUITPORT	49,560,800.00	7.0000	346,925.60	0.0000	0.00	0.0000	0.00	346,925.60	0.00		
LAKEWOOD CLUB	27,955,421.00	7.2661	203,126.88	0.0000	0.00	0.0000	0.00	203,126.88	0.00		
RAVENNA	39,415,905.00	9.0000	354,743.15	0.0000	0.00	0.0000	0.00	354,743.15	0.00		

(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 - WHITE LAKE	495,412,062.00	1.7500	866,971.11	0.0000	0.00	866,971.11	0.00
FIRE - MONTAGUE FIRE AUTH.	320,328,513.00	1.6500	528,542.05	0.0000	0.00	528,542.05	0.00
FIRE - WHITE LAKE FIRE AUTH.	573,653,660.00	3.0649	1,758,191.10	0.0000	0.00	1,758,191.10	0.00
LIBRARY - FRUITPORT	632,253,389.00	0.7466	472,040.38	0.0000	0.00	472,040.38	0.00
LIBRARY - HACKLEY DIST.	766,635,402.00	2.3516	1,802,819.81	0.4999	385,627.78	2,188,447.59	4,774,434.00
LIBRARY - MUSKEGON DIST.	3,707,748,740.00	1.2230	4,534,576.71	0.0000	0.00	4,534,576.71	0.00
LIBRARY - WHITE LAKE DIST.	609,217,520.00	0.9173	558,835.23	0.0000	0.00	558,835.23	0.00

(A) Local K12 School District Name	(B) Total Taxable		(C) Total		(D) Total Commercial		(E) HH /		(F) Est. HH /		(G) Non		(H) Est. NH Operating		(I) Total Debt /		(J) Est. Debt /		(K) Total		(L) Est. Recreational		(M) Total Est. Local		(BB) Total		(CC) Non	
	Value	NonHomestead	Total	Personal	Supplemental	Rate	Tax Dollars	Rate	Tax Dollars	Rate	Site Rate	Tax Dollars	Rate	Recreational	Tax Dollars	Rate	Tax Dollars	K12 School	RenZone	Taxable Value	Rate	Operating	Rate	Homestead	Comm.Pers.	Operating	Rate	
CITY OF MUSKEGON HEIGHTS SD	106,648,844.00	73,727,791.00	2,242,500.00	0.0000	0.00	17.5329	1,305,069.52	13.0000	1,386,434.97	0.0000	0.00	2,691,504.49	0.00	5.5329														
COOPERSVILLE PUBLIC SCH DIST	24,298,161.00	6,787,994.00	0.00	0.0000	0.00	17.8308	121,035.36	8.9900	218,440.47	0.0000	0.00	339,475.83	0.00	5.8308														
FREMONT PUBLIC SCHOOL DIST	9,427,793.00	3,549,562.00	381,800.00	0.0000	0.00	17.8903	65,751.65	9.4814	89,388.68	0.0000	0.00	155,140.33	0.00	5.8903														
FRUITPORT COMMUNITY SCHOOLS	657,631,016.00	170,467,800.00	13,529,900.00	0.0000	0.00	18.0000	3,149,599.80	6.9000	4,537,654.01	0.0000	0.00	7,687,253.81	0.00	6.0000														
GRAND HAVEN CITY SCHOOL DIST	178,062,394.00	99,057,134.00	4,513,300.00	0.0000	0.00	18.0000	1,810,108.21	2.2900	407,762.88	0.0000	0.00	2,217,871.09	0.00	6.0000														
GRANT PUBLIC SCHOOL DISTRICT	52,943,792.00	10,789,651.00	0.00	0.0000	0.00	18.0000	194,213.72	0.9400	49,767.16	0.0000	0.00	243,980.88	0.00	6.0000														
HOLTON PUBLIC SCHOOLS	196,575,372.00	48,467,319.00	518,800.00	0.0000	0.00	18.0000	875,524.54	7.0000	1,376,027.60	0.0000	0.00	2,251,552.14	0.00	6.0000														
KENT CITY COMMUNITY SCHOOLS	44,676,096.00	6,970,674.00	88,800.00	0.0000	0.00	17.7881	124,509.03	9.2283	412,284.42	0.0000	0.00	536,793.45	0.00	5.7881														
MONA SHORES SCHOOL DISTRICT	1,025,709,741.00	281,040,327.00	21,547,800.00	0.0000	0.00	18.0000	5,188,012.69	7.5337	7,727,389.48	0.0000	0.00	12,915,402.17	0.00	6.0000														
MONTAGUE AREA PUBLIC SCHOOLS	321,657,637.00	125,306,104.00	1,767,300.00	0.0000	0.00	18.0000	2,266,113.67	8.5845	2,761,269.98	0.0000	0.00	5,027,383.65	0.00	6.0000														
MUSKEGON CITY SCHOOL DIST	702,475,852.00	366,205,252.00	23,201,400.00	0.0000	0.00	18.0000	6,730,902.94	8.7212	6,168,071.19	0.0000	0.00	12,898,974.13	4,774,434.00	6.0000														
NORTH MUSKEGON PUBLIC SCHS.	186,939,938.00	39,760,464.00	1,037,700.00	0.0000	0.00	18.0000	721,914.55	9.2569	1,730,484.31	0.0000	0.00	2,452,398.86	0.00	6.0000														
OAKRIDGE PUBLIC SCHOOLS	242,231,807.00	68,602,528.00	3,135,600.00	0.0000	0.00	18.0000	1,253,659.10	8.9400	2,165,552.35	0.0000	0.00	3,419,211.45	0.00	6.0000														
ORCHARD VIEW SCHOOLS	350,292,999.00	150,817,793.00	11,385,400.00	0.0000	0.00	17.9118	2,768,726.35	9.0462	3,168,820.53	0.0000	0.00	5,937,546.88	0.00	5.9118														
RAVENNA PUBLIC SCHOOLS	218,550,802.00	45,187,015.00	1,761,300.00	0.0000	0.00	18.0000	823,934.07	7.6000	1,660,986.10	0.0000	0.00	2,484,920.17	0.00	6.0000														
REETHS PUFFER SCHOOLS	789,844,411.00	174,709,728.00	17,123,300.00	0.0000	0.00	17.7084	3,191,576.40	8.7500	6,911,138.60	0.0000	0.00	10,102,715.00	0.00	5.7084														
WHITEHALL SCHOOL DISTRICT	609,217,520.00	212,057,647.00	8,110,600.00	0.0000	0.00	18.0000	3,865,701.25	5.0000	3,046,087.60	0.0000	0.00	6,911,788.85	0.00	6.0000														

(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
MUSKEGON CC	5,717,184,175.00	2.1693	12,402,287.63	0.2700	1,544,928.82	13,947,216.45	4,774,434.00

(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
KENT	44,676,096.00	0.0856	3,824.27	5.3591	239,423.67	0.0000	0.00	243,247.94	0.00
MUSKEGON	5,407,775,939.00	0.4518	2,443,233.17	4.2255	22,855,250.98	0.0000	0.00	25,298,484.15	4,774,434.00
NEWAYGO	62,371,585.00	0.1312	8,183.15	5.8365	364,031.76	0.0000	0.00	372,214.91	0.00
OTTAWA	202,360,555.00	0.1176	23,797.60	6.0370	1,221,650.67	0.0000	0.00	1,245,448.27	0.00