



Roscommon County 2022 Apportionment Report

October 12, 2022



Roscommon County Equalization Department

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October 12, 2022

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 2022.

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, 2022 for schools and, if adopted, up to and including November 8, 2022 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 26, 2022 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 2022 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 2022.

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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	1,513,946,180.00	3.5194	5,328,182.19	4.6532	7,044,694.37	0.0000	0.00	12,372,876.56	0.00
STATE ED. TAX	1,513,813,080.00	6.0000	9,082,878.48	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	15,105,867.00	1.3339	20,149.72	3.9203	59,219.53	0.0000	0.00	79,369.25	0.00
Backus	18,518,041.00	1.2797	23,697.54	1.5000	27,777.06	0.0000	0.00	51,474.60	0.00
Denton	311,611,499.00	1.0887	339,251.44	4.6118	1,437,089.91	0.0000	0.00	1,776,341.35	0.00
Gerrish	340,661,147.00	0.9548	325,263.26	0.0000	0.00	0.0000	0.00	325,263.26	0.00
Higgins	60,062,425.00	1.4276	85,745.12	0.0000	0.00	0.0000	0.00	85,745.12	0.00
Lake	138,290,351.00	0.8759	121,128.52	2.3578	326,060.99	0.0000	0.00	447,189.51	0.00
Lyon	154,718,519.00	1.0266	158,834.03	3.2778	507,136.36	0.0000	0.00	665,970.39	0.00
Markey	140,363,372.00	1.0371	145,570.85	0.4380	61,479.16	0.0000	0.00	207,050.01	0.00
Nester	33,566,238.00	1.2361	41,491.23	1.9607	65,813.32	0.0000	0.00	107,304.55	0.00
Richfield	138,846,552.00	1.3344	185,276.84	4.1423	575,144.07	0.0000	0.00	760,420.91	0.00
Roscommon	162,202,169.00	1.2605	204,455.83	1.9093	309,692.60	0.0000	0.00	514,148.43	0.00
Village of Roscommon	23,839,813.00	9.8000	233,630.17	0.0000	0.00	2.5000	59,599.53	293,229.70	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.	300,492,520.00	1.6540	497,014.63	0.0000	0.00	497,014.63	0.00
LIBRARY - HOUGHTON LK. ROSCOMMON CO.	821,114,774.00	0.5500	451,613.13	0.0000	0.00	451,613.13	0.00
LIBRARY - ROSCOMMON DIST.	555,442,091.00	0.7444	413,471.09	0.0000	0.00	413,471.09	0.00
TRANSIT - ROSCOMMON COUNTY	1,513,946,180.00	0.4910	743,347.57	0.0000	0.00	743,347.57	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 / Bldg 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	Homestead Comm.Pers. Operating Rate
HOUGHTON LAKE COMM SCHOOLS	821,114,774.00	476,802,186.00	7,391,100.00	0.0000	0.00	17.5492	8,408,511.61	0.5500	451,613.13	0.0000	0.00	8,860,124.74	0.00	5.5492
ROSCOMMON SCHOOL DIST	692,831,406.00	426,827,208.00	4,272,800.00	0.0000	0.00	18.0000	7,708,526.54	1.9600	1,357,949.56	0.0000	0.00	9,066,476.10	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	1,513,946,180.00	2.0899	3,163,996.12	0.1200	181,673.54	3,345,669.66	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.	1,513,946,180.00	0.2971	449,793.41	0.7431	1,125,013.41	0.0000	0.00	1,574,806.82	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	25.1279	43.1279	25.1279	43.1279
Backus		72020	HOUGHTON LAKE COMM SCHOOLS	21.7934	39.3426	21.7934	39.3426
Denton		72020	HOUGHTON LAKE COMM SCHOOLS	24.7142	42.2634	24.7142	42.2634
Gerrish		72010	ROSCOMMON SCHOOL DIST	21.5729	39.5729	26.9929	44.9929
Higgins		72010	ROSCOMMON SCHOOL DIST	22.0457	40.0457	27.0457	45.0457
Higgins	ROSCOMMON	72010	ROSCOMMON SCHOOL DIST	34.3457	52.3457	39.3457	57.3457
Lake		72020	HOUGHTON LAKE COMM SCHOOLS	23.9014	41.4506	23.9014	41.4506
Lyon		72010	ROSCOMMON SCHOOL DIST	24.9225	42.9225	24.9225	42.9225
Markey		72020	HOUGHTON LAKE COMM SCHOOLS	20.4888	38.0380	23.7388	41.2880
Nester		72020	HOUGHTON LAKE COMM SCHOOLS	22.2105	39.7597	22.2105	39.7597
Richfield		72010	ROSCOMMON SCHOOL DIST	25.3504	43.3504	27.6086	45.6086
Richfield		72020	HOUGHTON LAKE COMM SCHOOLS	24.4904	42.0396	26.7486	44.2978
Roscommon		72020	HOUGHTON LAKE COMM SCHOOLS	23.8375	41.3867	23.8375	41.3867

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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	3.0300
Gerrish	Police/Public Safety – 115	2.3900
Higgins	EMS - 121	5.0000
Markey	Fire/Police/Ems Combined - 120	3.2500
Richfield	Fire – 119	0.7764
Richfield	Police/Public Safety – 115	1.4818

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 2022

[Handwritten Signature]

Signature of County Equalization Director

NOTARIZATION

Kari Ann Nagy _____ Notary Public
Kari Ann Nagy

Roscommon County, Michigan

STATE OF MICHIGAN

County of Roscommon) SS

Subscribed before me this September Month/Day of 14, 2022 year
My commission expires Nov 11/01/2026 Crawford