



2014 APPORTIONMENT REPORT

Prepared by: **Stephen L. Smigiel**
Interim Finance Director

As Presented to the Finance Committee: **October 09, 2014**

Amended for new millages passed **November 4, 2014**



Mark A. Hackel
County Executive



Mark A. Hackel
County Executive

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October 9, 2014

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Chair David Flynn
& the Macomb County Board of Commissioners
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RE: **2014 Property Tax Apportionment and Tax Levy Report**

The 2014 Apportionment Report is hereby submitted for your consideration and approval. The report presents an in-depth analysis of millage rates and property taxes levied by the various taxing authorities in the County. The General Property Tax Law requires the County Board of Commissioners to approve the apportionment report at its regular session in October of each year and, upon approval, direct the various taxing authorities in the County to levy the millage rates included in the report against all taxable property located within their boundaries.

The apportionments and millages included in the report 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. Public Act 213 of 1981, 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 the full levy based on State Equalized Valuation (Truth in Assessing Act).
4. Public Act 5 of 1982, 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. Public Act 312 of 1993, which amends MCLA 380-1211 so that school districts shall levy not more than 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.
6. Total authorized taxes are shown even though a portion of said taxes may be spread at a time other than the winter levy.

Chair David Flynn
& the Macomb County Board of Commissioners
October 9, 2014
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I respectfully 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 2014, 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, Cities, 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."

Please do not hesitate to contact my office should you have any questions regarding the enclosed information.

Sincerely,



Stephen L. Smigiel,
Interim Finance Director

**MACOMB COUNTY 2014
CERTIFIED TAX (MILLAGE) RATE TOTALS
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL	PRIOR YEAR RATES				
					HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL	
ARMADA TOWNSHIP									
Armada	29.2179	47.2179	35.2179	23.2179	(5) (7)	27.3129	45.3129	33.3129	21.3129
Romeo	26.6785	44.6785	32.6785	20.6785	(5) (7)	24.7735	42.7735	30.7735	18.7735
BRUCE TOWNSHIP									
Romeo	30.3769	48.3769	36.3769	24.3769	(5) (8)	29.9719	47.9719	35.9719	23.9719
Armada	32.9163	50.9163	38.9163	26.9163	(5) (8)	32.5113	50.5113	38.5113	26.5113
Almont (Lapeer County)	34.5134	52.0508	40.0508	28.5134	(1) (5) (8)	33.1084	51.1084	39.1084	27.1084
CHESTERFIELD TOWNSHIP									
New Haven	34.1199	52.1199	40.1199	28.1199	(5)	31.9924	49.9924	37.9924	25.9924
L'Anse Creuse	33.2999	51.2999	39.2999	27.2999	(5)	31.9924	49.9924	37.9924	25.9924
Anchor Bay	37.5999	55.5999	43.5999	31.5999	(5)	35.4924	53.4924	41.4924	29.4924
CLINTON TOWNSHIP									
Mt. Clemens	45.8789	63.8789	51.8789	39.8789	(5)	43.3239	61.3239	49.3239	37.3239
Chippewa Valley	41.5262	59.5262	47.5262	35.5262	(5)	39.7712	57.7712	45.7712	33.7712
Clintondale	45.8862	62.6505	50.6505	39.8862	(5)	44.7712	61.5355	49.5355	38.7712
Fraser	39.8862	57.8862	45.8862	33.8862	(5)	39.1212	57.1212	45.1212	33.1212
L'Anse Creuse	39.8862	57.8862	45.8862	33.8862	(5)	39.1212	57.1212	45.1212	33.1212
HARRISON TOWNSHIP									
L'Anse Creuse	31.3889	49.3889	37.3889	25.3889		30.4839	48.4839	36.4839	24.4839
LENOX TOWNSHIP									
Anchor Bay	34.1359	52.1359	40.1359	28.1359		32.9309	50.9309	38.9309	26.9309
New Haven	30.6559	48.6559	36.6559	24.6559		29.4309	47.4309	35.4309	23.4309
Richmond	28.7959	46.7959	34.7959	22.7959		26.4309	44.4309	32.4309	20.4309
Armada	30.6753	48.6753	36.6753	24.6753		30.2703	48.2703	36.2703	24.2703
MACOMB TOWNSHIP									
Chippewa Valley	30.2159	48.2159	36.2159	24.2159	(5)	28.4309	46.4309	34.4309	22.4309
L'Anse Creuse	28.5759	46.5759	34.5759	22.5759	(5)	27.7809	45.7809	33.7809	21.7809
New Haven	29.3959	47.3959	35.3959	23.3959	(5)	27.7809	45.7809	33.7809	21.7809
Utica	25.4259	43.3575	31.3575	19.4259	(5)	24.6309	42.5625	30.5625	18.6309
RAY TOWNSHIP									
Utica	24.0046	41.9362	29.9362	18.0046		23.5996	41.5312	29.5312	17.5996
New Haven	27.9746	45.9746	33.9746	21.9746		26.7496	44.7496	32.7496	20.7496
Armada	27.9940	45.9940	33.9940	21.9940		27.5890	45.5890	33.5890	21.5890
Romeo	25.4546	43.4546	31.4546	19.4546		25.0496	43.0496	31.0496	19.0496

**MACOMB COUNTY 2014
CERTIFIED TAX (MILLAGE) RATE TOTALS
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL	PRIOR YEAR RATES			
					HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL
<u>RICHMOND TOWNSHIP</u>								
Armada	28.1634	46.1634	34.1634	22.1634	27.7275	45.7275	33.7275	21.7275
Richmond	26.2840	44.2840	32.2840	20.2840	23.8881	41.8881	29.8881	17.8881
Memphis(St. Clair Cty)	28.4506	46.4038	34.4506	22.4506 (2)	28.0947	46.0947	34.0947	22.0947
<u>SHELBY TOWNSHIP</u>								
Utica	29.7472	47.6788	35.6788	23.7472	29.3422	47.2738	35.2738	23.3422
Romeo	31.1972	49.1972	37.1972	25.1972	30.7922	48.7922	36.7922	24.7922
Rochester(Oakland Cty)	32.7232	50.7232	38.7232	26.7232 (3)	32.6182	50.6182	38.6182	26.6182
<u>WASHINGTON TOWNSHIP</u>								
Romeo	29.4238	47.4238	35.4238	23.4238 (5)	29.0188	47.0188	35.0188	23.0188
Utica	27.9738	45.9054	33.9054	21.9738 (5)	27.5688	45.5004	33.5004	21.5688
Rochester(Oakland Cty)	30.9498	48.9498	36.9498	24.9498 (3) (5)	30.8448	48.8448	36.8448	24.8448
Romeo(Woodland Acres)	29.4238	47.4238	35.4238	23.4238 (5)	29.0188	47.0188	35.0188	23.0188
<u>CITY, CENTER LINE</u>								
Center Line	75.3093	76.7739	76.7739	69.3093	73.2802	74.7448	74.7448	67.2802
Van Dyke	64.9539	82.9539	70.9539	58.9539	60.6948	78.6948	66.6948	54.6948
<u>CITY, EASTPOINTE</u>								
East Detroit	50.7556	68.7556	56.7556	44.7556	50.1535	68.1535	56.1535	44.1535
South Lake	55.2972	68.2372	61.1288	49.2972	54.6951	67.6351	60.5267	48.6951
<u>CITY, FRASER</u>								
Fraser	44.4637	62.4637	50.4637	38.4637	44.0282	62.0282	50.0282	38.0282
<u>CITY, GROSSE POINTE SHORES</u>								
South Lake	46.0183	58.9583	51.8499	40.0183	45.6133	58.5533	51.4449	39.6133
<u>CITY, MEMPHIS</u>								
Memphis(St. Clair Cty)	39.0192	56.9724	45.0192	33.0192 (2)	38.6942	56.6942	44.6942	32.6942
<u>CITY, MOUNT CLEMENS</u>								
Mount Clemens	46.8612	64.8612	52.8612	40.8612 (5)	44.2762	62.2762	50.2762	38.2762
L'Anse Creuse	42.2612	60.2612	48.2612	36.2612 (5)	41.8562	59.8562	47.8562	35.8562
<u>CITY, NEW BALTIMORE</u>								
Anchor Bay	42.8171	60.8171	48.8171	36.8171	41.6088	59.6088	47.6088	35.6088
<u>CITY, RICHMOND</u>								
Richmond	39.2099	57.2099	45.2099	33.2099	36.8449	54.8449	42.8449	30.8449

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GOVERNMENTAL UNIT/ Local School District	HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL	PRIOR YEAR RATES			
					HOMESTEAD TOTAL	NON- HOMESTEAD TOTAL	PERSONAL COMMERCIAL TOTAL	PERSONAL INDUSTRIAL TOTAL
CITY, ROSEVILLE								
Roseville	50.8467	68.8467	56.8467	44.8467	49.6417	67.6417	55.6417	43.6417
Fraser	48.4467	66.4467	54.4467	42.4467	48.0417	66.0417	54.0417	42.0417
CITY, ST. CLAIR SHORES								
Lake Shore	44.3173	62.3173	50.3173	38.3173	43.0561	61.0561	49.0561	37.0561
Lakeview	45.3323	63.3323	51.3323	39.3323	44.4711	62.4711	50.4711	38.4711
L'Anse Creuse	44.5923	62.5923	50.5923	38.5923	43.7311	61.7311	49.7311	37.7311
South Lake	49.1339	62.0739	54.9655	43.1339	48.2727	61.2127	54.1043	42.2727
CITY, STERLING HEIGHTS								
Utica	35.6331	53.5647	41.5647	29.6331	32.7281	50.6597	38.6597	26.7281
Warren Consolidated	42.5434	53.3831	48.5434	36.5434	40.2610	50.7981	46.2610	34.2610
CITY, UTICA								
Utica	43.1226	61.0542	49.0542	37.1226	42.6593	60.5909	48.5909	36.6593
CITY, WARREN								
Warren Consolidated	55.2232	66.0629	61.2232	49.2232	55.4408	65.9779	61.4408	49.4408
Warren Woods	51.7829	69.7829	57.7829	45.7829	52.0179	70.0179	58.0179	46.0179
Van Dyke	53.6929	71.6929	59.6929	47.6929	51.0579	69.0579	57.0579	45.0579
Fitzgerald	55.0329	73.0329	61.0329	49.0329	54.5179	72.5179	60.5179	48.5179
Center Line	64.0483	65.5129	65.5129	58.0483	63.6433	65.1079	65.1079	57.6433
East Detroit	51.4629	69.4629	57.4629	45.4629	51.0579	69.0579	57.0579	45.0579
VILLAGES								
ARMADA (ARMADA TWP.)								
Armada	42.4561	60.4561	48.4561	36.4561 (5)	40.5671	58.5671	46.5671	34.5671
ROMEO (BRUCE TOWNSHIP)								
Romeo	39.3469	57.3469	45.3469	33.3469 (5)	38.4419	56.4419	44.4419	32.4419
ROMEO (WASHINGTON TWP.)								
Romeo	40.1753	58.1753	46.1753	34.1753 (5)	39.2703	57.2703	45.2703	33.2703
NEW HAVEN (LENOX TWP.)								
New Haven	43.2609	61.2609	49.2609	37.2609	42.0359	60.0359	48.0359	36.0359

**MACOMB COUNTY 2014
CERTIFIED TAX (MILLAGE) RATES SUMMARY
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GOVERNMENTAL UNIT/ Local School District	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL	COMM COLLEGE	INTERM SCHOOL	CITY, VILLAGE OR TOWNSHIP	COUNTY OPER.	COUNTY VETERAN	COUNTY DEBT	SMART	ART AUTH	ZOO AUTH	HCMA
ARMADA TOWNSHIP														
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	4.7812	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5) (7)
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	4.7812	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5) (7)
BRUCE TOWNSHIP														
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	8.4796	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5) (8)
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	8.4796	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5) (8)
Almont (Lapeer County)	15.4500	32.9874	20.9874	9.4500	1.5262	2.9295	8.4796	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (1) (5) (8)
CHESTERFIELD TOWNSHIP														
New Haven	13.8200	31.8200	19.8200	7.8200	1.5262	2.9430	9.7026	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	9.7026	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Anchor Bay	17.3000	35.3000	23.3000	11.3000	1.5262	2.9430	9.7026	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
CLINTON TOWNSHIP														
Mt. Clemens	17.6000	35.6000	23.6000	11.6000	1.5262	2.9430	17.6816	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Chippewa Valley	14.6400	32.6400	20.6400	8.6400	1.5262	2.9430	16.2889	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Clintondale	19.0000	35.7643	23.7643	13.0000	1.5262	2.9430	16.2889	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Fraser	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	16.2889	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	16.2889	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
HARRISON TOWNSHIP														
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	7.7916	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
LENOX TOWNSHIP														
Anchor Bay	17.3000	35.3000	23.3000	11.3000	1.5262	2.9430	6.2386	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
New Haven	13.8200	31.8200	19.8200	7.8200	1.5262	2.9430	6.2386	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Richmond	11.9600	29.9600	17.9600	5.9600	1.5262	2.9430	6.2386	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	6.2386	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
MACOMB TOWNSHIP														
Chippewa Valley	14.6400	32.6400	20.6400	8.6400	1.5262	2.9430	4.9786	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	4.9786	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
New Haven	13.8200	31.8200	19.8200	7.8200	1.5262	2.9430	4.9786	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	4.9786	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
RAY TOWNSHIP														
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	3.5573	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
New Haven	13.8200	31.8200	19.8200	7.8200	1.5262	2.9430	3.5573	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	3.5573	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	3.5573	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146

**MACOMB COUNTY 2014
CERTIFIED TAX (MILLAGE) RATES SUMMARY
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

<u>GOVERNMENTAL UNIT/ Local School District</u>	<u>HOMESTEAD SCHOOL</u>	<u>NON- HOMESTEAD SCHOOL</u>	<u>PERSONAL COMMERCIAL SCHOOL</u>	<u>PERSONAL INDUSTRIAL SCHOOL</u>	<u>COMM COLLEGE</u>	<u>INTERM SCHOOL</u>	<u>CITY, VILLAGE OR TOWNSHIP</u>	<u>COUNTY OPER.</u>	<u>COUNTY VETERAN</u>	<u>COUNTY DEBT</u>	<u>SMART</u>	<u>ART AUTH</u>	<u>ZOO AUTH</u>	<u>HCMA</u>
<u>RICHMOND TOWNSHIP</u>														
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	3.7267	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Richmond	11.9600	29.9600	17.9600	5.9600	1.5262	2.9430	3.7267	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Memphis(St. Clair Cty)	13.6400	31.5932	19.6400	7.6400	1.5262	3.4296	3.7267	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (2)
<u>SHELBY TOWNSHIP</u>														
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	9.2999	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	9.2999	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Rochester(Oakland Cty)	12.4000	30.4000	18.4000	6.4000	1.5262	3.3690	9.2999	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (3)
<u>WASHINGTON TOWNSHIP</u>														
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	7.5265	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	7.5265	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
Rochester(Oakland Cty)	12.4000	30.4000	18.4000	6.4000	1.5262	3.3690	7.5265	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (3) (5)
Romeo(Woodland Acres)	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	7.5265	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
<u>CITY, CENTER LINE</u>														
Center Line	25.5854	27.0500	27.0500	19.5854	1.5262	2.9430	39.1266	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Van Dyke	15.2300	33.2300	21.2300	9.2300	1.5262	2.9430	39.1266	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, EASTPOINTE</u>														
East Detroit	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	27.1583	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
South Lake	17.5416	30.4816	23.3732	11.5416	1.5262	2.9430	27.1583	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, FRASER</u>														
Fraser	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	20.8664	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, GROSSE POINTE SHORES</u>														
South Lake	17.5416	30.4816	23.3732	11.5416	1.5262	2.9430	17.8794	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, MEMPHIS</u>														
Memphis(St. Clair Cty)	13.6400	31.5932	19.6400	7.6400	1.5262	3.4296	14.2953	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (2)
<u>CITY, MOUNT CLEMENS</u>														
Mount Clemens	17.6000	35.6000	23.6000	11.6000	1.5262	2.9430	18.6639	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	18.6639	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
<u>CITY, NEW BALTIMORE</u>														
Anchor Bay	17.3000	35.3000	23.3000	11.3000	1.5262	2.9430	14.9198	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, RICHMOND</u>														
Richmond	11.9600	29.9600	17.9600	5.9600	1.5262	2.9430	16.6526	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146

**MACOMB COUNTY 2014
CERTIFIED TAX (MILLAGE) RATES SUMMARY
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

<u>GOVERNMENTAL UNIT/ Local School District</u>	<u>HOMESTEAD SCHOOL</u>	<u>NON- HOMESTEAD SCHOOL</u>	<u>PERSONAL COMMERCIAL SCHOOL</u>	<u>PERSONAL INDUSTRIAL SCHOOL</u>	<u>COMM COLLEGE</u>	<u>INTERM SCHOOL</u>	<u>CITY, VILLAGE OR TOWNSHIP</u>	<u>COUNTY OPER.</u>	<u>COUNTY VETERAN</u>	<u>COUNTY DEBT</u>	<u>SMART</u>	<u>ART AUTH</u>	<u>ZOO AUTH</u>	<u>HCMA</u>
<u>CITY, ROSEVILLE</u>														
Roseville	15.4000	33.4000	21.4000	9.4000	1.5262	2.9430	24.8494	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Fraser	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	24.8494	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, ST. CLAIR SHORES</u>														
Lake Shore	12.7250	30.7250	18.7250	6.7250	1.5262	2.9430	20.9950	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Lakeview	13.7400	31.7400	19.7400	7.7400	1.5262	2.9430	20.9950	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	20.9950	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
South Lake	17.5416	30.4816	23.3732	11.5416	1.5262	2.9430	20.9950	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, STERLING HEIGHTS</u>														
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	15.1858	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Warren Consolidated	16.7603	27.6000	22.7603	10.7603	1.5262	2.9430	15.1858	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, UTICA</u>														
Utica	9.8500	27.7816	15.7816	3.8500	1.5262	2.9430	22.6753	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>CITY, WARREN</u>														
Warren Consolidated	16.7603	27.6000	22.7603	10.7603	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Warren Woods	13.3200	31.3200	19.3200	7.3200	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Van Dyke	15.2300	33.2300	21.2300	9.2300	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Fitzgerald	16.5700	34.5700	22.5700	10.5700	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
Center Line	25.5854	27.0500	27.0500	19.5854	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
East Detroit	13.0000	31.0000	19.0000	7.0000	1.5262	2.9430	27.8656	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146
<u>VILLAGES</u>														
<u>ARMADA (ARMADA TWP.)</u>														
Armada	13.8394	31.8394	19.8394	7.8394	1.5262	2.9430	18.0194	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
<u>ROMEO (BRUCE TOWNSHIP)</u>														
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	17.4496	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
<u>ROMEO (WASHINGTON TWP.)</u>														
Romeo	11.3000	29.3000	17.3000	5.3000	1.5262	2.9430	18.2780	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146 (5)
<u>NEW HAVEN (LENOX TWP.)</u>														
New Haven	13.8200	31.8200	19.8200	7.8200	1.5262	2.9430	18.8436	4.5685	0.0400	0.0050	1.0000	0.2000	0.1000	0.2146

**MACOMB COUNTY 2014
CERTIFIED SCHOOL TAX (MILLAGE) RATES
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	SET	OPERATING NON - HOMESTEAD	OPERATING ALL	OPERATING PERSONAL COMERCIAL	SINKING FUND	DEBT	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL
ARMADA TOWNSHIP										
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
Romeo	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
BRUCE TOWNSHIP										
Romeo	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
Almont (Lapeer County)	6.0000	17.5374	0.0000	5.5374	1.0000	8.4500	15.4500	32.9874	20.9874	9.4500
CHESTERFIELD TOWNSHIP										
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.8200	13.8200	31.8200	19.8200	7.8200
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
Anchor Bay	6.0000	18.0000	0.5000	6.0000	0.0000	10.8000	17.3000	35.3000	23.3000	11.3000
CLINTON TOWNSHIP										
Mt. Clemens	6.0000	18.0000	0.0000	6.0000	0.0000	11.6000	17.6000	35.6000	23.6000	11.6000
Chippewa Valley	6.0000	18.0000	0.0000	6.0000	0.0000	8.6400	14.6400	32.6400	20.6400	8.6400
Clintondale	6.0000	16.7643	0.0000	4.7643	0.0000	13.0000	19.0000	35.7643	23.7643	13.0000
Fraser	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
HARRISON TOWNSHIP										
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
LENOX TOWNSHIP										
Anchor Bay	6.0000	18.0000	0.5000	6.0000	0.0000	10.8000	17.3000	35.3000	23.3000	11.3000
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.8200	13.8200	31.8200	19.8200	7.8200
Richmond	6.0000	18.0000	0.0000	6.0000	0.0000	5.9600	11.9600	29.9600	17.9600	5.9600
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
MACOMB TOWNSHIP										
Chippewa Valley	6.0000	18.0000	0.0000	6.0000	0.0000	8.6400	14.6400	32.6400	20.6400	8.6400
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.8200	13.8200	31.8200	19.8200	7.8200
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
RAY TOWNSHIP										
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.8200	13.8200	31.8200	19.8200	7.8200
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
Romeo	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000

**MACOMB COUNTY 2014
CERTIFIED SCHOOL TAX (MILLAGE) RATES
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	SET	OPERATING NON - HOMESTEAD	OPERATING ALL	OPERATING PERSONAL COMERCIAL	SINKING FUND	DEBT	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL
<u>RICHMOND TOWNSHIP</u>										
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
Richmond	6.0000	18.0000	0.0000	6.0000	0.0000	5.9600	11.9600	29.9600	17.9600	5.9600
Memphis(St. Clair Cty)	6.0000	17.9532	0.0000	6.0000	0.0000	7.6400	13.6400	31.5932	19.6400	7.6400
<u>SHELBY TOWNSHIP</u>										
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
Romeo	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	6.0000	0.0000	6.4000	12.4000	30.4000	18.4000	6.4000
<u>WASHINGTON TOWNSHIP</u>										
Romeo	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	6.0000	0.0000	6.4000	12.4000	30.4000	18.4000	6.4000
Romeo(Woodland Acres)	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
<u>CITY, CENTER LINE</u>										
Center Line	6.0000	1.4646	16.5354	1.4646	0.0000	3.0500	25.5854	27.0500	27.0500	19.5854
Van Dyke	6.0000	18.0000	0.0000	6.0000	0.0000	9.2300	15.2300	33.2300	21.2300	9.2300
<u>CITY, EASTPOINTE</u>										
East Detroit	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
South Lake	6.0000	12.9400	4.8916	5.8316	0.0000	6.6500	17.5416	30.4816	23.3732	11.5416
<u>CITY, FRASER</u>										
Fraser	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
<u>CITY, GROSSE POINTE SHORES</u>										
South Lake	6.0000	12.9400	4.8916	5.8316	0.0000	6.6500	17.5416	30.4816	23.3732	11.5416
<u>CITY, MEMPHIS</u>										
Memphis(St. Clair Cty)	6.0000	17.9532	0.0000	6.0000	0.0000	7.6400	13.6400	31.5932	19.6400	7.6400
<u>CITY, MOUNT CLEMENS</u>										
Mount Clemens	6.0000	18.0000	0.0000	6.0000	0.0000	11.6000	17.6000	35.6000	23.6000	11.6000
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
<u>CITY, NEW BALTIMORE</u>										
Anchor Bay	6.0000	18.0000	0.5000	6.0000	0.0000	10.8000	17.3000	35.3000	23.3000	11.3000
<u>CITY, RICHMOND</u>										
Richmond	6.0000	18.0000	0.0000	6.0000	0.0000	5.9600	11.9600	29.9600	17.9600	5.9600

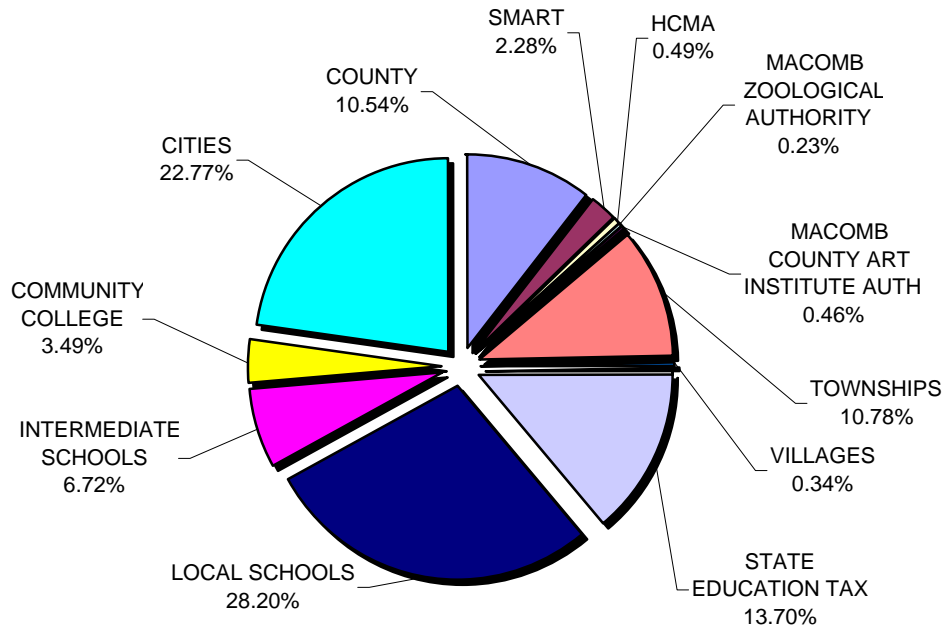
SEE ATTACHED FOOTNOTES

**MACOMB COUNTY 2014
CERTIFIED SCHOOL TAX (MILLAGE) RATES
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	SET	OPERATING NON - HOMESTEAD	OPERATING ALL	OPERATING PERSONAL COMERCIAL	SINKING FUND	DEBT	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL
CITY, ROSEVILLE										
Roseville	6.0000	18.0000	0.0000	6.0000	0.0000	9.4000	15.4000	33.4000	21.4000	9.4000
Fraser	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
CITY, ST. CLAIR SHORES										
Lake Shore	6.0000	18.0000	0.0000	6.0000	0.0000	6.7250	12.7250	30.7250	18.7250	6.7250
Lakeview	6.0000	18.0000	0.0000	6.0000	0.0000	7.7400	13.7400	31.7400	19.7400	7.7400
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
South Lake	6.0000	12.9400	4.8916	5.8316	0.0000	6.6500	17.5416	30.4816	23.3732	11.5416
CITY, STERLING HEIGHTS										
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
Warren Consolidated	6.0000	10.8397	7.1603	6.0000	0.0000	3.6000	16.7603	27.6000	22.7603	10.7603
CITY, UTICA										
Utica	6.0000	17.9316	0.0000	5.9316	0.0000	3.8500	9.8500	27.7816	15.7816	3.8500
CITY, WARREN										
Warren Consolidated	6.0000	10.8397	7.1603	6.0000	0.0000	3.6000	16.7603	27.6000	22.7603	10.7603
Warren Woods	6.0000	18.0000	0.0000	6.0000	0.0000	7.3200	13.3200	31.3200	19.3200	7.3200
Van Dyke	6.0000	18.0000	0.0000	6.0000	0.0000	9.2300	15.2300	33.2300	21.2300	9.2300
Fitzgerald	6.0000	18.0000	0.0000	6.0000	3.5000	7.0700	16.5700	34.5700	22.5700	10.5700
Center Line	6.0000	1.4646	16.5354	1.4646	0.0000	3.0500	25.5854	27.0500	27.0500	19.5854
East Detroit	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
VILLAGES										
ARMADA (ARMADA TWP.)										
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
ROMEIO (BRUCE TOWNSHIP)										
Romeio	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
ROMEIO (WASHINGTON TWP.)										
Romeio	6.0000	18.0000	0.0000	6.0000	1.2500	4.0500	11.3000	29.3000	17.3000	5.3000
NEW HAVEN (LENOX TWP.)										
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.8200	13.8200	31.8200	19.8200	7.8200

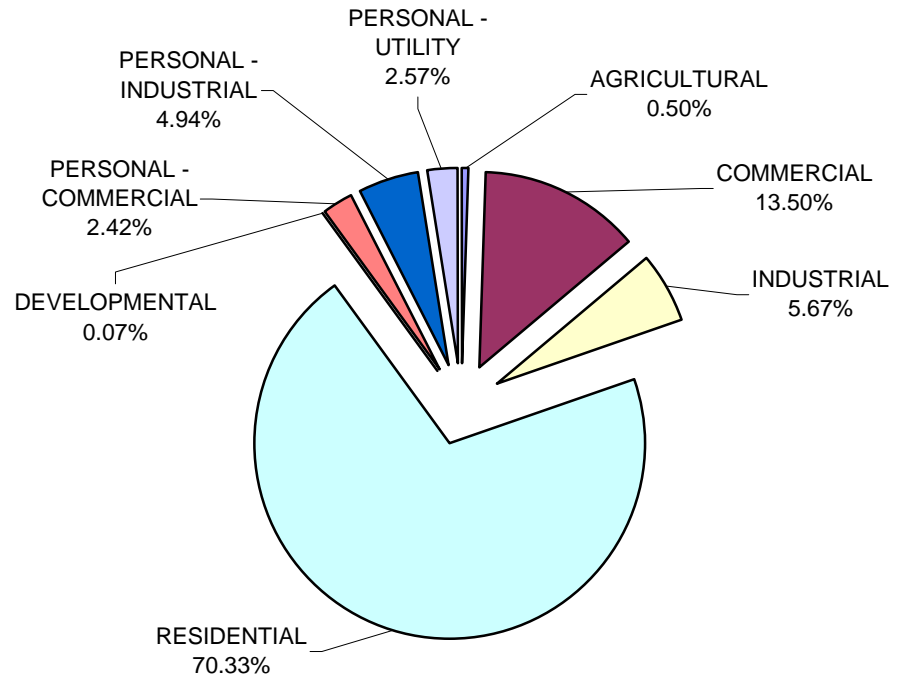
MACOMB COUNTY 2014 TAXES LEVIED BY TAXING UNIT

TAXING UNIT	TAXES	PERCENTAGE OF TOTAL
COUNTY	\$ 113,325,358	10.54%
SMART	\$ 24,563,857	2.28%
HCMA	\$ 5,271,403	0.49%
MACOMB ZOOLOGICAL AUTHORITY	\$ 2,456,388	0.23%
MACOMB COUNTY ART INSTITUTE AUTH	\$ 4,912,773	0.46%
TOWNSHIPS	\$ 116,077,756	10.78%
VILLAGES	\$ 3,672,856	0.34%
STATE EDUCATION TAX	\$ 147,383,150	13.70%
LOCAL SCHOOLS	\$ 303,296,039	28.20%
INTERMEDIATE SCHOOLS	\$ 72,335,724	6.72%
COMMUNITY COLLEGE	\$ 37,489,360	3.49%
CITIES	\$ 244,899,430	22.77%
TOTAL	\$ 1,075,684,095	100.00%



MACOMB COUNTY 2014 TAXABLE VALUE BY PROPERTY CLASSIFICATION

PROPERTY CLASSIFICATION	TAXABLE VALUE	PERCENTAGE OF REVENUE SOURCE
AGRICULTURAL	\$ 123,473,161	0.50%
COMMERCIAL	\$ 3,317,108,907	13.50%
INDUSTRIAL	\$ 1,393,916,053	5.67%
RESIDENTIAL	\$ 17,274,556,066	70.33%
DEVELOPMENTAL	\$ 16,314,260	0.07%
PERSONAL - COMMERCIAL	\$ 595,386,800	2.42%
PERSONAL - INDUSTRIAL	\$ 1,212,340,982	4.94%
PERSONAL - UTILITY	\$ 630,761,998	2.57%
TOTAL	\$ 24,563,858,227	100.00%



**MACOMB COUNTY
ESTIMATED 2014 TAX LEVY - COUNTY WIDE TAXES**

GOVERNMENTAL UNIT	TAXABLE VALUATION	ALLOCATED 4.5685	EXTRA VOTED - VETERANS 0.0400	DEBT 0.0050	TOTAL LEVIED BY COUNTY 4.6135	MACOMB COUNTY ART INSTIT AUTH 0.2000	MACOMB ZOOLOGICAL AUTHORITY 0.1000	HCMA 0.2146	SMART 1.0000	TOTAL 6.1281
TOWNSHIPS:										
ARMADA	\$ 294,897,432	\$ 1,347,239	\$ 11,796	\$ 1,474	\$ 1,360,509	\$ 58,979	\$ 29,490	\$ 63,285	\$ 294,897	\$ 1,807,160
BRUCE	416,551,449	1,903,015	16,662	2,083	1,921,760	83,310	41,655	89,392	416,551	2,552,668
CHESTERFIELD	1,449,007,772	6,619,792	57,960	7,245	6,684,997	289,802	144,901	310,957	1,449,008	8,879,665
CLINTON	2,580,465,636	11,788,857	103,219	12,902	11,904,978	516,093	258,047	553,768	2,580,466	15,813,352
HARRISON	837,245,810	3,824,957	33,490	4,186	3,862,633	167,449	83,725	179,673	837,246	5,130,726
LENOX	251,835,399	1,150,510	10,073	1,259	1,161,842	50,367	25,184	54,044	251,835	1,543,272
MACOMB	2,947,855,090	13,467,276	117,914	14,739	13,599,929	589,571	294,786	632,610	2,947,855	18,064,751
RAY	181,994,755	831,443	7,280	910	839,633	36,399	18,199	39,056	181,995	1,115,282
RICHMOND	140,398,301	641,410	5,616	702	647,728	28,080	14,040	30,129	140,398	860,375
SHELBY	2,866,473,190	13,095,483	114,659	14,332	13,224,474	573,295	286,647	615,145	2,866,473	17,566,034
WASHINGTON	1,145,684,105	5,234,058	45,827	5,728	5,285,613	229,137	114,568	245,864	1,145,684	7,020,866
CITIES:										
CENTER LINE	154,191,888	704,426	6,168	771	711,365	30,838	15,419	33,090	154,192	944,904
EASTPOINTE	421,407,727	1,925,201	16,856	2,107	1,944,164	84,282	42,141	90,434	421,408	2,582,429
FRASER	429,553,541	1,962,415	17,182	2,148	1,981,745	85,911	42,955	92,182	429,554	2,632,347
GROSSE POINTE SHORES	10,321,192	47,152	413	52	47,617	2,064	1,032	2,215	10,321	63,249
MEMPHIS	15,998,321	73,088	640	80	73,808	3,200	1,600	3,433	15,998	98,039
MOUNT CLEMENS	323,778,876	1,479,184	12,951	1,619	1,493,754	64,756	32,378	69,483	323,779	1,984,150
NEW BALTIMORE	342,405,174	1,564,278	13,696	1,712	1,579,686	68,481	34,241	73,480	342,405	2,098,293
RICHMOND	154,999,073	708,113	6,200	775	715,088	31,000	15,500	33,263	154,999	949,850
ROSEVILLE	843,597,811	3,853,977	33,744	4,218	3,891,939	168,720	84,360	181,036	843,598	5,169,653
ST. CLAIR SHORES	1,352,141,000	6,177,256	54,086	6,761	6,238,103	270,428	135,214	290,169	1,352,141	8,286,055
STERLING HEIGHTS	3,983,156,009	18,197,048	159,326	19,916	18,376,290	796,631	398,316	854,785	3,983,156	24,409,178
UTICA	170,368,317	778,328	6,815	852	785,995	34,074	17,037	36,561	170,368	1,044,035
WARREN	3,249,530,359	14,845,479	129,981	16,248	14,991,708	649,906	324,953	697,349	3,249,530	19,913,446
COUNTY TOTAL:	\$ 24,563,858,227	\$ 112,219,985	\$ 982,554	\$ 122,819	\$ 113,325,358	\$ 4,912,773	\$ 2,456,388	\$ 5,271,403	\$ 24,563,857	\$ 150,529,779
Estimated Capture by TIFA, DDA and CIA-----	\$ 189,738,606	(866,821)	(7,590)	(949)	(875,360)	(37,948)	(18,973)	(40,717)	(189,739)	(1,162,737) ⁽⁶⁾
NET TAX COLLECTION:		\$ 111,353,164	\$ 974,964	\$ 121,870	\$ 112,449,998	\$ 4,874,825	\$ 2,437,415	\$ 5,230,686	\$ 24,374,118	\$ 149,367,042

MACOMB COUNTY
ESTIMATED 2014 INDUSTRIAL FACILITIES TAXES LEVIED

IFT TAX RATE PER \$1000 SEV

<u>GOVERNMENTAL UNIT / Local School District</u>	<u># OF CERTIFICATES</u>	<u>TAXABLE VALUE</u>	<u>SCHOOLS</u>	<u>CITY OR TOWNSHIP</u>	<u>COUNTY</u>	<u>SMART</u>	<u>ART AUTH</u>	<u>ZOO AUTH</u>	<u>HCMA</u>	<u>TOTAL</u>	<u>IFT TAXES LEVIED</u>
Armada Township											
Armada Schools - Post 1993	3	\$ 255,463	21.1543	2.3906	2.3068	0.5000	0.1000	0.0500	0.1073	26.6090	\$ 6,798
Romeo Schools - Post 1993	4	1,471,470	19.8846	2.3906	2.3068	0.5000	0.1000	0.0500	0.1073	25.3393	37,286
Bruce Township											
Romeo Schools - Post 1993	59	36,258,511	19.8846	4.2398	2.3068	0.5000	0.1000	0.0500	0.1073	27.1885	985,813
Chesterfield Township											
New Haven Schools-Post 1993	5	2,456,527	21.1446	4.8513	2.3068	0.5000	0.1000	0.0500	0.1073	29.0600	71,387
L'Anse Creuse Schools - Post 1993	30	11,378,844	20.7346	4.8513	2.3068	0.5000	0.1000	0.0500	0.1073	28.6500	326,003
Anchor Bay Schools - Post 1993	1	1,573,489	22.8846	4.8513	2.3068	0.5000	0.1000	0.0500	0.1073	30.8000	48,463
Clinton Township											
Chippewa Valley Schls - Post 1993	4	847,880	21.5546	8.1445	2.3068	0.5000	0.1000	0.0500	0.1073	32.7631	27,779
Fraser Schools - Post 1993	3	1,930,634	20.7346	8.1445	2.3068	0.5000	0.1000	0.0500	0.1073	31.9431	61,670
L'Anse Creuse Schools - Post 1993	51	25,283,819	20.7346	8.1445	2.3068	0.5000	0.1000	0.0500	0.1073	31.9431	807,644
Clintondale Schools - Post 1993	1	72,900	23.1168	8.1445	2.3068	0.5000	0.1000	0.0500	0.1073	34.3253	2,502
Harrison											
L'Anse Creuse Schools - Post 1993	6	4,814,840	20.7346	3.8958	2.3068	0.5000	0.1000	0.0500	0.1073	27.6945	133,344
Lenox											
New Haven Schools-Post 1993	1	804,900	21.1446	3.1193	2.3068	0.5000	0.1000	0.0500	0.1073	27.3280	21,996
Macomb Township											
Chippewa Valley Schls - Post 1993	10	15,324,300	21.5546	2.4893	2.3068	0.5000	0.1000	0.0500	0.1073	27.1080	415,410
Shelby Township											
Utica Schools - Post 1993	20	16,283,200	19.1254	4.6500	2.3068	0.5000	0.1000	0.0500	0.1073	26.8394	437,031
Washington Township											
Romeo Schools - Post 1993	6	485,490	19.8846	3.7633	2.3068	0.5000	0.1000	0.0500	0.1073	26.7119	12,968
Center Line, City of											
Center Line Schools - Post 1993	4	2,133,252	18.7596	19.5633	2.3068	0.5000	0.1000	0.0500	0.1073	41.3870	88,289

MACOMB COUNTY
ESTIMATED 2014 INDUSTRIAL FACILITIES TAXES LEVIED

IFT TAX RATE PER \$1000 SEV

<u>GOVERNMENTAL UNIT / Local School District</u>	<u># OF CERTIFICATES</u>	<u>TAXABLE VALUE</u>	<u>SCHOOLS</u>	<u>CITY OR TOWNSHIP</u>	<u>COUNTY</u>	<u>SMART</u>	<u>ART AUTH</u>	<u>ZOO AUTH</u>	<u>HCMA</u>	<u>TOTAL</u>	<u>IFT TAXES LEVIED</u>
Fraser, City of											
Fraser Schools(Rehab) - Post 1993	2	2,829,997	35.4692	20.8664	4.6135	1.0000	0.2000	0.1000	0.2146	62.4637	176,772
Fraser Schools - Post 1993	51	31,293,485	20.7346	10.4332	2.3068	0.5000	0.1000	0.0500	0.1073	34.2319	1,071,234
Memphis, City of											
Memphis - Post 1993	1	79,500	21.2745	7.1477	2.3068	0.5000	0.1000	0.0500	0.1073	31.4862	2,503
Mount Clemens, City of											
Mount Clemens Schools - Post 1993	5	3,266,613	23.0346	9.3320	2.3068	0.5000	0.1000	0.0500	0.1073	35.4306	115,738
New Baltimore, City of											
Anchor Bay Schools - Post 1993	3	3,419,493	22.8846	7.4599	2.3068	0.5000	0.1000	0.0500	0.1073	33.4086	114,240
Roseville, City of											
Roseville Schools - Post 1993	25	7,803,764	21.9346	12.4247	2.3068	0.5000	0.1000	0.0500	0.1073	37.4234	292,043
Roseville Schools (REHAB) - Post 1993	1	129,690	37.8692	24.8494	4.6135	1.0000	0.2000	0.1000	0.2146	68.8467	8,929
Fraser Schools - Post 1993	3	176,644	20.7346	12.4247	2.3068	0.5000	0.1000	0.0500	0.1073	36.2234	6,399
Saint Clair Shores, City of											
Lake Shore	1	4,903,000	20.5971	10.4975	2.3068	0.5000	0.1000	0.0500	0.1073	34.1587	167,480
South Lake	1	73,900	20.4754	10.4975	2.3068	0.5000	0.1000	0.0500	0.1073	34.0370	2,515
Sterling Heights, City of											
Warren Consolid Schls - Post 1993	42	85,240,285	19.0346	7.5929	2.3068	0.5000	0.1000	0.0500	0.1073	29.6916	2,530,916
Utica Schools - Post 1993	55	209,271,749	19.1254	7.5929	2.3068	0.5000	0.1000	0.0500	0.1073	29.7824	6,232,604
Utica, City of											
Utica Schools - Post 1993	2	481,538	19.1254	11.3377	2.3068	0.5000	0.1000	0.0500	0.1073	33.5271	16,145
Warren, City of											
Center Line Schools - Post 1993	18	33,127,132	18.7596	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	35.7565	1,184,509
East Detroit Schools - Post 1993	2	141,350	20.7346	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	37.7315	5,333
Van Dyke Schools - Post 1993	18	7,935,242	21.8496	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	38.8465	308,256
Fitzgerald Schools - Post 1993	21	29,758,939	22.5196	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	39.5165	1,175,968
Warren Consolidated - Post 1993	20	132,454,327	19.0346	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	36.0315	4,772,521
Warren Woods Schools - Post 1993	15	18,179,998	20.8946	13.9328	2.3068	0.5000	0.1000	0.0500	0.1073	37.8915	688,866
Warren Consolidated (REHAB)- Post 1993	9	60,057,100	32.0692	27.8656	4.6135	1.0000	0.2000	0.1000	0.2146	66.0629	3,967,546
TOTAL		<u>\$ 751,999,265</u>									<u>\$26,324,900</u>

MACOMB COUNTY
ESTIMATED 2014 TIFA, DDA, AND CIA TAXES CAPTURED

GOVERNMENTAL UNIT/ Local School District	BASE YEAR	EXPIRATION DATE	INITIAL VALUE	CAPTURED VALUE	TAXES CAPTURED								
					SCHOOLS	CITY / TOWNSHIP	COUNTY	SMART	ART AUTHORITY	ZOO AUTHORITY	HCMA	TOTAL	
Armada Township Armada Schools	DDA	2003	2033	\$ 5,420,120	\$ 0	\$	\$ 0	\$ 0	\$ 0	0	0	0	\$ 0
Bruce Township Romeo Schools	DDA	1986	N/A	1,506,230	1,809,268		15,342	8,347	1,809	362	181	388	26,429
Clinton Township Clintondale	DDA	2002	2017	50,362,967	1,827,250		29,764	8,430	1,827	365	183	392	40,961
Mt Clemens	DDA	2002	2017	14,928,956	0		0	0	0	0	0	0	0
Shelby Township Utica Schools	TIFA	2005	N/A	22,580	320		3	1	0	0	0	0	4
Utica Schools	DDA	2006	2031	88,303,057	0		0	0	0	0	0	0	0
Washington Township Romeo Schools	DDA	1990	N/A	2,440,162	2,722,785		20,493	12,562	2,723	545	272	584	37,179
Center Line, City of Center Line Schools	DDA	1994	2023	18,779,740	846,771		33,131	3,907	847	169	85	182	38,321
Eastpointe, City of East Detroit	DDA	1987	N/A	3,831,270	3,751,540		101,885	17,308	3,752	750	375	805	124,875
Mount Clemens, City of Mount Clemens Schools	TIFA	1985	2021	9,159,600	8,632,970		161,125	39,828	8,633	1,727	863	1,853	214,029
New Baltimore, City of Anchor Bay Schools	DDA	1989	2010	2,453,825	1,597,884		23,840	7,372	1,598	320	160	343	33,633
Anchor Bay Schools	TIFA	1999	N/A	9,288,000	6,691,249		99,832	30,870	6,691	1,338	669	1,436	140,836
Richmond, City of Richmond	TIFA	1984	2025	9,062,907	26,399,431		439,619	121,794	26,399	5,280	2,640	5,665	601,397

MACOMB COUNTY
ESTIMATED 2014 TIFA, DDA, AND CIA TAXES CAPTURED

GOVERNMENTAL UNIT/ Local School District	BASE YEAR	EXPIRATION DATE	INITIAL VALUE	CAPTURED VALUE	TAXES CAPTURED							TOTAL	
					SCHOOLS	CITY / TOWNSHIP	COUNTY	SMART	ART AUTHORITY	ZOO AUTHORITY	HCMA		
St. Clair Shores, City of													
Lakeview	TIFA	1987	N/A	6,950,412	6,540,413		137,316	30,174	6,540	1,308	654	1,404	177,396
South Lake	TIFA	1987	N/A	14,757,016	10,214,880		214,461	47,126	10,215	2,043	1,021	2,192	277,058
Lake Shore	CIA	2007	N/A	44,885,100	0		0	0	0	0	0	0	0
Lakeview	CIA	2007	N/A	29,810,800	0		0	0	0	0	0	0	0
South Lake	CIA	2007	N/A	24,877,600	5,130,750		107,720	23,671	5,131	1,026	513	1,101	139,162
Sterling Heights, City of													
Utica	TIFA	2002	2032	391,400	3,189,148		48,430	14,713	3,189	638	319	684	67,973
Utica	TIFA	2006	2026	20,174,507	888,503		13,493	4,099	889	178	89	191	18,939
Utica	TIFA	2012	2045	19,827,400	12,394,000		188,213	57,180	12,394	2,479	1,239	2,660	264,165
Warren Consolidated	LDFA	2008	2021	3,921,700	11,416,500		173,369	52,670	11,417	2,283	1,142	2,450	243,331
Utica, City of													
Utica	TIFA	1991	2021	13,119,625	11,509,614		260,984	53,100	11,510	2,302	1,151	2,470	331,517
Warren, City of													
Center Line Schools	DDA	2002	2042	9,702,751	29,354,336		817,976	135,426	29,354	5,871	2,935	6,299	997,861
Van Dyke Schools	TIFA	1986	2011	12,155,613	6,594,255		183,753	30,423	6,594	1,319	659	1,415	224,163
Warren Consolidated Schools	DDA	2002	2042	408,394,246	38,226,739		1,065,211	176,359	38,227	7,645	3,823	8,203	1,299,468
TOTAL				\$ 824,527,584	\$ 189,738,606	\$ (4)	\$ 4,135,960	\$ 875,360	\$ 189,739	\$ 37,948	\$ 18,973	\$ 40,717	\$ 5,298,697

MACOMB COUNTY
ESTIMATED 2014 RENAISSANCE RECOVERY ZONE TAXES LEVIED

GOVERNMENTAL UNIT/ Local School District	EXPIRATION IFT ? DATE	TAXABLE VALUE	RENAISSANCE ZONE RATES					RENAISSANCE ZONE TAXES LEVIED					
			SCHOOLS DEBT	CITY OR TOWNSHIP DEBT	SPECIALS	COUNTY DEBT	TOTAL	SCHOOLS DEBT	CITY OR TOWNSHIP DEBT	SPECIALS	COUNTY DEBT	TOTAL	
Bruce Township													
Romeo Schools		\$ 205,240	4.1550	0.0000	5.5300	0.0050	9.6900	\$ 853	\$ -	\$ 1,135	\$ 1	\$ 1,989	
Romeo Schools	YES	388,610	2.0775	0.0000	2.7650	0.0025	4.8450	807	-	1,075	1	1,883	
Romeo Schools		2,146,740	4.1550	0.0000	5.5300	0.0050	9.6900	\$ 8,920	\$ -	\$ 11,871	\$ 11	\$ 20,802	
Romeo Schools	YES	513,890	2.0775	0.0000	2.7650	0.0025	4.8450	1,068	-	1,421	1	2,490	
Romeo Schools		780,950	4.1550	0.0000	5.5300	0.0050	9.6900	\$ 3,245	\$ -	\$ 4,319	\$ 4	\$ 7,568	
Romeo Schools		20,493	4.1550	0.0000	5.5300	0.0050	9.6900	85	-	113	-	198	
Chesterfield Township													
L'Anse Creuse		1,428,530	7.1050	0.0000	5.0000	0.0050	12.1100	10,150	-	7,143	7	17,300	
New Haven		10,131,825	7.9250	0.0000	5.0000	0.0050	12.9300	80,295	-	50,659	51	131,005	
New Haven		564,700	7.9250	0.0000	5.0000	0.0050	12.9300	4,475	-	2,824	3	7,302	
Clinton Township													
L'Anse Creuse	YES	148,800	3.5525	0.2250	4.5000	0.0025	8.2800	529	33	670	-	1,232	
L'Anse Creuse		448,900	7.1050	0.4500	9.0000	0.0050	16.5600	3,189	202	4,040	2	7,433	
L'Anse Creuse	YES	298,100	3.5525	0.2250	4.5000	0.0025	8.2800	1,059	67	1,341	1	2,468	
L'Anse Creuse		4,920,900	7.1050	0.4500	9.0000	0.0050	16.5600	34,963	2,214	44,288	25	81,490	
L'Anse Creuse	YES	159,300	3.5525	0.2250	4.5000	0.0025	8.2800	566	36	717	-	1,319	
L'Anse Creuse		1,477,600	7.1050	0.4500	9.0000	0.0050	16.5600	10,498	665	13,298	7	24,468	
L'Anse Creuse		1,815,600	7.1050	0.4500	9.0000	0.0050	16.5600	12,900	817	16,340	9	30,066	
Fraser		471,400	7.1050	0.4500	9.0000	0.0050	16.5600	3,349	212	4,243	2	7,806	
Fraser		445,200	7.1050	0.4500	9.0000	0.0050	16.5600	3,163	200	4,007	2	7,372	
Chippewa Valley		459,300	8.7450	0.4500	9.0000	0.0050	18.2000	4,017	207	4,134	2	8,360	
Clintondale		230,600	13.1050	0.4500	9.0000	0.0050	22.5600	3,022	104	2,075	1	5,202	
Lenox Township													
New Haven		401,296	7.9250	0.0000	4.1450	0.0050	12.0750	3,180	-	1,663	2	4,845	
Macomb Township													
Chippewa Valley	YES	6,437,760	4.3725	0.0000	0.5294	0.0025	4.9044	28,149	-	3,408	16	31,573	
Chippewa Valley		2,286,760	8.7450	0.0000	1.0588	0.0050	9.8088	19,998	-	2,421	11	22,430	
L'Anse Creuse		3,674,190	7.1050	0.0000	1.0588	0.0050	8.1688	26,105	-	3,890	18	30,013	
Chippewa Valley		794,310	8.7450	0.0000	1.0588	0.0050	9.8088	6,946	-	841	4	7,791	
Chippewa Valley		496,640	8.7450	0.0000	1.0588	0.0050	9.8088	4,343	-	526	2	4,871	

MACOMB COUNTY
ESTIMATED 2014 RENAISSANCE RECOVERY ZONE TAXES LEVIED

GOVERNMENTAL UNIT/ Local School District	EXPIRATION		TAXABLE VALUE	SCHOOLS DEBT	RENAISSANCE ZONE RATES			RENAISSANCE ZONE TAXES LEVIED					
	IFT ?	DATE			CITY OR TOWNSHIP DEBT	SPECIALS	COUNTY DEBT	TOTAL	SCHOOLS DEBT	CITY OR TOWNSHIP DEBT	SPECIALS	COUNTY DEBT	TOTAL
Shelby Township													
Utica Schools		2017	1,405,050	3.9550	0.0000		0.0050	3.9600	5,557	-	-	7	5,564
Utica Schools		2019	6,052,350	3.9550	0.0000		0.0050	3.9600	23,937	-	-	30	23,967
Utica Schools		2015	1,185,400	3.9550	0.0000		0.0050	3.9600	4,688	-	-	6	4,694
Utica Schools		2020	261,650	3.9550	0.0000		0.0050	3.9600	1,035	-	-	1	1,036
Washington Township													
Romeo Schools		2020	705,090	4.1550	0.0000	3.7485	0.0050	7.9085	2,930	-	2,643	4	5,577
Romeo Schools	YES	2020	249,280	2.0775	0.0000	1.8743	0.0025	3.9543	518	-	467	1	986
Romeo Schools	YES	2015	36,580	2.0775	0.0000	1.8743	0.0025	3.9543	76	-	69	-	145
Romeo Schools		2015	571,210	4.1550	0.0000	3.7485	0.0050	7.9085	2,373	-	2,141	3	4,517
Romeo Schools		2022	388,820	4.1550	0.0000	3.7485	0.0050	7.9085	1,616	-	1,457	2	3,075
Romeo Schools		2018	627,210	4.1550	0.0000	3.7485	0.0050	7.9085	2,606	-	2,351	3	4,960
Fraser, City of													
Fraser		2015	2,513,654	7.1050	1.6384		0.0050	8.7484	17,860	4,118	-	13	21,991
Fraser	YES	2015	567,021	3.5525	0.8192		0.0025	4.3742	2,014	465	-	1	2,480
Mount Clemens, City of													
Mount Clemens Schools		2020	962,923	11.7050	0.0000		0.0050	11.7100	11,271	-	-	5	11,276
New Baltimore, City of													
Anchor Bay Schools		2015	379,410	10.9050	3.7453		0.0050	14.6553	4,137	1,421	-	2	5,560
Anchor Bay Schools		2017	561,290	10.9050	3.7453		0.0050	14.6553	6,121	2,102	-	3	8,226
Anchor Bay Schools		2019	748,590	10.9050	3.7453		0.0050	14.6553	8,163	2,804	-	4	10,971
Roseville, City of													
Roseville		2015	1,002,213	9.5050	1.2555		0.0050	10.7655	9,526	1,258	-	5	10,789
Roseville		2016	1,230,247	9.5050	1.2555		0.0050	10.7655	11,693	1,545	-	6	13,244
Roseville		2017	1,868,543	9.5050	1.2555		0.0050	10.7655	17,761	2,346	-	9	20,116
Sterling Heights, City of													
Warren Consolidated		2013	976,650	3.7050	0.2652		0.0050	3.9752	3,618	259	-	5	3,882
Warren, City of													
Warren Consolidated		2017	1,096,679	3.7050	0.0000		0.0050	3.7100	4,063	-	-	5	4,068
Warren Woods		2020	10,608,284	7.4250	0.0000		0.0050	7.4300	78,767	-	-	53	78,820
Van Dyke		2017	1,432,061	9.3350	0.0000		0.0050	9.3400	13,368	-	-	7	13,375
Fitzgerald		2017	5,371,661	7.1750	0.0000		0.0050	7.1800	38,542	-	-	27	38,569
TOTAL			\$ 81,949,500						\$ 548,114	\$ 21,075	\$ 197,590	\$ 385	\$ 767,164

SEE ATTACHED FOOTNOTES

MACOMB COUNTY
ESTIMATED 2014 NEIGHBORHOOD ENTERPRIZE ZONE TAXES LEVIED

NEZ TAX RATE (New Certificates) = 16.7650

NEIGHBORHOOD ENTERPRIZE ZONE TAXES

<u>GOVERNMENTAL UNIT / LOCAL SCHOOL DISTRICT</u>	<u>NEW / REHAB</u>	<u>BASE YEAR</u>	<u>EXPIRATION DATE</u>	<u># OF CERTIFICATES</u>	<u>TAXABLE VALUE</u>	<u>LOCAL SCHOOLS</u>	<u>COMM COLLEGE</u>	<u>INTERM SCHOOLS</u>	<u>CITY OR TOWNSHIPS</u>	<u>COUNTY</u>	<u>SMART</u>	<u>ART AUTH</u>	<u>ZOO AUTH</u>	<u>HCMA</u>	<u>TOTAL</u>
Mount Clemens, City of															
Mount Clemens Schools	REHAB	2008	2022	34	\$ 265,415	\$ 9,449	405	781	4,954	1,224	265	53	27	57	17,215
Mount Clemens Schools	NEW	2009	2020	1	18,400	169	7	14	89	22	5	1	-	1	308
Mount Clemens Schools	REHAB	2007	2018	5	17,150	\$ 611	26	50	320	79	17	3	2	4	1,112
Mount Clemens Schools	NEW	2007	2018	9	<u>348,956</u>	<u>3,211</u>	<u>138</u>	<u>265</u>	<u>1,683</u>	<u>416</u>	<u>90</u>	<u>18</u>	<u>9</u>	<u>19</u>	<u>5,849</u>
TOTAL					<u>\$ 649,921</u>	<u>\$ 13,440</u>	<u>\$ 576</u>	<u>\$ 1,110</u>	<u>\$ 7,046</u>	<u>\$ 1,741</u>	<u>\$ 377</u>	<u>\$ 75</u>	<u>\$ 38</u>	<u>81</u>	<u>\$ 24,484</u>

MACOMB COUNTY
FOOTNOTES TO 2014
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 "CITY, VILLAGE OR TOWNSHIP" column.
- (6) The estimated taxes to be collected are based on gross collections. See the schedule on pages 14 & 15 for an estimate of how much of this gross will be captured by TIFA's, DDA's and CIA's.
- (7) Armada Township millage includes 1.5 mill for Advanced Life Support which was approved by voters on 11/04/14.
- (8) Millage rates shown for Bruce Township/Almont Schools have been corrected for both a clerical error and for a new Sinking Fund millage approved by voters on 08/05/14 but not reported to County on the original filing of form L-4029.