

2017 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

Dated Amended: November 21, 2017

TABLE OF CONTENTS

Preface

Letter of Transmittal..... I
Local School District Authorization..... II
Changes, Additions, and Renewals..... III
Analysis and Conclusions..... IV
Enterprise Rates and Fixed Allocation..... V
Summary of Fifty Mill Limitation..... VII
Tax Increment Authority..... VIII
Local Assessment Administration Officials IX
Equalization Department Staff..... X

Report

County and Local Unit Millage Rates 1
Local K12 School District Millage Rates 2
ISD and Community College Millage Rates 3
Authorities 4

Certification..... Addendum

2017 Muskegon County Apportionment Report

November 21, 2017

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

2017 Muskegon County Apportionment Report

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

2017 Muskegon County Apportionment Report

Changes, Additions, and Renewals Effective For This Year

Table B
Cities, Townships, and County

Local Unit or Authority	Approval Date	Millage	Purpose or Designation
Casnovia Township	08/08/2017	1.0000	Fire Equipment
Cedar Creek Township	05/02/2017	1.4878	Fire Operating Millage
Muskegon Township	11/07/2019	1.5000	Road Repair, Maintenance, and Improvement

- 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
Coopersville Area Public Schools	05/02/2017	18.0000	Operating Non-PRE
Fremont Schools	05/02/2017	2.5000	Building and Site Sinking Fund
Grand Haven Area Public Schools	05/02/2017	18.0000	Operating Non-PRE
Public Schools of the City of Muskegon	05/02/2017	18.0000	Operating Non-PRE
Kent Intermediate School District	05/02/201	0.9000	Enhancement Millage

Table D
Libraries, Authorities, & Colleges

District or Taxing Jurisdiction	Approval Date	Millage	Purpose or Designation
No new millage rates			N/A

2017 Muskegon County Apportionment Report

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.

2017 Muskegon County Apportionment Report

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.

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.
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.

2017 Muskegon County Apportionment Report

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.

2017 Muskegon County Apportionment Report

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

2017 Muskegon County Apportionment Report

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

Unit	Finance Authority
Ravenna Township	Downtown Development Authority-Tax Increment Finance Authority-Village
City of Muskegon	Downtown Development Authority-Tax Increment Finance Authority #1
City of Muskegon	Downtown Development Authority-Tax Increment Finance Authority #2
City of Muskegon	Local Development Finance Authority #1-Port City Industrial Park
City of Muskegon	Local Development Finance Authority #2-Medendorp Industrial Park
City of Muskegon	Local Development Finance Authority #3-Smart Zone/Edison Landing
City of Muskegon	Local Development Finance Authority #4-Seaway Business Park
City of Muskegon Heights	Downtown Development Authority
City of Montague	Downtown Development Authority
City of Norton Shores	Tax Increment Finance Authority –Norton Industrial Center
City of Roosevelt Park	Downtown Development Authority
City of Whitehall	Downtown Development Authority

2017 Muskegon County Apportionment Report

ASSESSING OFFICERS FOR THE COUNTY OF MUSKEGON AS OF OCTOBER 24, 2017

STATE CERTIFICATION REQUIRED	LOCAL UNIT	ASSESSORS	STATE CERTIFICATION HELD
MCAO	Blue Lake Township	Marion Knash	MCAO
MCAO	Casnovia Township	Debbie Schuitema	MCAO
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	Donna VanderVries	MMAO
MCAO	Laketon Township	Wanda Budnik	MCAO
MCAO	Montague Township	Donna VanderVries	MMAO
MCAO	Moorland Township	Donna VanderVries	MMAO
MAAO	Muskegon Township	Penny Good	MAAO
MCAO	Ravenna Township	Dennis Burns	MAAO
MCAO	Sullivan Township	Donna VanderVries	MMAO
MCAO	Whitehall Township	Joann Hunt	MAAO
MCAO	White River Township	Joann Hunt	MAAO
MCAO	City of Montague	Dennis Burns	MAAO
MAAO	City of Muskegon	Donna VanderVries	MMAO
MAAO	City of Muskegon Heights	Robert Jackson	MAAO
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

2017 Muskegon County Apportionment Report

EQUALIZATION DEPARTMENT STAFF MEMBERS AS OF OCTOBER 24, 2017

NAME & POSITION	CERTIFICATION LEVEL	NAME & POSITION	CERTIFICATION LEVEL
Donna VanderVries, Director	MMAO	Ryan Galligan, Appraisal Technician	MCAT
Dan VanderKooi, Deputy Director	MAAO	Kylie Galligan, Appraisal Technician	MCAO
Annette Messenger, Assessment Equalization Manager	MAAO	Walter Elsner, Appraisal Technician	MCAT
Justin George, Certified General Appraiser	MCAT	Sarah Lager, Appraisal Technician	MCAO
Michelle Ercole, Senior Appraiser	MAAO	Cassandra Hoisington, Appraisal Technician	MCAT
David Becker, Senior Appraiser	MAAO	Terry Zahniser, Geographic Information Technician	MCAT
Sheryl Moss, Senior Appraiser	MAAO	Linda Schutter, Assessment Administration Specialist	MCAT
Robin LeMaire, Appraiser	MCAO	Benjamin Carter, Appraisal Technician	n/a
Shannon Long, Appraiser	MCAO	Isaac Entz, Appraisal Technician	n/a
Wesley Dault, Appraiser	MCAO	Kelli Navarro, Assessment Administration Clerk	n/a

(A) County Name	(B) Taxable Value	(C) County		(D) Est. County		(E) Total County		(F) Est. County EV		(G) Total County		(H) Est. County Debt		(I) Total Est. County		(BB) Total RenZone	
		Allocated	Rate / SET	Allocated / SET	Tax Dollars	Operating	Rate	Oper. Tax Dollars	Debt Rate	Tax Dollars	Tax Dollars	Tax Dollars	Tax Dollars	Taxable Value			
Muskegon	4,329,019,991.00	5.6984	24,668,487.52	1.1973	5,183,135.63	0.0000	0.00	29,851,623.15	9,114,425.00								
STATE ED. TAX	4,254,759,191.00	6.0000	25,528,555.15	0.0000	0.00	0.0000	0.00	0.00	0.00								

(J) Local Unit Name	(K) Taxable Value	(L) Total		(M) Est. Local		(N) Total Other		(O) Est. Local EV / GL		(P) Total Debt		(Q) Est. Local Debt		(R) Total Est. Local		(KK) Total RenZone	
		Allocated /	Rate	Allocated /	Dollars	General	Law	Operating	Oper. Tax Dollars	Rate	Tax Dollars	Tax Dollars	Tax Dollars	Tax Dollars	Taxable Value		
Blue Lake	70,751,710.00	0.9286	65,700.04	3.4565	244,553.29	0.0000	0.00	310,253.33	0.00								
Casnovia	73,221,968.00	1.0473	76,685.37	1.9900	145,711.72	0.0000	0.00	222,397.09	0.00								
Cedar Creek	71,221,362.00	0.9098	64,788.10	1.4878	105,948.26	0.0000	0.00	170,736.36	0.00								
Dalton	218,989,137.00	1.0271	224,923.74	1.9353	423,809.68	0.0000	0.00	648,733.42	1,621,701.00								
Egelston	172,211,906.00	1.1755	202,435.10	3.7848	651,787.62	0.6400	110,396.49	964,619.21	282,609.00								
Fruitland	268,566,685.00	0.9001	241,736.87	0.0000	0.00	0.0000	0.00	241,736.87	0.00								
Fruitport	477,203,160.00	0.9962	475,389.79	3.2500	1,550,910.27	0.0000	0.00	2,026,300.06	0.00								
Holton	56,285,317.00	1.0939	61,570.51	2.6800	150,844.65	0.0000	0.00	212,415.16	0.00								
Laketon	225,836,675.00	0.9305	210,141.03	1.9360	437,219.80	0.0000	0.00	647,360.83	0.00								
Montague	53,442,079.00	1.1628	62,142.45	0.0000	0.00	0.0000	0.00	62,142.45	0.00								
Moorland	41,174,188.00	1.1192	46,082.15	2.4680	101,617.90	0.0000	0.00	147,700.05	911,098.00								
Muskegon	345,838,040.00	4.3124	1,491,391.96	4.8000	1,660,022.59	0.0000	0.00	3,151,414.55	144,600.00								
Ravenna	82,838,730.00	1.1402	94,452.72	1.9936	165,147.29	0.0000	0.00	259,600.01	0.00								
Sullivan	63,226,715.00	0.9964	62,999.10	1.9633	124,133.01	0.0000	0.00	187,132.11	0.00								
Whitehall	63,989,887.00	1.1022	70,529.65	0.0000	0.00	0.0000	0.00	70,529.65	1,242,904.00								
White River	102,581,565.00	0.7684	78,823.67	0.0000	0.00	0.0000	0.00	78,823.67	0.00								
Montague	75,809,507.00	16.7500	1,269,809.24	0.0000	0.00	0.0000	0.00	1,269,809.24	0.00								
Muskegon	555,358,373.00	10.0000	5,553,583.73	3.0908	1,716,501.66	0.0000	0.00	7,270,085.39	2,855,029.00								
Muskegon Heights	90,098,519.00	13.8572	1,248,513.20	2.9928	269,646.85	2.0000	180,197.04	1,698,357.09	0.00								
North Muskegon	146,020,223.00	9.3350	1,363,098.78	2.0500	299,341.46	1.5000	219,030.33	1,881,470.57	0.00								
Roosevelt Park	99,684,360.00	16.6000	1,654,760.38	0.0000	0.00	0.0000	0.00	1,654,760.38	0.00								
Whitehall	104,371,169.00	15.7700	1,645,933.34	0.0000	0.00	0.0000	0.00	1,645,933.34	0.00								
Norton Shores	870,308,716.00	8.1000	7,049,500.60	2.8500	2,480,379.84	0.0000	0.00	9,529,880.44	2,056,484.00								
CASNOVIA	2,960,808.00	11.5000	34,049.29	0.0000	0.00	0.0000	0.00	34,049.29	0.00								
FRUITPORT	35,943,333.00	5.5000	197,688.33	0.0000	0.00	0.0000	0.00	197,688.33	0.00								
LAKEWOOD CLUB	18,084,458.00	8.0773	146,073.59	0.0000	0.00	0.0000	0.00	146,073.59	0.00								
RAVENNA	26,892,228.00	8.2764	222,570.84	0.0000	0.00	0.0000	0.00	222,570.84	0.00								

(A) Local K12 School District Name	(B) Total Taxable Value	(C) Total NonHomestead Taxable Value	(D) Total Commercial Personal Taxable Value	(E) HH / Supplemental Rate	(F) Est. HH / Supplemental Tax Dollars	(G) Non Homestead Operating Rate	(H) Est. NH Operating Tax Dollars	(I) Total Debt / Sinking Fund / Bldg Site Site Rate	(J) Est. Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Est. Recreational Tax Dollars	(M) Total Est. Local K12 School Tax Dollars	(BB) Total RenZone Taxable Value	Homestead Comm.Pers. Operating Rate
CITY OF MUSKEGON HEIGHTS SD	88,140,287.00	57,307,937.00	2,782,000.00	0.0000	0.00	18.0000	1,048,234.87	13.0000	1,145,823.73	0.0000	0.00	2,194,058.60	0.00	6.0000
COOPERSVILLE PUBLIC SCH DIST	14,892,056.00	1,801,416.00	0.00	0.0000	0.00	18.0000	32,425.49	8.9900	133,879.58	0.0000	0.00	166,305.07	0.00	6.0000
FREMONT PUBLIC SCHOOL DIST	7,134,782.00	2,891,944.00	185,800.00	0.0000	0.00	18.0000	53,169.79	9.5000	67,780.43	0.0000	0.00	120,950.22	0.00	6.0000
FRUITPORT COMMUNITY SCHOOLS	492,652,324.00	145,240,062.00	13,450,100.00	0.0000	0.00	18.0000	2,695,021.72	6.9000	3,399,301.04	0.0000	0.00	6,094,322.76	0.00	6.0000
GRAND HAVEN CITY SCHOOL DIST	135,788,937.00	72,784,731.00	6,410,096.00	0.0000	0.00	18.0000	1,348,585.74	4.1200	565,643.51	0.0000	0.00	1,914,229.25	1,503,177.00	6.0000
GRANT PUBLIC SCHOOL DISTRICT	36,878,523.00	6,911,052.00	1,800.00	0.0000	0.00	17.6525	122,007.52	3.5000	129,074.83	0.0000	0.00	251,082.35	0.00	5.6525
HOLTON PUBLIC SCHOOLS	142,215,250.00	38,783,335.00	507,800.00	0.0000	0.00	18.0000	701,146.83	7.0000	995,506.75	0.0000	0.00	1,696,653.58	0.00	6.0000
KENT CITY COMMUNITY SCHOOLS	34,241,890.00	5,064,411.00	124,600.00	0.0000	0.00	17.9766	91,785.57	9.2421	316,466.97	0.0000	0.00	408,252.54	0.00	5.9766
MONA SHORES SCHOOL DISTRICT	818,454,064.00	250,920,899.00	23,281,800.00	0.0000	0.00	18.0000	4,656,266.98	7.4378	6,089,903.02	0.0000	0.00	10,746,170.00	323,400.00	6.0000
MONTAGUE AREA PUBLIC SCHOOLS	232,962,739.00	99,146,497.00	2,318,400.00	0.0000	0.00	18.0000	1,798,547.35	8.6000	2,003,479.56	0.0000	0.00	3,802,026.91	0.00	6.0000
MUSKEGON CITY SCHOOL DIST	514,148,918.00	274,548,742.00	19,739,900.00	0.0000	0.00	18.0000	5,060,316.76	7.6800	3,968,155.72	0.0000	0.00	9,028,472.48	2,538,025.00	6.0000
NORTH MUSKEGON PUBLIC SCHS.	146,020,223.00	34,046,656.00	1,543,400.00	0.0000	0.00	18.0000	622,100.21	9.3120	1,359,740.32	0.0000	0.00	1,981,840.53	0.00	6.0000
OAKRIDGE PUBLIC SCHOOLS	173,037,600.00	51,919,162.00	1,372,300.00	0.0000	0.00	18.0000	942,778.72	7.7000	1,334,565.61	0.0000	0.00	2,277,344.33	282,609.00	6.0000
ORCHARD VIEW SCHOOLS	283,399,112.00	125,205,903.00	11,731,300.00	0.0000	0.00	18.0000	2,324,094.05	8.0600	2,289,770.42	0.0000	0.00	4,613,864.47	691,511.00	6.0000
RAVENNA PUBLIC SCHOOLS	152,468,039.00	30,089,215.00	1,501,600.00	0.0000	0.00	18.0000	550,615.47	7.6000	1,165,681.44	0.0000	0.00	1,716,296.91	911,098.00	6.0000
REETHS PUFFER SCHOOLS	597,056,006.00	148,768,157.00	13,584,200.00	0.0000	0.00	18.0000	2,759,332.03	9.7500	5,837,107.64	0.0000	0.00	8,596,439.67	1,621,701.00	6.0000
WHITEHALL SCHOOL DISTRICT	459,529,241.00	169,535,451.00	9,108,400.00	0.0000	0.00	18.0000	3,106,288.52	7.0000	3,225,405.02	0.0000	0.00	6,331,693.54	1,242,904.00	6.0000

(A) Community College Name	(B) Taxable Value	(C) Operating Total 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) RenZone Taxable Value
MUSKEGON CC	4,329,019,991.00	2.2037	9,539,861.35	0.3400	1,474,965.70	11,014,827.05	9,114,425.00

(H) Intermediate School District Name	(I) Taxable Value	(J) ISD Allocated Rate	(K) Est. ISD Allocated Tax Dollars	(L) Operating EV 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) RenZone Taxable Value
KENT	34,241,890.00	0.0894	3,061.22	5.5800	191,069.75	0.0000	0.00	194,130.97	0.00
MUSKEGON	4,100,083,803.00	0.4597	1,884,808.52	4.2983	17,631,001.46	0.0000	0.00	19,515,809.98	7,611,248.00
NEWAYGO	44,013,305.00	0.1346	5,924.19	5.9805	263,221.57	0.0000	0.00	269,145.76	0.00
OTTAWA	150,680,993.00	0.1047	15,776.30	5.3530	806,595.36	0.0000	0.00	822,371.66	1,503,177.00

(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	(DD) Total RenZone Taxable Value
AMBULANCE - WHITE LAKE	366,574,748.00	1.9000	696,492.02	0.0000	0.00	696,492.02	1,242,904.00
FIRE - MONTAGUE FIRE AUTH.	231,833,151.00	1.8934	438,952.89	0.0000	0.00	438,952.89	0.00
FIRE - WHITE LAKE FIRE AUTH.	436,927,741.00	1.4404	629,350.72	0.0000	0.00	629,350.72	1,242,904.00
LIBRARY - HACKLEY DIST.	580,649,434.00	2.4000	1,393,558.64	0.4999	291,808.81	1,685,367.45	3,084,936.00
LIBRARY - MUSKEGON DIST.	2,810,508,568.00	1.2490	3,510,325.20	0.0000	0.00	3,510,325.20	4,786,585.00
LIBRARY - WHITE LAKE DIST.	459,529,241.00	0.6797	312,342.03	0.0226	10,390.41	322,732.44	1,242,904.00

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 _____ for the year _____

Signature of County Equalization Director

NOTARIZATION

Notary Public

County, Michigan

STATE OF MICHIGAN

County of _____ } SS

Subscribed before me this _____

Day of _____ year _____

My commission expires _____ , _____

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 Muskegon for the year 2017

Dorinda VanderVliet
Signature of County Equalization Director

NOTARIZATION

Linda S Schutter Notary Public

Muskegon County, Michigan

LINDA S. SCHUTTER

Notary Public, Muskegon County Michigan
My Commission Expires: 04/28/20
Acting in the County of Muskegon

STATE OF MICHIGAN

County of Muskegon } ss

Subscribed before me this 21st day^{ls}

Day of November year 2017

My commission expires April 28, 2020