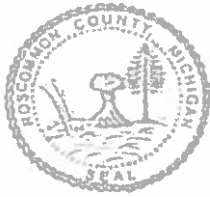


# Roscommon County 2018 Apportionment Report

October 10, 2018



# Roscommon County Equalization Department

500 Lake St.  
Roscommon, MI 48653

(989) 275-8121

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October 10, 2018

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 2018.

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 4, 2018 for schools and, if adopted, up to and including November 6, 2018 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 24, 2018; 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 2018 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 2018.**

# Roscommon County Apportionment Report 2018

(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	1,313,689,421.00	3.5830	4,706,949.21	4.1670	5,474,143.82	0.0000	0.00	10,181,083.03	0.00
STATE ED. TAX	1,313,037,621.00	6.0000	7,878,225.73	0.0000	0.00	0.0000	0.00	0.00	0.00

(J) Local Unit Name	(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	10,139,329.00	1.3558	13,746.90	3.4786	35,270.67	0.0000	0.00	49,017.57	0.00
Backus	15,971,554.00	1.2837	20,502.68	2.5000	39,928.89	0.0000	0.00	60,431.57	0.00
Denton	265,156,921.00	1.1234	297,877.29	4.6666	1,237,381.29	0.0000	0.00	1,535,258.58	0.00
Gerrish	305,832,986.00	0.9587	293,202.08	0.0000	0.00	0.0000	0.00	293,202.08	0.00
Higgins	53,188,515.00	1.4276	75,931.92	0.0000	0.00	0.0000	0.00	75,931.92	0.00
Lake	117,930,719.00	0.9158	108,000.95	2.4568	289,732.19	0.0000	0.00	397,733.14	0.00
Lyon	131,928,645.00	1.0607	139,936.71	3.3869	446,829.13	0.0000	0.00	586,765.84	0.00
Markey	121,737,870.00	1.0647	129,614.31	0.9505	115,711.85	0.0000	0.00	245,326.16	0.00
Nester	28,535,480.00	1.3004	37,107.54	2.0000	57,070.96	0.0000	0.00	94,178.50	0.00
Richfield	121,143,469.00	1.3710	166,087.70	3.2489	393,583.02	0.0000	0.00	559,670.72	0.00
Roscommon	142,123,933.00	1.2773	181,534.90	2.4348	346,043.35	0.0000	0.00	527,576.25	0.00
ROSCOMMON	22,471,654.00	9.8000	220,222.21	0.0000	0.00	2.5000	56,179.14	276,401.35	0.00

# Roscommon County Apportionment Report 20178

(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.	260,054,652.00	1.6900	439,492.36	0.0000	0.00	439,492.36	0.00
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	705,934,011.00	0.7000	494,153.81	0.0000	0.00	494,153.81	0.00
LIBRARY - ROSCOMMON DIST.	490,950,146.00	0.7497	368,065.32	0.0000	0.00	368,065.32	0.00
TRANSIT - ROSCOMMON COUNTY	1,313,689,421.00	0.5000	656,844.71	0.0000	0.00	656,844.71	0.00

# Roscommon County Apportionment Report 2018

(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 / Bldg 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
Houghton Lake Comm Schools	705,934,011.00	415,753,529.00	6,775,900.00	18.0000	7,524,218.92	0.8200	578,665.89	8,103,084.81	6.0000
Roscommon School Dist	607,755,410.00	377,176,624.00	4,299,100.00	17.9586	6,799,180.74	2.1400	1,300,596.58	8,099,777.32	5.9586

# Roscommon County Apportionment Report 2018

(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	1,313,689,421.00	2.1093	2,770,965.10	0.1200	157,642.73	2,928,607.83	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	(II) Total RenZone Taxable Value
C.O.O.R.	1,313,689,421.00	0.2530	332,363.42	0.6329	831,434.03	0.0000	0.00	0.00
							1,163,797.45	

# Roscommon County Apportionment Report 2018

Township / City	Village	School Code	Local School District	Total Homestead Property Tax Rate	Total NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
Au Sable		72010	ROSCOMMON SCHOOL DIST	24.3396	42.2982	24.3396	42.2982
Backus		72020	HUGHTON LAKE COMM SCHOOLS	22.6689	40.6689	22.6689	40.6689
Denton		72020	HUGHTON LAKE COMM SCHOOLS	24.6752	42.6752	24.6752	42.6752
Gerrish		72010	ROSCOMMON SCHOOL DIST	21.2136	39.1722	26.0036	43.9622
Higgins		72010	ROSCOMMON SCHOOL DIST	21.6825	39.6411	26.6825	44.6411
Higgins	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	33.9825	51.9411	38.9825	56.9411
Lake		72020	HUGHTON LAKE COMM SCHOOLS	23.9478	41.9478	23.9478	41.9478
Lyon		72010	ROSCOMMON SCHOOL DIST	24.7025	42.6611	24.7025	42.6611
Markey		72020	HUGHTON LAKE COMM SCHOOLS	20.9004	38.9004	23.9004	41.9004
Nester		72020	HUGHTON LAKE COMM SCHOOLS	22.1856	40.1856	22.1856	40.1856
Richfield		72010	ROSCOMMON SCHOOL DIST	24.1251	42.0837	25.9349	43.8935
Richfield		72020	HUGHTON LAKE COMM SCHOOLS	23.5051	41.5051	25.3149	43.3149
Roscommon		72020	HUGHTON LAKE COMM SCHOOLS	24.2873	42.2873	24.2873	42.2873

# Roscommon County Apportionment Report 2018

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	0.6075
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 2018

J. Anserman  
Signature of County Equalization Director

**NOTARIZATION**

Lynn Lefevere Notary Public

Roscommon County, Michigan

STATE OF MICHIGAN

County of Roscommon ) ss

Subscribed before me this 28th Day of September year 2018

My commission expires 12/22/2020

