



2006 APPORTIONMENT REPORT



Prepared by:
David M. Diegel
Director of Finance

As Presented to the Budget Committee
October 10, 2006

TO: Nancy M. White, Chair
& Members of the Macomb County Board of Commissioners

DATE: October 10, 2006

SUBJECT: Tax Apportionment and Tax Levy Report

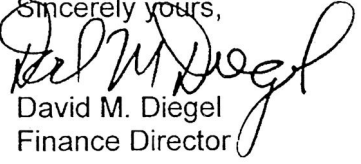
We request that the Board give consideration to the passage of the following motion:

"We, the Macomb County Board of Commissioners, do hereby approve the tax apportionment and millages as contained within the attached report for the tax year 2006, and order same be entered at large on the County records and that this Board hereby direct that such of the several millages and assessments proposed be levied for the County, Townships, Schools, highway, drain and all other purposes as shall be authorized by law, and be spread against the equalized values of properties upon the proper townships and cities in accordance with law."

These apportionments and millages give effect to:

1. Application of and compliance with Section 31 Article 9 of the State Constitution of 1963 as required by Section 211.34d of the Michigan Compiled Laws (Headlee Amendment).
2. Public Act 206 of 1893, Section 31 (1), (MCLA 211.34 (1)), as amended, requiring rollback tax rates when State Tax Commission increases equalized value of the County.
3. 1981, Public Act 213, which amends Section 211.34 so that a Township or City would be restricted to an operating levy based on local assessed valuation rather than full levy based on State Equalized Valuation (Truth in Assessing Act).
4. 1982, Public Act 5, which added Section 211.24e, requiring counties, cities, villages, school districts, townships, etc., that levied more than one mill for operating purposes to hold an advertised public hearing for the purpose of increasing property taxes (Truth in Taxation Act).
5. Total authorized taxes are shown even though a portion of said taxes may be spread at a time other than the winter levy.
6. 1993, Public Act 312, which amends MCLA 380-1211 so that school districts shall levy not more that 18 mills for school operating purposes or the number of mills levied in 1993 for school operating purposes, whichever is less. Homestead property is exempt from the mills levied under this subsection.

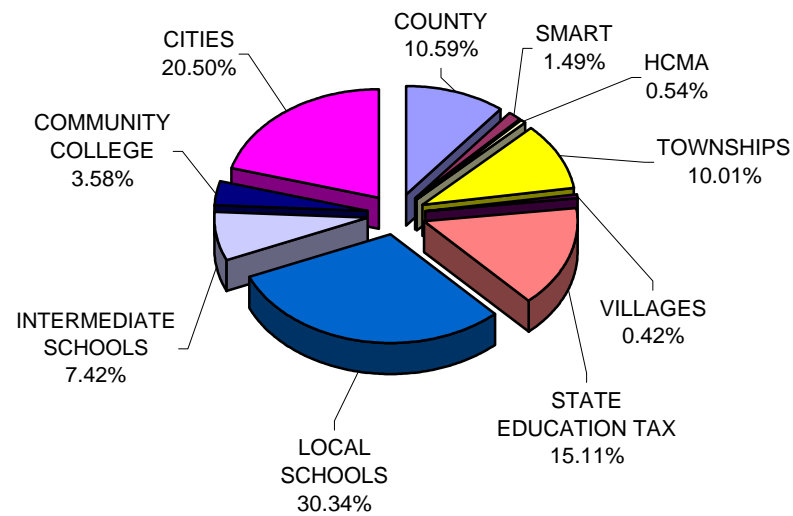
Sincerely yours,


David M. Diegel
Finance Director

MACOMB COUNTY, MICHIGAN

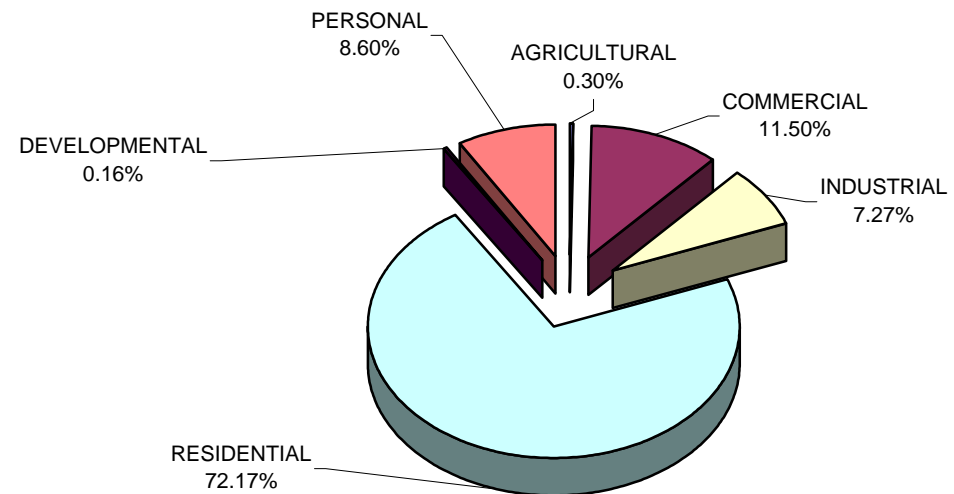
2006 TAXES LEVIED BY AUTHORITY

TAXING UNIT	TAXES	PERCENTAGE OF TOTAL
COUNTY	\$ 127,737,515	10.59%
SMART	\$ 17,920,611	1.49%
HCMA	\$ 6,518,244	0.54%
TOWNSHIPS	\$ 120,708,669	10.01%
VILLAGES	\$ 5,092,309	0.42%
STATE EDUCATION TAX	\$ 182,243,511	15.11%
LOCAL SCHOOLS	\$ 365,807,134	30.34%
INTERMEDIATE SCHOOLS	\$ 89,438,580	7.42%
COMMUNITY COLLEGE	\$ 43,167,413	3.58%
CITIES	\$ 247,195,662	20.50%
TOTAL	\$ 1,205,829,648	100.00%



2006 TAXABLE VALUE BY PROPERTY CLASSIFICATION

	TAXABLE VALUE	PERCENTAGE OF REVENUE SOURCE
AGRICULTURAL	\$ 90,754,653	0.30%
COMMERCIAL	\$ 3,493,197,828	11.50%
INDUSTRIAL	\$ 2,206,806,637	7.27%
RESIDENTIAL	\$ 21,920,822,199	72.17%
DEVELOPMENTAL	\$ 49,451,897	0.16%
PERSONAL	\$ 2,612,885,145	8.60%
TOTAL	\$ 30,373,918,359	100.00%



**MACOMB COUNTY - 2006 LEVY
MILLAGE PER \$1,000 TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	LOCAL SCHOOL DISTRICT				COMMUNITY COLLEGE		INTERMEDIATE SCHOOL DISTRICT		CITIES, TOWNSHIPS & VILLAGES			COUNTY		OTHER		TOTAL HOMESTEAD	TOTAL NON-HOMESTEAD	
	VOTED				VOTED	DEBT	ALLOC.	VOTED	/ALLOC.	VOTED	DEBT	ALLOC.	DEBT	SMART	HCMA			
	SET	NON HOMESTEAD	ALL	DEBT														
ARMADA TOWNSHIP																		
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.7235	2.5577		4.2000	0.0055	0.5900	0.2146	26.4949	44.4949	(5)
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.7235	2.5577		4.2000	0.0055	0.5900	0.2146	24.5605	42.5605	(5)
BRUCE TOWNSHIP																		
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.7914	7.1534		4.2000	0.0055	0.5900	0.2146	29.2241	47.2241	(5)
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.7914	7.1534		4.2000	0.0055	0.5900	0.2146	31.1585	49.1585	(5)
Almont (Lapeer County)	6.0000	18.0000	0.0000	8.4500	1.4212	0.0000	0.1866	2.7429	0.7914	7.1534		4.2000	0.0055	0.5900	0.2146	31.7556	49.7556	(1) (5)
CHESTERFIELD TOWNSHIP																		
New Haven	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.8061	7.4940		4.2000	0.0055	0.5900	0.2146	30.6744	48.6744	(5)
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.8061	7.4940		4.2000	0.0055	0.5900	0.2146	30.6744	48.6744	(5)
Anchor Bay	6.0000	18.0000	0.0000	10.0000	1.4212	0.0000	0.2023	2.7407	0.8061	7.4940		4.2000	0.0055	0.5900	0.2146	33.6744	51.6744	(5)
CLINTON TOWNSHIP																		
Mt. Clemens	6.0000	18.0000	0.0000	9.4200	1.4212	0.0000	0.2023	2.7407	0.7514	14.0702	0.3300	4.2000	0.0055	0.5900	0.2146	39.9459	57.9459	(5)
Chippewa Valley	6.0000	18.0000	0.0000	7.6500	1.4212	0.0000	0.2023	2.7407	0.7514	12.2875	0.3300	4.2000	0.0055	0.5900	0.2146	36.3932	54.3932	(5)
Clintondale	6.0000	16.7643	0.0000	12.6500	1.4212	0.0000	0.2023	2.7407	0.7514	12.2875	0.3300	4.2000	0.0055	0.5900	0.2146	41.3932	58.1575	(5)
Fraser	6.0000	17.7840	0.0000	6.1500	1.4212	0.0000	0.2023	2.7407	0.7514	12.2875	0.3300	4.2000	0.0055	0.5900	0.2146	34.8932	52.6772	(5) (8)
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.7514	12.2875	0.3300	4.2000	0.0055	0.5900	0.2146	35.7432	53.7432	(5)
HARRISON TOWNSHIP																		
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	3.7561	2.9315	0.1035	4.2000	0.0055	0.5900	0.2146	29.1654	47.1654	
LAKE TOWNSHIP																		
South Lake	6.0000	12.9819	4.8497	3.8700	1.4212	0.0000	0.2023	2.7407	0.7794			4.2000	0.0055	0.5900	0.2146	24.8734	37.8553	
LENOX TOWNSHIP																		
Anchor Bay	6.0000	18.0000	0.0000	10.0000	1.4212	0.0000	0.2023	2.7407	0.8352	5.4425		4.2000	0.0055	0.5900	0.2146	31.6520	49.6520	
New Haven	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.8352	5.4425		4.2000	0.0055	0.5900	0.2146	28.6520	46.6520	
Richmond	6.0000	18.0000	0.0000	2.9000	1.4212	0.0000	0.2023	2.7407	0.8352	5.4425		4.2000	0.0055	0.5900	0.2146	24.5520	42.5520	
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.8352	5.4425		4.2000	0.0055	0.5900	0.2146	29.4914	47.4914	
MACOMB TOWNSHIP																		
Chippewa Valley	6.0000	18.0000	0.0000	7.6500	1.4212	0.0000	0.2023	2.7407	0.6789	3.8929		4.2000	0.0055	0.5900	0.2146	27.5961	45.5961	(5)
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.6789	3.8929		4.2000	0.0055	0.5900	0.2146	26.9461	44.9461	(5)
New Haven	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.6789	3.8929		4.2000	0.0055	0.5900	0.2146	26.9461	44.9461	(5)
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	0.6789	3.8929		4.2000	0.0055	0.5900	0.2146	23.4461	41.3777	(5)
RAY TOWNSHIP																		
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	0.7573	2.1739		4.2000	0.0055	0.5900	0.2146	21.8055	39.7371	(7)
New Haven	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.7573	2.1739		4.2000	0.0055	0.5900	0.2146	25.3055	43.3055	(7)
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.7573	2.1739		4.2000	0.0055	0.5900	0.2146	26.1449	44.1449	(7)
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.7573	2.1739		4.2000	0.0055	0.5900	0.2146	24.2105	42.2105	(7)

**MACOMB COUNTY - 2006 LEVY
MILLAGE PER \$1,000 TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	LOCAL SCHOOL DISTRICT				COMMUNITY COLLEGE		INTERMEDIATE SCHOOL DISTRICT		CITIES, TOWNSHIPS & VILLAGES			COUNTY		OTHER		TOTAL HOMESTEAD	TOTAL NON-HOMESTEAD
	SET	NON HOMESTEAD	ALL	DEBT	VOTED	DEBT	ALLOC.	VOTED	CHARTER /ALLOC.	VOTED	DEBT	ALLOC.	DEBT	SMART	HCMA		
RICHMOND TOWNSHIP																	
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.7908	1.5500		4.2000	0.0055	0.5900	0.2146	25.5545	43.5545
Richmond	6.0000	18.0000	0.0000	2.9000	1.4212	0.0000	0.2023	2.7407	0.7908	1.5500		4.2000	0.0055	0.5900	0.2146	20.6151	38.6151
Memphis(St. Clair Cty)	6.0000	17.6220	0.0000	7.0000	1.4212	0.0000	0.1938	3.2358	0.7908	1.5500		4.2000	0.0055	0.5900	0.2146	25.2017	42.8237 (2)
SHELBY TOWNSHIP																	
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	2.2262	7.0737		4.2000	0.0055	0.5900	0.2146	28.1742	46.1058
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	2.2262	7.0737		4.2000	0.0055	0.5900	0.2146	30.5792	48.5792
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	5.1800	1.4212	0.0000	0.2003	3.1687	2.2262	7.0737		4.2000	0.0055	0.5900	0.2146	30.2802	48.2802 (3)
WASHINGTON TOWNSHIP																	
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.6185	7.1217		4.2000	0.0055	0.5900	0.2146	29.0195	47.0195 (5)
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	0.6185	7.1217		4.2000	0.0055	0.5900	0.2146	26.6145	44.5461 (5)
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	5.1800	1.4212	0.0000	0.2003	3.1687	0.6185	7.1217		4.2000	0.0055	0.5900	0.2146	28.7205	46.7205 (3) (5)
Romeo(Woodland Acres)	6.0000	18.0000	1.2050	4.4071	1.4212	0.0000	0.2023	2.7407	0.6185	7.1217		4.2000	0.0055	0.5900	0.2146	28.7266	46.7266 (5)
CITY, CENTER LINE																	
Center Line 2	6.0000	3.8978	14.1022	2.0000	1.4212	0.0000	0.2023	2.7407	14.6630	3.4303	5.1723	4.2000	0.0055	0.5900	0.2146	54.7421	58.6399
Center Line 2a	6.0000	3.8978	14.1022	2.0000	1.4212	0.0000	0.2023	2.7407	14.6630	3.4303	5.1723	4.2000	0.0055	0.5900	0.2146	54.7421	58.6399
Van Dyke	6.0000	18.0000	1.9906	4.0000	1.4212	0.0000	0.2023	2.7407	14.6630	3.4303	5.1723	4.2000	0.0055	0.5900	0.2146	44.6305	62.6305
CITY, EASTPOINTE																	
East Detroit	6.0000	17.9190	0.0000	3.6000	1.4212	0.0000	0.2023	2.7407	12.1815	11.1842	2.4352	4.2000	0.0055	0.5900	0.2146	44.7752	62.6942
South Lake	6.0000	12.9819	4.8497	3.8700	1.4212	0.0000	0.2023	2.7407	12.1815	11.1842	2.4352	4.2000	0.0055	0.5900	0.2146	49.8949	62.8768
CITY, FRASER																	
Fraser	6.0000	17.7840	0.0000	6.1500	1.4212	0.0000	0.2023	2.7407	16.1128	0.6000	1.4254	4.2000	0.0055	0.5900	0.2146	39.6625	57.4465 (8)
CITY, MEMPHIS (St. Clair County)																	
	6.0000	17.6220	0.0000	7.0000	1.4212	0.0000	0.1938	3.2358	14.3889			4.2000	0.0055	0.5900	0.2146	37.2498	54.8718 (2)
CITY, MOUNT CLEMENS																	
Mount Clemens	6.0000	18.0000	0.0000	9.4200	1.4212	0.0000	0.2023	2.7407	13.7097	4.5062	3.0275	4.2000	0.0055	0.5900	0.2146	46.0377	64.0377 (5)
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	13.7097	4.5062	3.0275	4.2000	0.0055	0.5900	0.2146	43.6177	61.6177 (5)
CITY, NEW BALTIMORE																	
Anchor Bay	6.0000	18.0000	0.0000	10.0000	1.4212	0.0000	0.2023	2.7407	9.8299	1.3446	2.7210	4.2000	0.0055	0.5900	0.2146	39.2698	57.2698
CITY, RICHMOND																	
Richmond	6.0000	18.0000	0.0000	2.9000	1.4212	0.0000	0.2023	2.7407	16.6526		2.0000	4.2000	0.0055	0.5900	0.2146	36.9269	54.9269
CITY, ROSEVILLE																	
Roseville	6.0000	18.0000	0.0000	5.2000	1.4212	0.0000	0.2023	2.7407	13.6601	2.5399	0.1800	4.2000	0.0055	0.5900	0.2146	36.9543	54.9543 (6)
Fraser	6.0000	17.7840	0.0000	6.1500	1.4212	0.0000	0.2023	2.7407	13.6601	2.5399	0.1800	4.2000	0.0055	0.5900	0.2146	37.9043	55.6883 (6) (8)

**MACOMB COUNTY - 2006 LEVY
MILLAGE PER \$1,000 TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	LOCAL SCHOOL DISTRICT VOTED				COMMUNITY COLLEGE		INTERMEDIATE SCHOOL DISTRICT		CITIES, TOWNSHIPS & VILLAGES			COUNTY		OTHER		TOTAL HOMESTEAD	TOTAL NON-HOMESTEAD
	SET	NON HOMESTEAD	ALL	DEBT	VOTED	DEBT	ALLOC.	VOTED	CHARTER /ALLOC.	VOTED	DEBT	ALLOC.	DEBT	SMART	HCMA		
CITY, ST. CLAIR SHORES																	
Lakeshore	6.0000	18.0000	0.0000	3.9500	1.4212	0.0000	0.2023	2.7407	8.6605	7.3869	2.2281	4.2000	0.0055	0.5900	0.2146	37.5998	55.5998
Lakeview	6.0000	18.0000	0.0000	4.4700	1.4212	0.0000	0.2023	2.7407	8.6605	7.3869	2.2281	4.2000	0.0055	0.5900	0.2146	38.1198	56.1198
L'Anse Creuse	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	8.6605	7.3869	2.2281	4.2000	0.0055	0.5900	0.2146	40.6498	58.6498
South Lake	6.0000	12.9819	4.8497	3.8700	1.4212	0.0000	0.2023	2.7407	8.6605	7.3869	2.2281	4.2000	0.0055	0.5900	0.2146	42.3695	55.3514
CITY, STERLING HEIGHTS																	
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	8.9776	1.3260	0.4214	4.2000	0.0055	0.5900	0.2146	29.5993	47.5309
Warren Consolidated	6.0000	11.4470	7.5494	2.2800	1.4212	0.0000	0.2023	2.7407	8.9776	1.3260	0.4214	4.2000	0.0055	0.5900	0.2146	35.9287	47.3757
CITY, UTICA																	
Utica	6.0000	17.9316	0.0000	3.5000	1.4212	0.0000	0.2023	2.7407	17.1885	2.5780	2.1533	4.2000	0.0055	0.5900	0.2146	40.7941	58.7257
CITY, WARREN																	
Warren Consolidated	6.0000	11.4470	7.5494	2.2800	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	42.1461	53.5931
Warren Woods	6.0000	18.0000	0.0000	6.6000	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	38.9167	56.9167
Van Dyke	6.0000	18.0000	1.9906	4.0000	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	38.3073	56.3073
Fitzgerald	6.0000	18.0000	3.5000	4.6000	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	40.4167	58.4167
Center Line	6.0000	3.8978	14.1022	2.0000	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	48.4189	52.3167
East Detroit	6.0000	17.9190	0.0000	3.6000	1.4212	0.0000	0.2023	2.7407	8.7724	8.1700		4.2000	0.0055	0.5900	0.2146	35.9167	53.8357
VILLAGES																	
ARMADA (ARMADA TWP.)																	
Armada	6.0000	18.0000	0.8394	7.0000	1.4212	0.0000	0.2023	2.7407	0.7235	15.7769	1.6400	4.2000	0.0055	0.5900	0.2146	41.3541	59.3541 (5)
ROMEO (BRUCE TOWNSHIP)																	
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.7914	13.9524		4.2000	0.0055	0.5900	0.2146	36.0231	54.0231 (5)
ROMEO (WASHINGTON TWP.)																	
Romeo	6.0000	18.0000	1.2050	4.7000	1.4212	0.0000	0.2023	2.7407	0.6185	14.8608		4.2000	0.0055	0.5900	0.2146	36.7586	54.7586 (5)
GROSSE POINT SHORES (LAKE TWP.)																	
South Lake	6.0000	12.9819	4.8497	3.8700	1.4212	0.0000	0.2023	2.7407	0.7794	14.2996		4.2000	0.0055	0.5900	0.2146	39.1730	52.1549
NEW HAVEN (LENOX TWP.)																	
New Haven	6.0000	18.0000	0.0000	7.0000	1.4212	0.0000	0.2023	2.7407	0.8352	18.6156		4.2000	0.0055	0.5900	0.2146	41.8251	59.8251

MACOMB COUNTY
2006 TAX LEVIES

	STATE EQUALIZED VALUE	TAXABLE VALUE	COUNTY TAXES		OTHER	
			OPERATING	DEBT	SMART	HCMA
Armada Township (includes Village of Armada)	\$ 314,151,515	\$ 232,093,659	\$ 974,793	\$ 1,277	\$ 136,935	\$ 49,807
Bruce Township (includes Village of Romeo)	645,810,000	499,812,900	2,099,214	2,749	294,890	107,260
Chesterfield Township	2,036,746,085	1,747,201,794	7,338,248	9,610	1,030,849	374,950
Clinton Township	3,732,288,400	3,072,612,010	12,904,970	16,899	1,812,841	659,383
Harrison Township	1,204,283,067	960,733,095	4,035,079	5,284	566,833	206,173
Lake Township (includes Village of Grosse Pointe Shores)	17,611,579	13,647,180	57,318	75	8,052	2,929
Lenox Township (includes Village of New Haven)	444,183,278	272,047,257	1,142,598	1,496	160,508	58,381
Macomb Township	3,616,546,910	3,091,084,360	12,982,554	17,001	1,823,740	663,347
Ray Township	286,281,199	193,949,984	814,590	1,067	114,430	41,622
Richmond Township	201,394,599	139,806,407	587,187	769	82,486	30,002
Shelby Township	4,134,142,495	3,312,000,633	13,910,403	18,216	1,954,080	710,755
Washington Township (includes Village of Romeo)	1,465,966,880	1,177,559,490	4,945,750	6,477	694,760	252,704
Total Township & Village	\$ 18,099,406,007	\$ 14,712,548,769	\$ 61,792,704	\$ 80,920	\$ 8,680,404	\$ 3,157,313
City of Center Line	\$ 299,101,037	\$ 251,270,837	\$ 1,055,338	\$ 1,382	\$ 148,250	\$ 53,923
City of Eastpointe	917,696,275	751,638,985	3,156,884	4,134	443,467	161,302
City of Fraser	706,666,662	590,797,059	2,481,348	3,249	348,570	126,785
City of Memphis	23,894,420	18,581,586	78,043	102	10,963	3,988
City of Mount Clemens	602,766,300	425,201,800	1,785,848	2,339	250,869	91,248
City of New Baltimore	506,738,026	433,652,783	1,821,342	2,385	255,855	93,062
City of Richmond	228,183,466	197,245,753	828,432	1,085	116,375	42,329
City of Roseville	1,602,610,883	1,333,034,408	5,598,745	7,332	786,490	286,069
City of St. Clair Shores	2,478,415,200	1,923,482,600	8,078,627	10,579	1,134,855	412,779
City of Sterling Heights	6,007,307,500	4,951,656,700	20,796,958	27,234	2,921,477	1,062,626
City of Utica	264,298,244	199,472,736	837,785	1,097	117,689	42,807
City of Warren	5,491,244,899	4,585,334,343	19,258,404	25,219	2,705,347	984,013
Total City	\$ 19,128,922,912	\$ 15,661,369,590	\$ 65,777,754	\$ 86,137	\$ 9,240,207	\$ 3,360,931
Total City, Township & Village	\$ 37,228,328,919	\$ 30,373,918,359	\$ 127,570,458	\$ 167,057	\$ 17,920,611	\$ 6,518,244

MACOMB COUNTY
2006 TAX LEVIES

	STATE EQUALIZED VALUE	TAXABLE VALUE	SCHOOL TAXES			
			SET	ALLOCATED	VOTED	DEBT
Armada Township (includes Village of Armada)	\$ 314,151,515	\$ 232,093,659	\$ 1,392,562	\$ 46,952	\$ 2,234,582	\$ 1,558,779
Bruce Township (includes Village of Romeo)	645,810,000	499,812,900	2,998,877	100,591	6,286,252	2,479,766
Chesterfield Township	2,036,746,085	1,747,201,794	10,483,211	353,459	17,334,056	14,422,206
Clinton Township	3,732,288,400	3,072,612,010	18,435,672	621,590	30,131,011	24,850,325
Harrison Township	1,204,283,067	960,733,095	5,764,399	194,356	8,357,923	6,725,132
Lake Township (includes Village of Grosse Pointe Shores)	17,611,579	13,647,180	81,883	2,761	153,904	52,815
Lenox Township (includes Village of New Haven)	444,183,278	272,047,257	1,632,284	55,036	3,284,423	1,637,964
Macomb Township	3,616,546,910	3,091,084,360	18,546,506	625,326	22,389,916	19,995,215
Ray Township	286,281,199	193,949,984	1,163,700	39,235	1,837,907	1,153,077
Richmond Township	201,394,599	139,806,407	838,838	28,076	1,037,364	712,366
Shelby Township	4,134,142,495	3,312,000,633	19,872,004	670,018	31,115,978	11,676,438
Washington Township (includes Village of Romeo)	1,465,966,880	1,177,559,490	7,065,357	238,091	11,027,948	5,338,331
Total Township & Village	\$ 18,099,406,007	\$ 14,712,548,769	\$ 88,275,293	\$ 2,975,491	\$ 135,191,264	\$ 90,602,414
City of Center Line	\$ 299,101,037	\$ 251,270,837	\$ 1,507,625	\$ 50,833	\$ 4,995,849	\$ 525,089
City of Eastpointe	917,696,275	751,638,985	4,509,834	152,056	6,540,878	2,729,190
City of Fraser	706,666,662	590,797,059	3,544,782	119,518	7,286,788	3,633,402
City of Memphis	23,894,420	18,581,586	111,490	3,601	183,656	130,071
City of Mount Clemens	602,766,300	425,201,800	2,551,211	86,018	5,782,351	3,934,920
City of New Baltimore	506,738,026	433,652,783	2,601,917	87,728	3,574,174	4,336,528
City of Richmond	228,183,466	197,245,753	1,183,475	39,903	2,026,025	572,013
City of Roseville	1,602,610,883	1,333,034,408	7,998,206	269,673	16,151,175	7,032,901
City of St. Clair Shores	2,478,415,200	1,923,482,600	11,540,896	389,120	17,620,363	7,894,119
City of Sterling Heights	6,007,307,500	4,951,656,700	29,709,940	1,001,720	61,939,824	15,031,754
City of Utica	264,298,244	199,472,736	1,196,836	40,353	3,052,886	698,155
City of Warren	5,491,244,899	4,585,334,343	27,512,006	927,614	75,013,143	15,790,567
Total City	\$ 19,128,922,912	\$ 15,661,369,590	\$ 93,968,218	\$ 3,168,137	\$ 204,167,112	\$ 62,308,709
Total City, Township & Village	\$ 37,228,328,919	\$ 30,373,918,359	\$ 182,243,511	\$ 6,143,628	\$ 339,358,376	\$ 152,911,123

MACOMB COUNTY
2006 TAX LEVIES

	STATE EQUALIZED VALUE	TAXABLE VALUE	TOWNSHIP, CITY & VILLAGE TAXES			SPECIAL ASSESS. & OTHER	GRAND TOTAL TAXES
			ALLOCATED	VOTED	DEBT		
Armada Township (includes Village of Armada)	\$ 314,151,515	\$ 232,093,659	\$ 167,920	\$ 932,294	\$ -	308,219	\$ 7,804,120
Bruce Township (includes Village of Romeo)	645,810,000	499,812,900	395,552	3,090,656	-	1,483,334	19,339,141
Chesterfield Township	2,036,746,085	1,747,201,794	1,408,419	4,357,521	-	8,520,833	65,633,362
Clinton Township	3,732,288,400	3,072,612,010	2,308,761	10,349,852	1,013,962	27,822,694	130,927,960
Harrison Township	1,204,283,067	960,733,095	3,608,610	2,816,389	99,436	-	32,379,614
Lake Township (includes Village of Grosse Pointe Shores)	17,611,579	13,647,180	10,637	195,155	-	-	565,529
Lenox Township (includes Village of New Haven)	444,183,278	272,047,257	227,214	1,698,597	-	1,180,767	11,079,268
Macomb Township	3,616,546,910	3,091,084,360	2,098,537	8,169,427	-	3,751,640	91,063,209
Ray Township	286,281,199	193,949,984	146,878	421,628	-	-	5,734,134
Richmond Township	201,394,599	139,806,407	110,559	-	-	205,581	3,633,228
Shelby Township	4,134,142,495	3,312,000,633	7,373,176	23,428,099	-	-	110,729,167
Washington Township (includes Village of Romeo)	1,465,966,880	1,177,559,490	728,321	3,458,924	-	3,911,386	37,668,049
Total Township & Village	\$ 18,099,406,007	\$ 14,712,548,769	\$ 18,584,584	\$ 58,918,542	\$ 1,113,398	\$ 47,184,454	\$ 516,556,781
City of Center Line	\$ 299,101,037	\$ 251,270,837	\$ 3,684,384	\$ 861,934	\$ 1,299,648	\$ -	\$ 14,184,255
City of Eastpointe	917,696,275	751,638,985	9,156,090	8,406,481	1,830,391	17,047	37,107,754
City of Fraser	706,666,662	590,797,059	9,519,395	354,478	842,122	-	28,260,437
City of Memphis	23,894,420	18,581,586	267,369	-	-	-	789,283
City of Mount Clemens	602,766,300	425,201,800	5,829,389	1,916,044	1,287,298	65,423	23,582,958
City of New Baltimore	506,738,026	433,652,783	4,262,763	583,090	1,179,969	-	18,798,813
City of Richmond	228,183,466	197,245,753	3,284,655	-	394,492	-	8,488,784
City of Roseville	1,602,610,883	1,333,034,408	18,209,383	3,385,774	239,946	-	59,965,694
City of St. Clair Shores	2,478,415,200	1,923,482,600	16,658,321	14,208,574	4,285,712	-	82,233,945
City of Sterling Heights	6,007,307,500	4,951,656,700	44,453,993	6,565,897	2,086,628	-	185,598,051
City of Utica	264,298,244	199,472,736	3,428,637	514,241	429,525	-	10,360,011
City of Warren	5,491,244,899	4,585,334,343	40,224,387	37,462,182	-	-	219,902,882
Total City	\$ 19,128,922,912	\$ 15,661,369,590	\$ 158,978,766	\$ 74,258,695	\$ 13,875,731	\$ 82,470	\$ 689,272,867
Total City, Township & Village	\$ 37,228,328,919	\$ 30,373,918,359	\$ 177,563,350	\$ 133,177,237	\$ 14,989,129	\$ 47,266,924	\$ 1,205,829,648

MACOMB COUNTY
2006 INDUSTRIAL FACILITIES TAX LEVIES

IFT TAX RATE PER \$1000 TAXABLE VALUE

<u>GOVERNMENTAL UNIT/ Local School District</u>	<u># OF CERTIFICATES</u>	<u>TAXABLE VALUE</u>	<u>CITY OR</u>				<u>TOTAL</u>	<u>TOTAL TAXES</u>	
			<u>SCHOOLS</u>	<u>TWNSHPS</u>	<u>COUNTY</u>	<u>SMART</u>	<u>HCMA</u>		
Armada Township									
Armada Schools - Post 1993	2	290,693	21.1018	1.6406	2.1028	0.2950	0.1073	25.2475	7,339
Romeo Schools - Post 1993	10	4,633,420	20.1346	1.6406	2.1028	0.2950	0.1073	24.2803	112,501
Bruce Township									
Romeo Schools (new)	4	13,093,400	22.6902	3.9724	2.1028	0.2950	0.1073	29.1676	381,903
Romeo Schools - Post 1993	88	90,599,508	20.1346	3.9724	2.1028	0.2950	0.1073	26.6121	2,411,039
Chesterfield Township									
New Haven Schools-Post 1993	23	15,175,985	20.6821	4.1501	2.1028	0.2950	0.1073	27.3372	414,869
Anchor Bay Schools-Post 1993	10	3,411,920	22.1821	4.1501	2.1028	0.2950	0.1073	28.8372	98,390
L'Anse Creuse Schools(Rehab) - Post 1993	1	3,007,988	35.3642	8.3001	4.2055	0.5900	0.2146	48.6744	146,412
L'Anse Creuse Schools - Post 1993	44	22,238,427	20.6821	4.1501	2.1028	0.2950	0.1073	27.3372	607,936
Clinton Township									
L'Anse Creuse Schools (New)	1	1,000	25.0197	6.6845	2.1028	0.2950	0.1073	34.2092	34
Chippewa Valley Schls - Post 1993	18	2,831,546	21.0071	6.6845	2.1028	0.2950	0.1073	30.1966	85,503
Fraser Schools - Post 1993	13	6,130,429	20.1491	6.6845	2.1028	0.2950	0.1073	29.3386	179,858
L'Anse Creuse Schools - Post 1993	155	91,006,484	20.6821	6.6845	2.1028	0.2950	0.1073	29.8716	2,718,509
Clintondale Schools - Post 1993	5	437,422	22.8893	6.6845	2.1028	0.2950	0.1073	32.0788	14,032
Harrison									
L'Anse Creuse Schools - Post 1993	8	5,424,650	20.6821	3.3956	2.1028	0.2950	0.1073	26.5827	144,202

MACOMB COUNTY
2006 INDUSTRIAL FACILITIES TAX LEVIES

IFT TAX RATE PER \$1000 TAXABLE VALUE

<u>GOVERNMENTAL UNIT/ Local School District</u>	<u># OF CERTIFICATES</u>	<u>TAXABLE VALUE</u>	<u>CITY OR</u>				<u>TOTAL</u>	<u>TOTAL TAXES</u>	
			<u>SCHOOLS</u>	<u>TWNSHPS</u>	<u>COUNTY</u>	<u>SMART</u>	<u>HCMA</u>		
Macomb Township									
Chippewa Valley Schls - Post 1993	12	19,991,290	21.0071	2.2859	2.1028	0.2950	0.1073	25.7981	515,736
L'Anse Creuse Schools - Post 1993	1	1,072,700	20.6821	2.2859	2.1028	0.2950	0.1073	25.4731	27,325
Shelby Township									
Utica Schools - Post 1993	5	12,880,723	18.8979	4.6500	2.1028	0.2950	0.1073	26.0529	335,580
Washington Township									
Romeo Schools - Post 1993	8	1,710,920	20.1346	3.8701	2.1028	0.2950	0.1073	26.5098	45,356
Center Line, City of									
Center Line Schools - Post 1993	6	4,723,106	18.1821	11.6328	2.1028	0.2950	0.1073	32.3200	152,651
Fraser, City of									
Fraser Schools - Post 1993	30	16,487,410	20.1491	9.0691	2.1028	0.2950	0.1073	31.7233	523,034
Memphis, City of									
Memphis - Post 1993	1	134,700	20.7364	7.1945	2.1028	0.2950	0.1073	30.4359	4,100
Mount Clemens, City of									
Mount Clemens Schools - Post 1993	5	1,616,400	21.8921	10.6217	2.1028	0.2950	0.1073	35.0189	56,604
L'Anse Creuse Schools - Post 1993	1	4,858,500	20.6821	10.6217	2.1028	0.2950	0.1073	33.8089	164,260

MACOMB COUNTY
2006 INDUSTRIAL FACILITIES TAX LEVIES

IFT TAX RATE PER \$1000 TAXABLE VALUE

GOVERNMENTAL UNIT/ Local School District	# OF CERTIFICATES	TAXABLE VALUE	CITY OR					TOTAL	TOTAL TAXES
			SCHOOLS	TWNSHPS	COUNTY	SMART	HCMA		
New Baltimore, City of Anchor Bay Schools - Post 1993	7	3,779,939	22.1821	6.9478	2.1028	0.2950	0.1073	31.6349	119,578
Richmond, City of Richmond - Post 1993	1	1,131,173	18.6321	9.3263	2.1028	0.2950	0.1073	30.4635	34,459
Roseville, City of Roseville Schools - Post 1993	6	2,045,679	19.7821	8.1900	2.1028	0.2950	0.1073	30.4772	62,346
Fraser Schools - Post 1993	2	562,865	20.1491	8.1900	2.1028	0.2950	0.1073	30.8442	17,361
Sterling Heights, City of Warren Consolid Schls - Post 1993	42	222,433,050	18.8203	5.3625	2.1028	0.2950	0.1073	26.6879	5,936,260
Utica Schools - Post 1993	52	221,189,700	18.8979	5.3625	2.1028	0.2950	0.1073	26.7655	5,920,242
Utica, City of Utica Schools - Post 1993	2	200,194	18.8979	10.9599	2.1028	0.2950	0.1073	32.3629	6,479
Warren, City of Fitzgerald Schools (new)	1	4,403,888	24.8847	8.4712	2.1028	0.2950	0.1073	35.8609	157,927
Center Line Schools - Post 1993	10	43,503,743	18.1821	8.4712	2.1028	0.2950	0.1073	29.1584	1,268,497
Van Dyke Schools - Post 1993	14	15,992,356	20.1774	8.4712	2.1028	0.2950	0.1073	31.1537	498,220
Fitzgerald Schools - Post 1993	13	118,738,242	21.2321	8.4712	2.1028	0.2950	0.1073	32.2084	3,824,363
Warren Consolidated - Post 1993	16	195,820,443	18.8203	8.4712	2.1028	0.2950	0.1073	29.7966	5,834,774
Warren Woods Schools - Post 1993	5	5,910,677	20.4821	8.4712	2.1028	0.2950	0.1073	31.4584	185,940
Warren Consolidated (REHAB)- Post 1993	10	64,842,630	31.6406	16.9424	4.2055	0.5900	0.2146	53.5931	3,475,118
TOTAL		\$ 1,222,313,200							\$ 36,488,737

MACOMB COUNTY
2006 TIFA DDA TAX LEVIES

GOVERNMENTAL UNIT/ Local School District		BASE YEAR	EXPIRATION DATE	INITIAL VALUE	CAPTURED VALUE	TAXES CAPTURED					TOTAL
						SCHOOLS	CITY OR TWNSHPS	COUNTY	SMART	HCMA	
Armada Township Armada Schools	DDA	2003	N/A	\$ 5,420,120	\$ 1,078,298	\$	\$ 3,538	\$ 4,535	\$ 636	231	\$ 8,940
Bruce Township Romeo Schools	DDA	1986	N/A	1,506,230	1,748,870		13,894	7,355	1,032	375	22,656
Clinton Township Clintondale	DDA	2002	2017	50,199,151	11,605,294		155,150	48,806	6,847	2,490	213,293
Mt Clemens	DDA	2002	2017	14,298,956	1,669,004		25,288	7,019	985	358	33,650
Washington Township Romeo Schools	DDA	1990	2005	2,440,162	4,117,928		31,874	17,318	2,430	884	52,506
Center Line, City of Center Line Schools	DDA	1994	2023	18,468,595	5,965,313		138,787	25,087	3,520	1,280	168,674
Center Line Schools 2A	DDA	1994	2023	311,145	71,930		1,673	303	42	15	2,033
Eastpointe, City of East Detroit	DDA	1987	N/A	3,831,270	4,852,139		125,190	20,406	2,863	1,041	149,500
Mount Clemens, City of Mount Clemens Schools	TIFA	1985	2007	9,159,600	23,705,700		503,590	99,694	13,986	5,087	622,357
New Baltimore, City of	DDA	1989	2009	2,453,825	3,325,797		46,214	13,987	1,962	714	62,877
	TIFA	1999	2019	9,288,000	5,764,731		80,104	24,244	3,401	1,237	108,986
Richmond, City of Richmond	TIFA	1984	2025	9,062,907	34,605,780		645,488	145,535	20,417	7,426	818,866
St. Clair Shores, City of Lakeview	TIFA	1986	N/A	7,322,031	12,875,569		235,307	54,148	7,597	2,763	299,815
South Lake	TIFA	1986	N/A	14,385,397	24,987,303		456,655	105,084	14,743	5,362	581,844
Sterling Heights, City of Utica	TIFA	2002	2032	391,400	174,650		1,873	734	103	37	2,747
Utica, City of Utica	DDA	1990	2012	13,119,625	14,110,992		309,310	59,344	8,325	3,028	380,007
Warren, City of Center Line Schools	DDA	2002	2042	9,702,751	6,757,626		114,490	28,419	3,987	1,450	148,346
Van Dyke Schools	TIFA	1986	2011	12,155,613	11,734,405		198,809	49,349	6,923	2,518	257,599
Warren Consolidated Schools	DDA	2002	2042	408,897,484	57,766,128		978,697	242,935	34,082	12,397	1,268,111
TOTAL				\$ 586,994,142	\$ 225,839,159	\$ (4)	\$ 4,062,393	\$ 949,767	\$ 133,245	\$ 48,462	\$ 5,193,867

MACOMB COUNTY
FOOTNOTES TO 2006
APPORTIONMENT REPORT

- (1) Almont School District is serviced by Lapeer Intermediate School District.
- (2) Memphis School District is serviced by St. Clair Intermediate School District.
- (3) Rochester School District is serviced by Oakland Intermediate School District.
- (4) School Taxes can only be captured to make required payments on "eligible obligations", "eligible advances", or "other protected obligations". Thus an estimate of captured school taxes is not practical.
- (5) Library millage is included in the Township Voted column.
- (6) The City of Roseville will have a ballot proposal for an additional 5 mills at the 11/07/06 election.
- (7) Ray Township will have a ballot proposal for an additional .3 mills at the 11/07/06 election.
- (8) The following taxing jurisdictions levied taxes in excess of their allowable maximums. The excess collection will be returned to the appropriate taxpayers in the form of a credit against the 2007 tax levy:

	AS REPORTED ON						
	L - 4029						
FOR TAXING UNIT:	MAXIMUM ALLOWABLE	SUMMER LEVY	WINTER LEVY	TOTAL LEVY	OVER LEVY	TAXABLE VALUE	DOLLARS OVER LEVY
FRASER PUBLIC SCHOOLS	17.7840	18.0000		18.0000	-0.2160	\$ 423,527,706	\$ 91,481.98

FRASER PUBLIC SCHOOLS

33466 GARFIELD ROAD
FRASER, MICHIGAN 48026-1892
586-293-5100
TDD-586-293-4718

BUSINESS OFFICE

July 12, 2006

David M. Diegel
Finance Director
Macomb County Finance Department
12th Floor County Building
Mt. Clemens, MI 48043

Dear Mr. Diegel,

Subject: 2006 Tax Rate

Mr. Tom Gaeschke from your department called me on Monday, July 10th to review the L-4029 that we submitted for the 2006 property tax levy. We determined that the incorrect Headlee Millage Reduction Fraction was used in our calculation. As a result, we have over levied on non-homestead properties by .216 mills. In order to correct this error, we will credit the 2007 tax levy for the .216 mills that were over levied in 2006. Attached is a copy of the L-4029 as originally filed and a corrected version.

If you require any additional information, please contact me.

Very truly yours,



Laurie S. Videtta
Business Manager

Enclosures (2)

cc: Tom Gaeschke ✓