



# **2017 APPORTIONMENT REPORT**

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

**As Presented to the Finance Committee October 18, 2017**



**Mark A. Hackel  
County Executive**



Mark A. Hackel  
County Executive

## FINANCE DEPARTMENT

120 N. Main St., 2<sup>nd</sup> Floor  
Mount Clemens, Michigan 48043  
Phone: 586-469-5250 Fax: 586-469-5066  
www.macombgov.org

Stephen L. Smigiel, CPA  
Finance Director

Steve Adair, CGFM  
Deputy Finance Director

October 18, 2017

Chairman Bob Smith and  
The Macomb County Board of Commissioners  
1 South Main Street, 9<sup>th</sup> Floor  
Mount Clemens, MI 48043

RE: 2017 Property Tax Apportionment and Tax Levy Report

The 2017 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.

Chairman Bob Smith and  
The Macomb County Board of Commissioners  
October 18, 2017  
Page 2 of 2

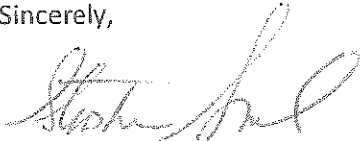
---

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 2017, 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 the law."

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

Sincerely,



Stephen L. Smigiel  
Finance Director

**MACOMB COUNTY 2017  
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
<b>ARMADA TOWNSHIP</b>								
Armada	29.0410	47.0410	35.0410	23.0410 (5)	29.2219	47.2219	35.2219	23.2219
Romeo	25.9516	43.9516	31.9516	19.9516 (5)	26.6263	44.6263	32.6263	20.6263
<b>BRUCE TOWNSHIP</b>								
Romeo	29.5840	47.5840	35.5840	23.5840 (5)	30.3027	48.3027	36.3027	24.3027
Armada	32.6734	50.6734	38.6734	26.6734 (5)	32.8983	50.8983	38.8983	26.8983
Almont (Lapeer County)	34.2435	51.4757	39.4757	28.2435 (1) (5)	34.4943	52.0317	40.0317	28.4943
<b>CHESTERFIELD TOWNSHIP</b>								
New Haven	33.1894	51.1894	39.1894	27.1894 (5)	35.4580	53.4580	41.4580	29.4580
L'Anse Creuse	32.8294	50.8294	38.8294	26.8294 (5)	33.2880	51.2880	39.2880	27.2880
Anchor Bay	35.8294	53.8294	41.8294	29.8294 (5)	36.2880	54.2880	42.2880	30.2880
<b>CLINTON TOWNSHIP</b>								
Mt. Clemens	45.8478	63.8478	51.8478	39.8478 (5)	47.2929	65.2929	53.2929	41.2929
Chippewa Valley	41.2928	59.2928	47.2928	35.2928 (5)	41.5365	59.5365	47.5365	35.5365
Clintondale	45.6528	63.6528	51.6528	39.6528 (5)	45.8965	62.6608	50.6608	39.8965
Fraser	39.6528	57.4446	45.4446	33.6528 (5)	39.8965	57.8749	45.8749	33.8965
L'Anse Creuse	39.6528	57.6528	45.6528	33.6528 (5)	39.8965	57.8965	45.8965	33.8965
<b>HARRISON TOWNSHIP</b>								
L'Anse Creuse	31.9089	49.9089	37.9089	25.9089	31.3535	49.3535	37.3535	25.3535
<b>LENOX TOWNSHIP</b>								
Anchor Bay	32.6516	50.6516	38.6516	26.6516	32.8399	50.8399	38.8399	26.8399
New Haven	30.0116	48.0116	36.0116	24.0116	32.0099	50.0099	38.0099	26.0099
Richmond	28.1516	46.1516	34.1516	22.1516	28.3999	46.3999	34.3999	22.3999
Armada	30.4910	48.4910	36.4910	24.4910	30.6793	48.6793	36.6793	24.6793
<b>MACOMB TOWNSHIP</b>								
Chippewa Valley	31.4074	49.4074	37.4074	25.4074 (5)	30.2073	48.2073	36.2073	24.2073
L'Anse Creuse	29.7674	47.7674	35.7674	23.7674 (5)	28.5673	46.5673	34.5673	22.5673
New Haven	30.1274	48.1274	36.1274	24.1274 (5)	30.7373	48.7373	36.7373	24.7373
Utica	26.6174	44.1850	32.1850	20.6174 (5)	25.4173	43.3255	31.3255	19.4173
<b>RAY TOWNSHIP</b>								
Utica	23.7684	41.3360	29.3360	17.7684	24.0042	41.9124	29.9124	18.0042
New Haven	27.2784	45.2784	33.2784	21.2784	29.3242	47.3242	35.3242	23.3242
Armada	27.7578	45.7578	33.7578	21.7578	27.9936	45.9936	33.9936	21.9936
Romeo	24.6684	42.6684	30.6684	18.6684	25.3980	43.3980	31.3980	19.3980

**MACOMB COUNTY 2017  
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
<b><u>RICHMOND TOWNSHIP</u></b>								
Armada	27.8937	45.8937	33.8937	21.8937	28.1224	46.1224	34.1224	22.1224
Richmond	25.5543	43.5543	31.5543	19.5543	25.8430	43.8430	31.8430	19.8430
Memphis(St. Clair Cty)	26.8192	44.8192	32.8192	20.8192 (2)	26.5696	44.5228	32.5228	20.5696
<b><u>SHELBY TOWNSHIP</u></b>								
Utica	29.5703	47.1379	35.1379	23.5703	29.7512	47.6594	35.6594	23.7512
Romeo	30.4703	48.4703	36.4703	24.4703	31.1450	49.1450	37.1450	25.1450
Rochester(Oakland Cty)	32.1135	50.1135	38.1135	26.1135 (3)	32.5215	50.5215	38.5215	26.5215
<b><u>WASHINGTON TOWNSHIP</u></b>								
Romeo	29.5882	47.5882	35.5882	23.5882 (5)	30.3486	48.3486	36.3486	24.3486
Utica	28.6882	46.2558	34.2558	22.6882 (5)	28.9548	46.8630	34.8630	22.9548
Rochester(Oakland Cty)	31.2314	49.2314	37.2314	25.2314 (3) (5)	31.7251	49.7251	37.7251	25.7251
Romeo(Woodland Acres)	29.5882	47.5882	35.5882	23.5882 (5)	30.3486	48.3486	36.3486	24.3486
<b><u>CITY, CENTER LINE</u></b>								
Center Line	73.9675	75.2784	75.2784	67.9675	74.1016	76.0016	76.0016	68.1016
Van Dyke	65.7533	83.6561	71.6561	59.7533	67.0516	85.0516	73.0516	61.0516
<b><u>CITY, EASTPOINTE</u></b>								
East Detroit	63.6771	81.4419	69.4419	57.6771 (5)(7)	64.5625	82.5625	70.5625	58.5625
South Lake	68.4639	81.2632	74.0500	62.4639 (5)(7)	69.5941	82.5341	75.4257	63.5941
<b><u>CITY, FRASER</u></b>								
Fraser	50.7785	68.5703	56.5703	44.7785	46.8593	64.8377	52.8377	40.8593
<b><u>CITY, GROSSE POINTE SHORES</u></b>								
South Lake	47.0866	59.8859	52.6727	41.0866	46.5123	59.4523	52.3439	40.5123
<b><u>CITY, MEMPHIS</u></b>								
Memphis(St. Clair Cty)	39.3860	57.3860	45.3860	33.3860 (2)	39.1832	57.1364	45.1364	33.1832
<b><u>CITY, MOUNT CLEMENS</u></b>								
Mount Clemens	52.9203	70.9203	58.9203	46.9203 (5)	54.4075	72.4075	60.4075	48.4075
L'Anse Creuse	48.1203	66.1203	54.1203	42.1203 (5)	48.4075	66.4075	54.4075	42.4075
<b><u>CITY, NEW BALTIMORE</u></b>								
Anchor Bay	41.2359	59.2359	47.2359	35.2359 (7)	41.5016	59.5016	47.5016	35.5016
<b><u>CITY, RICHMOND</u></b>								
Richmond	38.3621	56.3621	44.3621	32.3621	38.8139	56.8139	44.8139	32.8139



**MACOMB COUNTY 2017  
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
<b>CITY, ROSEVILLE</b>								
Roseville	50.2285	68.2285	56.2285	44.2285 (5)	50.2507	68.2507	56.2507	44.2507
Fraser	48.5285	66.3203	54.3203	42.5285 (5)	48.4507	66.4291	54.4291	42.4507
<b>CITY, ST. CLAIR SHORES</b>								
Lake Shore	47.8293	65.8293	53.8293	41.8293	44.5865	62.5865	50.5865	38.5865
Lakeview	48.8193	66.8193	54.8193	42.8193	45.8515	63.8515	51.8515	39.8515
L'Anse Creuse	47.8293	65.8293	53.8293	41.8293	44.8615	62.8615	50.8615	38.8615
South Lake	52.6161	65.4154	58.2022	46.6161	49.8931	62.8331	55.7247	43.8931
<b>CITY, STERLING HEIGHTS</b>								
Utica	36.4203	53.9879	41.9879	30.4203 (7)	35.6371	53.5453	41.5453	29.6371
Warren Consolidated	43.8594	55.0990	49.6081	37.8594 (7)	42.4837	53.7071	48.4837	36.4837
<b>CITY, UTICA</b>								
Utica	41.6228	59.1904	47.1904	35.6228	42.9530	60.8612	48.8612	36.9530
<b>CITY, WARREN</b>								
Warren Consolidated	55.4651	66.7047	61.2138	49.4651 (7)	55.0616	66.2850	61.0616	49.0616
Warren Woods	50.8160	68.6006	56.6006	44.8160 (7)	51.3850	69.3850	57.3850	45.3850
Van Dyke	54.9260	72.8288	60.8288	48.9260 (7)	56.1650	74.1650	62.1650	50.1650
Fitzgerald	53.2364	71.1213	59.1213	47.2364 (7)	54.8202	72.8202	60.8202	48.8202
Center Line	63.1402	64.4511	64.4511	57.1402 (7)	63.2150	65.1150	65.1150	57.2150
East Detroit	51.1760	68.9408	56.9408	45.1760 (7)	51.3650	69.3650	57.3650	45.3650
<b>VILLAGES</b>								
<b>ARMADA (ARMADA TWP.)</b>								
Armada	45.3522	63.3522	51.3522	39.3522 (5)(7)	42.4601	60.4601	48.4601	36.4601
<b>ROMEO (BRUCE TOWNSHIP)</b>								
Romeo	38.5540	56.5540	44.5540	32.5540 (5)	39.2727	57.2727	45.2727	33.2727
<b>ROMEO (WASHINGTON TWP.)</b>								
Romeo	40.1397	58.1397	46.1397	34.1397 (5)	41.1001	59.1001	47.1001	35.1001
<b>NEW HAVEN (LENOX TWP.)</b>								
New Haven	42.6166	60.6166	48.6166	36.6166	44.6149	62.6149	50.6149	38.6149

**MACOMB COUNTY 2017  
CERTIFIED TAX (MILLAGE) RATES SUMMARY  
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL	(7) COMM COLLEGE	(7) INTERM SCHOOL	CITY, VILLAGE OR TOWNSHIP	COUNTY OPER.	COUNTY VETERAN	COUNTY DEBT	SMART	ART AUTH	ZOO AUTH	HCMA
<b>ARMADA TOWNSHIP</b>														
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	4.7812	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	4.7812	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>BRUCE TOWNSHIP</b>														
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	8.4136	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	8.4136	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Almont (Lapeer County)	15.4327	32.6649	20.6649	9.4327	1.4072	2.8915	8.4136	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (1) (5)
<b>CHESTERFIELD TOWNSHIP</b>														
New Haven	13.3600	31.3600	19.3600	7.3600	1.4072	2.9147	9.4090	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	9.4090	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Anchor Bay	16.0000	34.0000	22.0000	10.0000	1.4072	2.9147	9.4090	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>CLINTON TOWNSHIP</b>														
Mt. Clemens	17.8000	35.8000	23.8000	11.8000	1.4072	2.9147	17.6274	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Chippewa Valley	14.6400	32.6400	20.6400	8.6400	1.4072	2.9147	16.2324	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Clintondale	19.0000	37.0000	25.0000	13.0000	1.4072	2.9147	16.2324	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Fraser	13.0000	30.7918	18.7918	7.0000	1.4072	2.9147	16.2324	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	16.2324	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>HARRISON TOWNSHIP</b>														
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	8.4885	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b>LENOX TOWNSHIP</b>														
Anchor Bay	16.0000	34.0000	22.0000	10.0000	1.4072	2.9147	6.2312	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
New Haven	13.3600	31.3600	19.3600	7.3600	1.4072	2.9147	6.2312	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Richmond	11.5000	29.5000	17.5000	5.5000	1.4072	2.9147	6.2312	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	6.2312	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b>MACOMB TOWNSHIP</b>														
Chippewa Valley	14.6400	32.6400	20.6400	8.6400	1.4072	2.9147	6.3470	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	6.3470	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
New Haven	13.3600	31.3600	19.3600	7.3600	1.4072	2.9147	6.3470	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	6.3470	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>RAY TOWNSHIP</b>														
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	3.4980	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
New Haven	13.3600	31.3600	19.3600	7.3600	1.4072	2.9147	3.4980	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	3.4980	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	3.4980	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140

**MACOMB COUNTY 2017  
CERTIFIED TAX (MILLAGE) RATES SUMMARY  
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL	(7) COMM COLLEGE	(7) INTERM SCHOOL	CITY, VILLAGE OR TOWNSHIP	COUNTY OPER.	COUNTY VETERAN	COUNTY DEBT	SMART	ART AUTH	ZOO AUTH	HCMA
<b><u>RICHMOND TOWNSHIP</u></b>														
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	3.6339	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Richmond	11.5000	29.5000	17.5000	5.5000	1.4072	2.9147	3.6339	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Memphis(St. Clair Cty)	12.2500	30.2500	18.2500	6.2500	1.4072	3.4296	3.6339	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (2)
<b><u>SHELBY TOWNSHIP</u></b>														
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	9.2999	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	9.2999	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Rochester(Oakland Cty)	12.0000	30.0000	18.0000	6.0000	1.4072	3.3079	9.2999	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (3)
<b><u>WASHINGTON TOWNSHIP</u></b>														
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	8.4178	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	8.4178	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Rochester(Oakland Cty)	12.0000	30.0000	18.0000	6.0000	1.4072	3.3079	8.4178	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (3) (5)
Romeo(Woodland Acres)	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	8.4178	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b><u>CITY, CENTER LINE</u></b>														
Center Line	24.9642	26.2751	26.2751	18.9642	1.4072	2.9147	38.5829	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Van Dyke	16.7500	34.6528	22.6528	10.7500	1.4072	2.9147	38.5829	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b><u>CITY, EASTPOINTE</u></b>														
East Detroit	13.0000	30.7648	18.7648	7.0000	1.4072	2.9147	40.2567	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)(7)
South Lake	17.7868	30.5861	23.3729	11.7868	1.4072	2.9147	40.2567	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)(7)
<b><u>CITY, FRASER</u></b>														
Fraser	13.0000	30.7918	18.7918	7.0000	1.4072	2.9147	27.3581	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b><u>CITY, GROSSE POINTE SHORES</u></b>														
South Lake	17.7868	30.5861	23.3729	11.7868	1.4072	2.9147	18.8794	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b><u>CITY, MEMPHIS</u></b>														
Memphis(St. Clair Cty)	12.2500	30.2500	18.2500	6.2500	1.4072	3.4296	16.2007	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (2)
<b><u>CITY, MOUNT CLEMENS</u></b>														
Mount Clemens	17.8000	35.8000	23.8000	11.8000	1.4072	2.9147	24.6999	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	24.6999	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b><u>CITY, NEW BALTIMORE</u></b>														
Anchor Bay	16.0000	34.0000	22.0000	10.0000	1.4072	2.9147	14.8155	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
<b><u>CITY, RICHMOND</u></b>														
Richmond	11.5000	29.5000	17.5000	5.5000	1.4072	2.9147	16.4417	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140



**MACOMB COUNTY 2017  
CERTIFIED TAX (MILLAGE) RATES SUMMARY  
1 MILL = \$1 PER \$1,000 OF TAXABLE VALUE**

GOVERNMENTAL UNIT/ Local School District	HOMESTEAD SCHOOL	NON- HOMESTEAD SCHOOL	PERSONAL COMMERCIAL SCHOOL	PERSONAL INDUSTRIAL SCHOOL	(7) COMM COLLEGE	(7) INTERM SCHOOL	CITY, VILLAGE OR TOWNSHIP	COUNTY OPER.	COUNTY VETERAN	COUNTY DEBT	SMART	ART AUTH	ZOO AUTH	HCMA
<b>CITY, ROSEVILLE</b>														
Roseville	14.7000	32.7000	20.7000	8.7000	1.4072	2.9147	25.1081	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
Fraser	13.0000	30.7918	18.7918	7.0000	1.4072	2.9147	25.1081	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>CITY, ST. CLAIR SHORES</b>														
Lake Shore	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	24.4089	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
Lakeview	13.9900	31.9900	19.9900	7.9900	1.4072	2.9147	24.4089	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
L'Anse Creuse	13.0000	31.0000	19.0000	7.0000	1.4072	2.9147	24.4089	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
South Lake	17.7868	30.5861	23.3729	11.7868	1.4072	2.9147	24.4089	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b>CITY, STERLING HEIGHTS</b>														
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	16.1499	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
Warren Consolidated	17.2891	28.5287	23.0378	11.2891	1.4072	2.9147	16.1499	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
<b>CITY, UTICA</b>														
Utica	9.8500	27.4176	15.4176	3.8500	1.4072	2.9147	21.3524	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140
<b>CITY, WARREN</b>														
Warren Consolidated	17.2891	28.5287	23.0378	11.2891	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
Warren Woods	12.6400	30.4246	18.4246	6.6400	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
Van Dyke	16.7500	34.6528	22.6528	10.7500	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
Fitzgerald	15.0604	32.9453	20.9453	9.0604	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
Center Line	24.9642	26.2751	26.2751	18.9642	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
East Detroit	13.0000	30.7648	18.7648	7.0000	1.4072	2.9147	27.7556	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (7)
<b>VILLAGES</b>														
<b>ARMADA (ARMADA TWP.)</b>														
Armada	13.8394	31.8394	19.8394	7.8394	1.4072	2.9147	21.0924	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)(7)
<b>ROMEO (BRUCE TOWNSHIP)</b>														
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	17.3836	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>ROMEO (WASHINGTON TWP.)</b>														
Romeo	10.7500	28.7500	16.7500	4.7500	1.4072	2.9147	18.9693	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140 (5)
<b>NEW HAVEN (LENOX TWP.)</b>														
New Haven	13.3600	31.3600	19.3600	7.3600	1.4072	2.9147	18.8362	4.5242	0.0682	0.0050	0.9903	0.1979	0.0989	0.2140

**MACOMB COUNTY 2017  
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
<b>ARMADA TOWNSHIP</b>										
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	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
<b>BRUCE TOWNSHIP</b>										
Romeo	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
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	17.2322	0.0000	5.2322	0.9827	8.4500	15.4327	32.6649	20.6649	9.4327
<b>CHESTERFIELD TOWNSHIP</b>										
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.3600	13.3600	31.3600	19.3600	7.3600
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	0.0000	6.0000	0.0000	10.0000	16.0000	34.0000	22.0000	10.0000
<b>CLINTON TOWNSHIP</b>										
Mt. Clemens	6.0000	18.0000	0.0000	6.0000	0.0000	11.8000	17.8000	35.8000	23.8000	11.8000
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	18.0000	0.0000	6.0000	0.0000	13.0000	19.0000	37.0000	25.0000	13.0000
Fraser	6.0000	17.7918	0.0000	5.7918	0.0000	7.0000	13.0000	30.7918	18.7918	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
<b>HARRISON TOWNSHIP</b>										
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
<b>LENOX TOWNSHIP</b>										
Anchor Bay	6.0000	18.0000	0.0000	6.0000	0.0000	10.0000	16.0000	34.0000	22.0000	10.0000
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.3600	13.3600	31.3600	19.3600	7.3600
Richmond	6.0000	18.0000	0.0000	6.0000	0.0000	5.5000	11.5000	29.5000	17.5000	5.5000
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
<b>MACOMB TOWNSHIP</b>										
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	7.3600	13.3600	31.3600	19.3600	7.3600
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
<b>RAY TOWNSHIP</b>										
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.3600	13.3600	31.3600	19.3600	7.3600
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	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500

**MACOMB COUNTY 2017  
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
<b><u>RICHMOND TOWNSHIP</u></b>										
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	5.5000	11.5000	29.5000	17.5000	5.5000
Memphis(St. Clair Cty)	6.0000	18.0000	0.0000	6.0000	1.0000	5.2500	12.2500	30.2500	18.2500	6.2500
<b><u>SHELBY TOWNSHIP</u></b>										
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
Romeo	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	6.0000	0.0000	6.0000	12.0000	30.0000	18.0000	6.0000
<b><u>WASHINGTON TOWNSHIP</u></b>										
Romeo	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
Rochester(Oakland Cty)	6.0000	18.0000	0.0000	6.0000	0.0000	6.0000	12.0000	30.0000	18.0000	6.0000
Romeo(Woodland Acres)	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
<b><u>CITY, CENTER LINE</u></b>										
Center Line	6.0000	1.3109	16.4642	1.3109	0.0000	2.5000	24.9642	26.2751	26.2751	18.9642
Van Dyke	6.0000	17.9028	0.0000	5.9028	0.0000	10.7500	16.7500	34.6528	22.6528	10.7500
<b><u>CITY, EASTPOINTE</u></b>										
East Detroit	6.0000	17.7648	0.0000	5.7648	0.0000	7.0000	13.0000	30.7648	18.7648	7.0000
South Lake	6.0000	12.7993	4.7868	5.5861	0.0000	7.0000	17.7868	30.5861	23.3729	11.7868
<b><u>CITY, FRASER</u></b>										
Fraser	6.0000	17.7918	0.0000	5.7918	0.0000	7.0000	13.0000	30.7918	18.7918	7.0000
<b><u>CITY, GROSSE POINTE SHORES</u></b>										
South Lake	6.0000	12.7993	4.7868	5.5861	0.0000	7.0000	17.7868	30.5861	23.3729	11.7868
<b><u>CITY, MEMPHIS</u></b>										
Memphis(St. Clair Cty)	6.0000	18.0000	1.0000	6.0000	0.0000	5.2500	12.2500	30.2500	18.2500	6.2500
<b><u>CITY, MOUNT CLEMENS</u></b>										
Mount Clemens	6.0000	18.0000	0.0000	6.0000	0.0000	11.8000	17.8000	35.8000	23.8000	11.8000
L'Anse Creuse	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
<b><u>CITY, NEW BALTIMORE</u></b>										
Anchor Bay	6.0000	18.0000	0.0000	6.0000	0.0000	10.0000	16.0000	34.0000	22.0000	10.0000
<b><u>CITY, RICHMOND</u></b>										
Richmond	6.0000	18.0000	0.0000	6.0000	0.0000	5.5000	11.5000	29.5000	17.5000	5.5000

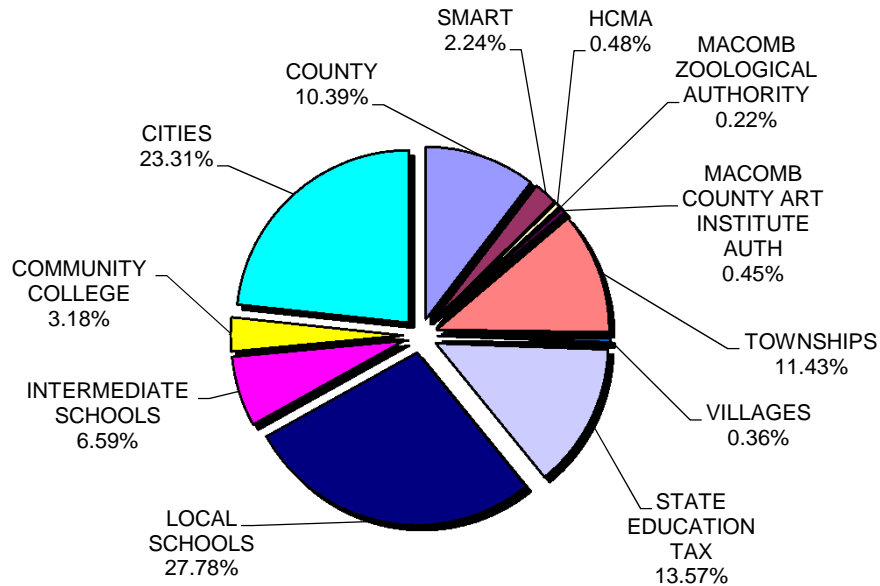
SEE ATTACHED FOOTNOTES

**MACOMB COUNTY 2017  
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
<b>CITY, ROSEVILLE</b>										
Roseville	6.0000	18.0000	0.0000	6.0000	0.0000	8.7000	14.7000	32.7000	20.7000	8.7000
Fraser	6.0000	17.7918	0.0000	5.7918	0.0000	7.0000	13.0000	30.7918	18.7918	7.0000
<b>CITY, ST. CLAIR SHORES</b>										
Lake Shore	6.0000	18.0000	0.0000	6.0000	0.0000	7.0000	13.0000	31.0000	19.0000	7.0000
Lakeview	6.0000	18.0000	0.0000	6.0000	0.0000	7.9900	13.9900	31.9900	19.9900	7.9900
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	12.7993	4.7868	5.5861	0.0000	7.0000	17.7868	30.5861	23.3729	11.7868
<b>CITY, STERLING HEIGHTS</b>										
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
Warren Consolidated	6.0000	11.2396	6.5091	5.7487	0.0000	4.7800	17.2891	28.5287	23.0378	11.2891
<b>CITY, UTICA</b>										
Utica	6.0000	17.5676	0.0000	5.5676	0.0000	3.8500	9.8500	27.4176	15.4176	3.8500
<b>CITY, WARREN</b>										
Warren Consolidated	6.0000	11.2396	6.5091	5.7487	0.0000	4.7800	17.2891	28.5287	23.0378	11.2891
Warren Woods	6.0000	17.7846	0.0000	5.7846	0.0000	6.6400	12.6400	30.4246	18.4246	6.6400
Van Dyke	6.0000	17.9028	0.0000	5.9028	0.0000	10.7500	16.7500	34.6528	22.6528	10.7500
Fitzgerald	6.0000	17.8849	0.0000	5.8849	3.1604	5.9000	15.0604	32.9453	20.9453	9.0604
Center Line	6.0000	1.3109	16.4642	1.3109	0.0000	2.5000	24.9642	26.2751	26.2751	18.9642
East Detroit	6.0000	17.7648	0.0000	5.7648	0.0000	7.0000	13.0000	30.7648	18.7648	7.0000
<b>VILLAGES</b>										
<b>ARMADA (ARMADA TWP.)</b>										
Armada	6.0000	18.0000	0.0000	6.0000	0.8394	7.0000	13.8394	31.8394	19.8394	7.8394
<b>ROMEO (BRUCE TOWNSHIP)</b>										
Romeo	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
<b>ROMEO (WASHINGTON TWP.)</b>										
Romeo	6.0000	18.0000	0.0000	6.0000	0.0000	4.7500	10.7500	28.7500	16.7500	4.7500
<b>NEW HAVEN (LENOX TWP.)</b>										
New Haven	6.0000	18.0000	0.0000	6.0000	0.0000	7.3600	13.3600	31.3600	19.3600	7.3600

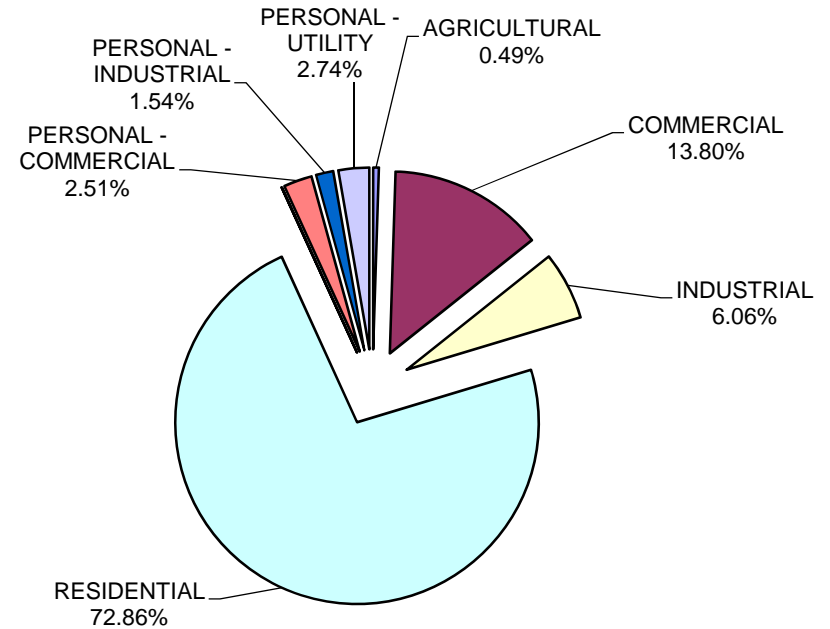
## MACOMB COUNTY 2017 TAXES LEVIED BY TAXING UNIT

TAXING UNIT	TAXES	PERCENTAGE OF TOTAL
COUNTY	\$ 119,520,321	10.39%
SMART	\$ 25,745,196	2.24%
HCMA	\$ 5,563,438	0.48%
MACOMB ZOOLOGICAL AUTHORITY	\$ 2,571,141	0.22%
MACOMB COUNTY ART INSTITUTE AUTH	\$ 5,144,881	0.45%
TOWNSHIPS	\$ 131,431,432	11.43%
VILLAGES	\$ 4,106,245	0.36%
STATE EDUCATION TAX	\$ 155,984,234	13.57%
LOCAL SCHOOLS	\$ 319,341,818	27.78%
INTERMEDIATE SCHOOLS	\$ 75,825,240	6.59%
COMMUNITY COLLEGE	\$ 36,583,502	3.18%
CITIES	\$ 268,008,368	23.31%
<b>TOTAL</b>	<b>\$ 1,149,825,817</b>	<b>100.00%</b>



## MACOMB COUNTY 2017 TAXABLE VALUE BY PROPERTY CLASSIFICATION

PROPERTY CLASSIFICATION	TAXABLE VALUE	PERCENTAGE OF REVENUE SOURCE
AGRICULTURAL	\$ 127,748,715	0.49%
COMMERCIAL	\$ 3,587,574,833	13.80%
INDUSTRIAL	\$ 1,575,186,428	6.06%
RESIDENTIAL	\$ 18,939,990,070	72.86%
DEVELOPMENTAL	\$ -	0.00%
PERSONAL - COMMERCIAL	\$ 653,586,211	2.51%
PERSONAL - INDUSTRIAL	\$ 400,063,163	1.54%
PERSONAL - UTILITY	\$ 713,222,826	2.74%
<b>TOTAL</b>	<b>\$ 25,997,372,246</b>	<b>100.00%</b>



**MACOMB COUNTY  
ESTIMATED 2017 TAX LEVY - COUNTY WIDE TAXES**

GOVERNMENTAL UNIT	TAXABLE VALUATION	ALLOCATED 4.5242	EXTRA VOTED - VETERANS 0.0682	DEBT 0.0050	TOTAL LEVIED BY COUNTY 4.5974	MACOMB COUNTY ART INSTIT AUTH 0.1979	MACOMB ZOOLOGICAL AUTHORITY 0.0989	HCMA 0.2140	SMART 0.9903	TOTAL 6.0985
<b>TOWNSHIPS:</b>										
ARMADA	\$ 298,855,475	\$ 1,352,082	\$ 20,382	\$ 1,494	\$ 1,373,958	\$ 59,143	\$ 29,557	\$ 63,955	\$ 295,957	\$ 1,822,570
BRUCE	454,477,817	2,056,149	30,995	2,272	2,089,416	89,941	44,948	97,258	450,069	2,771,632
CHESTERFIELD	1,542,900,054	6,980,388	105,226	7,715	7,093,329	305,340	152,593	330,181	1,527,934	9,409,377
CLINTON	2,759,630,749	12,485,121	188,207	13,798	12,687,126	546,131	272,927	590,561	2,732,862	16,829,607
HARRISON	892,731,315	4,038,895	60,884	4,464	4,104,243	176,672	88,291	191,045	884,072	5,444,323
LENOX	267,134,897	1,208,572	18,219	1,336	1,228,127	52,866	26,420	57,167	264,544	1,629,124
MACOMB	3,287,383,840	14,872,782	224,200	16,437	15,113,419	650,573	325,122	703,500	3,255,496	20,048,110
RAY	197,761,731	894,714	13,487	989	909,190	39,137	19,559	42,321	195,843	1,206,050
RICHMOND	167,412,324	757,407	11,418	837	769,662	33,131	16,557	35,826	165,788	1,020,964
SHELBY	3,137,213,308	14,193,380	213,958	15,686	14,423,024	620,855	310,270	671,364	3,106,782	19,132,295
WASHINGTON	1,303,344,370	5,896,591	88,888	6,517	5,991,996	257,932	128,901	278,916	1,290,702	7,948,447
<b>CITIES:</b>										
CENTER LINE	142,283,460	643,719	9,704	711	654,134	28,158	14,072	30,449	140,903	867,716
EASTPOINTE	450,258,308	2,037,059	30,708	2,251	2,070,018	89,106	44,531	96,355	445,891	2,745,901
FRASER	429,682,310	1,943,969	29,304	2,148	1,975,421	85,034	42,496	91,952	425,514	2,620,417
GROSSE POINTE SHORES	10,775,412	48,750	735	54	49,539	2,132	1,066	2,306	10,671	65,714
MEMPHIS	18,075,679	81,778	1,233	90	83,101	3,577	1,788	3,868	17,900	110,234
MOUNT CLEMENS	312,252,015	1,412,691	21,296	1,561	1,435,548	61,795	30,882	66,822	309,223	1,904,270
NEW BALTIMORE	370,165,385	1,674,702	25,245	1,851	1,701,798	73,256	36,609	79,215	366,575	2,257,453
RICHMOND	170,914,288	773,250	11,656	855	785,761	33,824	16,903	36,576	169,256	1,042,320
ROSEVILLE	863,848,093	3,908,222	58,914	4,319	3,971,455	170,956	85,435	184,863	855,469	5,268,178
ST. CLAIR SHORES	1,459,695,600	6,603,955	99,551	7,298	6,710,804	288,874	144,364	312,375	1,445,537	8,901,954
STERLING HEIGHTS	4,061,799,421	18,376,393	277,015	20,309	18,673,717	803,830	401,712	869,225	4,022,400	24,770,884
UTICA	183,473,118	830,069	12,513	917	843,499	36,309	18,145	39,263	181,693	1,118,909
WARREN	3,215,303,277	14,546,675	219,284	16,077	14,782,036	636,309	317,993	688,075	3,184,115	19,608,528
<b>COUNTY TOTAL:</b>	<b>\$ 25,997,372,246</b>	<b>\$ 117,617,313</b>	<b>\$ 1,773,022</b>	<b>\$ 129,986</b>	<b>\$ 119,520,321</b>	<b>\$ 5,144,881</b>	<b>\$ 2,571,141</b>	<b>\$ 5,563,438</b>	<b>\$ 25,745,196</b>	<b>\$ 158,544,977</b>
Estimated loss for PILT	\$ 23,767,404	(107,528)	(1,621)	(119)	(109,268)	(4,704)	(2,351)	(5,086)	(23,537)	(144,946)
Estimated Capture by TIFA, DDA and CIA-----	\$ 256,633,588	(1,161,062)	(17,502)	(1,283)	(1,179,847)	(50,786)	(25,382)	(54,918)	(254,146)	(1,565,079) (6)
<b>NET TAX COLLECTION:</b>		<b>\$ 116,348,723</b>	<b>\$ 1,753,899</b>	<b>\$ 128,584</b>	<b>\$ 118,231,206</b>	<b>\$ 5,089,391</b>	<b>\$ 2,543,408</b>	<b>\$ 5,503,434</b>	<b>\$ 25,467,513</b>	<b>\$ 156,834,952</b>

**MACOMB COUNTY**  
**ESTIMATED 2017 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>
<b>Armada Township</b>											
Armada Schools - Post 1993	3	\$ 392,353	21.0807	2.3906	2.2987	0.4952	0.0990	0.0495	0.1070	26.5205	\$ 10,405
Romeo Schools - Post 1993	4	1,080,496	19.5360	2.3906	2.2987	0.4952	0.0990	0.0495	0.1070	24.9758	26,986
<b>Bruce Township</b>											
Romeo Schools - Post 1993	33	18,393,814	19.5360	4.2068	2.2987	0.4952	0.0990	0.0495	0.1070	26.7920	492,807
<b>Chesterfield Township</b>											
New Haven Schools-Post 1993	10	1,346,017	20.8410	4.7045	2.2987	0.4952	0.0990	0.0495	0.1070	28.5947	38,489
L'Anse Creuse Schools - Post 1993	41	6,271,168	20.6610	4.7045	2.2987	0.4952	0.0990	0.0495	0.1070	28.4147	178,193
Anchor Bay Schools - Post 1993	1	858,222	22.1610	4.7045	2.2987	0.4952	0.0990	0.0495	0.1070	29.9147	25,673
<b>Clinton Township</b>											
Chippewa Valley Schls - Post 1993	3	447,600	21.4810	8.1162	2.2987	0.4952	0.0990	0.0495	0.1070	32.6464	14,613
Fraser Schools - Post 1993	3	718,270	20.5569	8.1162	2.2987	0.4952	0.0990	0.0495	0.1070	31.7223	22,785
L'Anse Creuse Schools - Post 1993	36	13,777,247	20.6610	8.1162	2.2987	0.4952	0.0990	0.0495	0.1070	31.8264	438,480
Clintondale Schools - Post 1993	2	610,446	23.6610	8.1162	2.2987	0.4952	0.0990	0.0495	0.1070	34.8264	21,260
<b>Harrison</b>											
L'Anse Creuse Schools - Post 1993	5	2,581,190	20.6610	4.2443	2.2987	0.4952	0.0990	0.0495	0.1070	27.9545	72,156
<b>Lenox</b>											
New Haven Schools-Post 1993	1	0	20.8410	3.1156	2.2987	0.4952	0.0990	0.0495	0.1070	27.0058	-
<b>Macomb Township</b>											
Chippewa Valley Schls - Post 1993	9	9,937,980	21.4810	3.1735	2.2987	0.4952	0.0990	0.0495	0.1070	27.7037	275,319
<b>Shelby Township</b>											
Utica Schools - Post 1993	25	27,030,838	18.8698	4.6500	2.2987	0.4952	0.0990	0.0495	0.1070	26.5690	718,181
<b>Washington Township</b>											
Romeo Schools - Post 1993	2	238,150	19.5360	4.2089	2.2987	0.4952	0.0990	0.0495	0.1070	26.7941	6,381
<b>Center Line, City of</b>											
Center Line Schools - Post 1993	7	2,227,816	18.2985	19.2915	2.2987	0.4952	0.0990	0.0495	0.1070	40.6392	90,537



**MACOMB COUNTY**  
**ESTIMATED 2017 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	2,768,743	35.1137	27.3581	4.5974	0.9903	0.1979	0.0989	0.2140	68.5703	189,854
Fraser Schools - Post 1993	51	15,089,477	20.5569	13.6791	2.2987	0.4952	0.0990	0.0495	0.1070	37.2852	562,613
Memphis, City of											
Memphis - Post 1993	1	43,300	20.5434	8.1004	2.2987	0.4952	0.0990	0.0495	0.1070	31.6930	1,372
Mount Clemens, City of											
Mount Clemens Schools - Post 1993	5	2,770,116	23.0610	12.3500	2.2987	0.4952	0.0990	0.0495	0.1070	38.4602	106,539
New Baltimore, City of											
Anchor Bay Schools - Post 1993	3	1,652,309	22.1610	7.4078	2.2987	0.4952	0.0990	0.0495	0.1070	32.6180	53,895
Roseville, City of											
Roseville Schools - Post 1993	29	4,643,038	21.5110	12.5541	2.2987	0.4952	0.0990	0.0495	0.1070	37.1143	172,323
Fraser Schools - Post 1993	3	149,813	20.5569	12.5541	2.2987	0.4952	0.0990	0.0495	0.1070	36.1602	5,417
Saint Clair Shores, City of											
Lake Shore	1	2,668,500	20.6610	12.2045	2.2987	0.4952	0.0990	0.0495	0.1070	35.9147	95,838
South Lake	1	89,600	20.4540	12.2045	2.2987	0.4952	0.0990	0.0495	0.1070	35.7077	3,199
Sterling Heights, City of											
Warren Consolid Schls - Post 1993	39	37,785,624	19.4253	8.0750	2.2987	0.4952	0.0990	0.0495	0.1070	30.5495	1,154,332
Utica Schools - Post 1993	46	80,895,536	18.8698	8.0750	2.2987	0.4952	0.0990	0.0495	0.1070	29.9940	2,426,377
Utica, City of											
Utica Schools - Post 1993	2	351,441	18.8698	10.6762	2.2987	0.4952	0.0990	0.0495	0.1070	32.5952	11,455
Warren, City of											
Center Line Schools - Post 1993	20	13,944,838	18.2985	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	35.2256	491,215
East Detroit Schools - Post 1993	1	112,042	20.5434	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	37.4704	4,198
Van Dyke Schools - Post 1993	32	6,666,293	22.4874	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	39.4144	262,748
Fitzgerald Schools - Post 1993	23	16,429,144	21.6336	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	38.5607	633,518
Warren Consolidated - Post 1993	26	47,978,793	19.4253	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	36.3524	1,744,142
Warren Woods Schools - Post 1993	19	10,245,012	20.3733	13.8778	2.2987	0.4952	0.0990	0.0495	0.1070	37.3003	382,142
Warren Consolidated (REHAB)- Post 1993	2	21,800,170	32.8506	27.7556	4.5974	0.9903	0.1979	0.0989	0.2140	66.7047	1,454,174
<b>TOTAL</b>	<b>491</b>	<b>\$ 351,995,396</b>									<b>\$12,187,616</b>

**MACOMB COUNTY**  
**ESTIMATED 2017 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	\$ 231,786		\$ 1,108	\$ 1,066	\$ 230	46	23	50	\$ 2,523
Bruce Township Romeo Schools	DDA	1986	N/A	1,506,230	2,025,050		17,038	9,310	2,005	401	200	433	29,387
Clinton Township Clintondale	DDA	2002	2017	50,362,967	5,740,712		93,186	26,392	5,685	1,136	568	1,229	128,196
Mt Clemens	DDA	2002	2017	14,928,956	624,042		11,000	2,869	618	123	62	134	14,806
Harrison Township L'Anse Creuse	DDA	2014	N/A	24,725,153	1,309,685		11,117	6,021	1,297	259	130	280	19,104
Shelby Township Utica Schools	TIFA	2005	N/A	22,580	594		6	3	1	0	0	0	10
Utica Schools	DDA	2017	2046	113,302,337	0		0	0	0	0	0	0	0
Washington Township Romeo Schools	DDA	1990	N/A	2,440,162	3,117,035		26,239	14,330	3,087	617	308	667	45,248
Center Line, City of Center Line Schools	DDA	1995	N/A	18,779,740	2,426,409		93,618	11,155	2,403	480	240	519	108,415
Eastpointe, City of East Detroit	DDA	1986	N/A	3,831,270	3,529,250		142,076	16,225	3,495	698	349	755	163,598
Mount Clemens, City of Mount Clemens Schools	TIFA	1985	2021	9,159,600	7,303,349		180,392	33,576	7,233	1,445	722	1,563	224,931
New Baltimore, City of Anchor Bay Schools	DDA	1989	N/A	2,453,825	2,205,802		32,680	10,141	2,184	437	218	472	46,132
Anchor Bay Schools	TIFA	1998	N/A	9,288,000	4,567,111		67,664	20,997	4,523	904	452	977	95,517
Richmond, City of Richmond	TIFA	1984	2025	9,062,907	30,445,379		500,574	139,970	30,150	6,025	3,011	6,515	686,245
Roseville, City of Roseville	DDA	2015	N/A	8,707,494	117,835		2,959	542	117	23	12	25	3,678
Roseville	TIFA	2015	2034	7,904,805	491,623		12,344	2,260	487	97	49	105	15,342

**MACOMB COUNTY**  
**ESTIMATED 2017 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	
St. Clair Shores, City of													
Lakeview	TIFA	1987	N/A	6,950,412	7,594,163		185,365	34,913	7,520	1,503	751	1,625	231,677
South Lake	TIFA	1987	N/A	14,757,016	12,287,184		299,917	56,489	12,168	2,432	1,215	2,629	374,850
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	0		0	0	0	0	0	0	0
Sterling Heights, City of													
Utica	CIA	2006	2026	20,174,507	926,999		14,971	4,262	918	183	92	198	20,624
Utica	TIFA	2012	2025	31,870,518	31,301,096		505,510	143,904	30,997	6,194	3,096	6,698	696,399
Warren Consolidated	LDFA	2008	2021	7,843,400	19,919,000		321,690	91,576	19,726	3,942	1,970	4,263	443,167
Utica, City of													
Utica	TIFA	1991	2021	13,119,625	10,832,071		231,291	49,799	10,727	2,144	1,071	2,318	297,350
Warren, City of													
Center Line Schools	DDA	2002	2042	9,702,751	19,278,570		535,088	88,631	19,092	3,815	1,907	4,126	652,659
Van Dyke Schools	TIFA	1986	2011	12,155,613	6,714,834		186,374	30,871	6,650	1,329	664	1,437	227,325
Warren Consolidated Schools	DDA	2002	2042	<u>408,323,986</u>	<u>83,644,009</u>		<u>2,321,590</u>	<u>384,545</u>	<u>82,833</u>	<u>16,553</u>	<u>8,272</u>	<u>17,900</u>	<u>2,831,693</u>
TOTAL				<u>\$ 906,367,474</u>	<u>\$ 256,633,588</u>	(4)	<u>\$ 5,793,797</u>	<u>\$ 1,179,847</u>	<u>\$ 254,146</u>	<u>50,786</u>	<u>\$ 25,382</u>	<u>\$ 54,918</u>	<u>\$ 7,358,876</u>

**MACOMB COUNTY**  
**ESTIMATED 2017 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	YES	2017	325,700	2.3750	0.0000	2.7650	0.0025	5.1425	774	-	901	1	1,676
Romeo Schools		2017	496,957	4.7500	0.0000	5.5300	0.0050	10.2850	\$ 2,361	\$ -	\$ 2,748	\$ 2	\$ 5,111
Romeo Schools		2022	21,406	4.7500	0.0000	5.5300	0.0050	10.2850	102	-	118	-	220
Chesterfield Township													
L'Anse Creuse		2020	510,329	7.0000	0.0000	8.0000	0.0050	15.0050	3,572	-	4,083	3	7,658
New Haven		2020	11,614,189	7.3600	0.0000	8.0000	0.0050	15.3650	85,480	-	92,914	58	178,452
Clinton Township													
L'Anse Creuse	YES	2018	109,300	3.5000	0.2350	4.5000	0.0025	8.2375	383	26	492	-	901
L'Anse Creuse		2018	282,868	7.0000	0.4700	9.0000	0.0050	16.4750	1,980	133	2,546	1	4,660
L'Anse Creuse	YES	2019	0	3.5000	0.2350	4.5000	0.0025	8.2375	-	-	-	-	-
L'Anse Creuse		2019	393,335	7.0000	0.4700	9.0000	0.0050	16.4750	2,753	185	3,540	2	6,480
L'Anse Creuse		2020	3,106,965	7.0000	0.4700	9.0000	0.0050	16.4750	21,749	1,460	27,963	16	51,188
L'Anse Creuse	YES	2022	289,500	3.5000	0.2350	4.5000	0.0025	8.2375	1,013	68	1,303	1	2,385
L'Anse Creuse		2022	1,397,190	7.0000	0.4700	9.0000	0.0050	16.4750	9,780	657	12,575	7	23,019
L'Anse Creuse		2023	185,219	7.0000	0.4700	9.0000	0.0050	16.4750	1,297	87	1,667	1	3,052
L'Anse Creuse		2024	1,134,990	7.0000	0.4700	9.0000	0.0050	16.4750	7,945	533	10,215	6	18,699
Fraser		2020	308,843	7.0000	0.4700	9.0000	0.0050	16.4750	2,162	145	2,780	2	5,089
Fraser		2021	260,747	7.0000	0.4700	9.0000	0.0050	16.4750	1,825	123	2,347	1	4,296
Chippewa Valley		2022	472,743	8.6400	0.4700	9.0000	0.0050	18.1150	4,084	222	4,255	2	8,563
Clintondale		2022	225,714	13.0000	0.4700	9.0000	0.0050	22.4750	2,934	106	2,031	1	5,072
Lenox Township													
New Haven		2020	319,261	7.3600	0.0000	4.1450	0.0050	11.5100	2,350	-	1,323	2	3,675
Macomb Township													
Chippewa Valley		2020	613,030	8.6400	0.0000	2.0000	0.0050	10.6450	5,297	-	1,226	3	6,526
Chippewa Valley		2019	11,132,230	8.6400	0.0000	2.0000	0.0050	10.6450	96,182	-	22,264	56	118,502
L'Anse Creuse		2017	487,740	7.0000	0.0000	2.0000	0.0050	9.0050	3,414	-	975	2	4,391
Chippewa Valley	YES	2024	292,370	4.3200	0.0000	1.0000	0.0025	5.3225	1,263	-	292	1	1,556
Chippewa Valley	YES	2019	2,818,290	4.3200	0.0000	1.0000	0.0025	5.3225	12,175	-	2,818	7	15,000

**MACOMB COUNTY**  
**ESTIMATED 2017 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	883,575	3.8500	0.0000		0.0050	3.8550	3,402	-	-	4	3,406
Utica Schools		2019	2,615,159	3.8500	0.0000		0.0050	3.8550	10,068	-	-	13	10,081
Utica Schools		2020	286,240	3.8500	0.0000		0.0050	3.8550	1,102	-	-	1	1,103
Washington Township													
Romeo Schools		2020	480,240	4.7500	0.0000	3.9485	0.0050	8.7035	2,281	-	1,896	2	4,179
Romeo Schools		2023	285,700	4.7500	0.0000	3.9485	0.0050	8.7035	1,357	-	1,128	1	2,486
Romeo Schools		2018	473,040	4.7500	0.0000	3.9485	0.0050	8.7035	2,247	-	1,868	2	4,117
Mount Clemens, City of													
Mount Clemens Schools		2020	850,967	11.8000	0.0000		0.0050	11.8050	10,041	-	-	4	10,045
New Baltimore, City of													
Anchor Bay Schools		2017	565,035	10.0000	3.8446		0.0050	13.8496	5,650	2,172	-	3	7,825
Anchor Bay Schools		2019	1,257,042	10.0000	3.8446		0.0050	13.8496	12,570	4,833	-	6	17,409
Roseville, City of													
Roseville		2017	1,231,908	8.7000	1.0000		0.0050	9.7050	10,718	1,232	-	6	11,956
Sterling Heights, City of													
Warren Consolidated		2018	1,900,101	4.7800	0.1114		0.0050	4.8964	9,082	212	-	10	9,304
Warren, City of													
Warren Consolidated		2017	556,854	4.7800	0.0000		0.0050	4.7850	2,662	-	-	3	2,665
Warren Woods		2020	5,939,966	6.6400	0.0000		0.0050	6.6450	39,441	-	-	30	39,471
Van Dyke		2017	1,399,760	10.7500	0.0000		0.0050	10.7550	15,047	-	-	7	15,054
Fitzgerald		2017	4,737,652	5.9000	0.0000		0.0050	5.9050	27,952	-	-	24	27,976
TOTAL			<u>\$ 60,262,155</u>						<u>\$ 424,495</u>	<u>\$ 12,194</u>	<u>\$ 206,268</u>	<u>\$ 291</u>	<u>\$ 643,248</u>

**MACOMB COUNTY**  
**ESTIMATED 2017 NEIGHBORHOOD ENTERPRIZE ZONE TAXES LEVIED**

NEZ TAX RATE (New Certificates) = 17.2750

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	36	\$ 300,965	\$ 10,775	424	877	7,434	1,384	298	60	30	64	21,346
Mount Clemens Schools	NEW	2007	2018	8	291,488	2,542	100	207	1,754	326	70	14	7	15	5,035
Mount Clemens Schools	NEW	2009	2020	1	48,368	422	17	34	291	54	12	2	1	3	836
Mount Clemens Schools	NEW	2007	2024	1	47,751	416	16	34	287	53	12	2	1	2	823
TOTAL					\$ 688,572	\$ 14,155	\$ 557	\$ 1,152	\$ 9,766	\$ 1,817	\$ 392	\$ 78	\$ 39	\$ 84	\$ 28,040

**MACOMB COUNTY**  
**FOOTNOTES TO 2017**  
**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 in not practical.
- (5) Library millage and other Taxing Authorities are 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) 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 2018 tax levy:

		<b>AS REPORTED ON</b>							
		<b>L - 4029</b>							
<b>TAXING UNIT</b>	<b>PURPOSE OF MILLAGE</b>	<b>MAXIMUM ALLOWABLE</b>	<b>SUMMER LEVY</b>	<b>WINTER LEVY</b>	<b>TOTAL LEVY</b>	<b>MAX ALLOWABLE less LEVY</b>	<b>TAXABLE VALUE</b>	<b>ESTIMATED \$ OVER LEVY</b>	
CITY OF EASTPOINTE	LIBRARY	0.9955	1.0000		1.0000	-0.0045	\$ 450,258,308	\$ 2,026.16	
CITY OF NEW BALTIMORE	LIBRARY	1.3200	1.3201		1.3201	-0.0001	\$ 370,165,385	\$ 37.02	
CITY OF NEW BALTIMORE	OPERATING	9.6509	9.6510		9.6510	-0.0001	\$ 370,165,385	\$ 37.02	
CITY OF STERLING HEIGHTS	RECREATION	0.9642	0.9700		0.9700	-0.0058	\$ 4,059,087,871	\$ 23,542.71	
CITY OF WARREN	POLICE & FIRE	4.8897	4.9000		4.9000	-0.0103	\$ 3,208,388,287	\$ 33,046.40	
VILLAGE OF ARMADA	OPERATING	9.1510	9.1511		9.1511	-0.0001	\$ 39,154,851	\$ 3.92	
CENTER LINE SCHOOLS - WARREN	OPER-NON-HOMESTEAD	17.7751	8.8947	8.8947	17.7894	-0.0143	\$ 124,017,638	\$ 1,773.45	
CENTER LINE SCHOOLS - WARREN	OPER-HOMESTEAD	16.4642	8.2677	8.2677	16.5354	-0.0712	\$ 140,207,067	\$ 9,982.74	
FITZGERALD SCHOOLS	OPER-NON-HOMESTEAD	17.8849	17.9406		17.9406	-0.0557	\$ 195,925,236	\$ 10,913.04	
VAN DYKE SCHOOLS - WARREN	OPER-NON-HOMESTEAD	17.9028	9.0000	9.0000	18.0000	-0.0972	\$ 224,064,756	\$ 21,779.09	







# CITY of EASTPOINTE

**FINANCE DEPARTMENT**  
(586) 445-5030 • FAX (586) 445-4392

MUNICIPAL OFFICES  
23200 GRATIOT AVENUE  
EASTPOINTE, MI 48021

September 13, 2017

Mr. Stephen L. Smigiel  
Macomb County Finance Director  
120 North Main Street, 2<sup>nd</sup> Floor  
Mt. Clemens, MI 48043

RE: Eastpointe's Correction of the 2017 Millage Reduction Fraction (MRF)

The following is a list of millage rates that were levied incorrectly in 2017 as a result of the Headlee Millage Reduction Fraction:

Millage Description	Incorrect Millage Rate (1.0000MRF)	Correction Millage Rate (.9955 MRF)	Over Levy
Library	1.0000	0.9955	0.0045

Pursuant to MCL 211.34d(13), Eastpointe has elected to correct the above mentioned over levy of mills on the 2018 Summer tax bill. If you have any questions or need additional information, please contact me at 586-445-3661, x2224.

Sincerely,

Randall Blum  
Finance Director

**\*\*CORRECTED COPY\*\***

Michigan Department of Treasury  
614 (Rev. 01-17)

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s) **L-4029**  
COPY TO: Each township or city clerk

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

Carefully read the instructions on page 2.

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>Macomb</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>371,987,462</b>
Local Government Unit Requesting Millage Levy <b>City of New Baltimore</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
CHART	Operating		15	9.7112	.9938	9.6509	1	9.6509	9.6510**		
VOTED	LIBRARY	11/1987	2	1.3283	.9938	1.3200	1	1.3200	1.3201**		
VOTED	ST 1 & 2	11/1998	N/A			N/A			1.1463		
VOTED	ST 3	11/1998	N/A			N/A			.2522		
VOTED	WATER	11/2003	N/A			N/A			2.4461		

*corrected by T.G.*

**\*\*Over levy will be credited to Summer 2018 tax bills.**

Prepared by <b>Jeanne Bade</b>	<b>586-716-7604</b>	Treasurer	<b>8/15/17</b>
-----------------------------------	---------------------	-----------	----------------

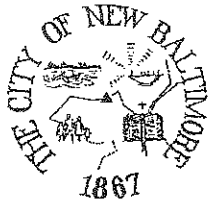
**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature <i>Marcella Shinska</i>	Print Name <b>Marcella Shinska</b>	Date <b>8/15/17</b>
<input type="checkbox"/> Secretary			
<input checked="" type="checkbox"/> Chairperson	Signature <i>John W Dupray</i>	Print Name <b>John Dupray</b>	Date <b>8/15/17</b>
<input type="checkbox"/> President			

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

<small>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section.</small>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	



# CITY OF NEW BALTIMORE

36535 GREEN STREET • NEW BALTIMORE, MI 48047 • (586) 725-2151 • FAX (586) 725-6927

August 15, 2017

Mr. Stephen L. Smigiel  
Macomb County Finance Director  
120 North Main St.  
2<sup>nd</sup> Floor  
Mt. Clemens, MI 48043

RE: City of New Baltimore – L4029 error  
Rounded up instead of truncating millage rates

Dear Mr. Smigiel,

Pursuant to MCL 211.34d(13), the City of New Baltimore has resolved to correct the above stated situation by crediting each tax bill a total of .0002 mills during its 2018 Summer Tax levy. This is for city operating of .0001 mills (9.6510 mills minus .0001 mills = 9.6509) and city library of .0001 mills (1.3201 mills minus .0001 mills = 1.3200 mills).

Please call or write if you have any questions or comments.

Very Truly Yours,

Jeanne Bade  
City of New Baltimore Treasurer





CITY OF  
**Sterling  
Heights**

InnovatingLiving

Richard J. Notte Sterling Heights City Center  
City Hall  
40555 Utica Road | P.O. Box 8009  
Sterling Heights, MI | 48311-8009

TEL 586.446.CITY (2489) FAX 586.276.4077  
cityhall@sterling-heights.net | www.sterling-heights.net  
facebook.com/cityofsterlingheights | twitter.com/sterling\_hts

**City Council**

<i>Mayor</i>	Michael C. Taylor
<i>Mayor Pro Tem</i>	Barbara A. Ziarko
<i>Councilwoman</i>	Deanna Koski
<i>Councilwoman</i>	Maria G. Schmidt
<i>Councilman</i>	Nate Shannon
<i>Councilwoman</i>	Liz Sierawski
<i>Councilman</i>	Doug Skrzyaniarz

**City Manager** Mark D. Vanderpool

August 18, 2017  
Mr. Stephen L. Smigiel  
Macomb County Finance Director  
120 North Main St.  
2<sup>nd</sup> Floor  
Mount Clemens, MI 48043

Subject: Application of correct MRF 2017 recreation levy

Dear Mr. Smigiel:

Pursuant to MCL 211.34d(13), the City of Sterling Heights will adjust its 2018 levy for Recreation by providing a credit of **.0058 mills\*** to all affected property in addition to any further reductions required to comply with the provisions of the GPTA. Confusion arose as this was a newly authorized levy first spread in 2017 and the City was subject to its first millage reduction factor in decades. A corrected form L-4029 is included for your records.

Sincerely,

Dwayne G. McLachlan MMAO  
City Assessor

CC: Jenifer Varney, Finance Director  
Mary Jaganjac, City Treasurer

---

\* (.9700 X .9941=.9642, .9700-.9642 =.0058)

**CORRECTED COPY**

Michigan Department of Treasury  
614 (Rev. 01-17)

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s)  
COPY TO: Each township or city clerk

**L-4029**

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

Carefully read the instructions on page 2.

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>MACOMB</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>3,208,388,287 (excludes REZ)</b>
Local Government Unit Requesting Millage Levy <b>CITY OF WARREN</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Charter	Operating	1956	9.0000	8.7285	0.9979	8.7101	1.0000	8.7101	8.7101		"NA"
Voted	EMS	1979	0.3000	0.2908	0.9979	0.2901	1.0000	0.2901	0.2901		"NA"
Charter	Library Oper.	1956	0.5000	0.4848	0.9979	0.4837	1.0000	0.4837	0.4837		"NA"
Voted	Library Oper.	8/2010	0.8500	0.8457	0.9979	0.8439	1.0000	0.8439	0.8439		8/2030
State Sta	Rubbish		3.0000	2.9093	0.9979	2.9031	1.0000	2.9031	2.5550		"NA"
State Sta	Act 345		4.9848	"NA"	0.9979	"NA"	1.0000	4.9848	4.9848		"NA"
Voted	Police Oper.	8/1998	0.9798	0.9697	0.9979	0.9676	1.0000	0.9676	0.9676		11/2018
Voted	Fire Oper.	8/1998	0.9697	0.9697	0.9979	0.9676	1.0000	0.9676	0.9676		11/2018

Prepared by <b>Renee Rezak</b>	Telephone Number <b>(586) 574-4589</b>	Title of Preparer <b>Budget Director</b>	Date <b>September 8, 2017</b>
-----------------------------------	---	---	----------------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature: <i>Paul Wojno</i>	Print Name: <b>Paul Wojno</b>	Date: <b>9-12-17</b>
<input type="checkbox"/> Secretary			
<input checked="" type="checkbox"/> Mayor	Signature: <i>James B. ...</i>	Print Name: <b>JAMES B. ...</b>	Date: <b>9.19.17</b>
<input type="checkbox"/> President			

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

\*\*\***OVER LEVY WILL BE CREDITED ON 2018 TAX BILL.**

<b>Local School District Use Only: Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section.</b>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	



**CORRECTED COPY**

Michigan Department of Treasury  
614 (Rev. 01-17)

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s)  
COPY TO: Each township or city clerk

**L-4029**

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

Carefully read the instructions on page 2.

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>MACOMB</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>3,208,388,287 (excludes REZ)</b>
Local Government Unit Requesting Millage Levy <b>CITY OF WARREN</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

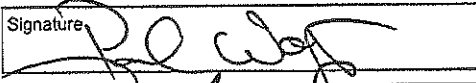

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy*	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Rec. Oper.	8/1992	1.0000	0.9697	0.9979	0.9676	1.0000	0.9676	0.9676		"NA"
Voted	P&F Oper.	8/2016	4.9000	"NA"	0.9979	4.8897	1.0000	4.8897	4.9000***		8/2022
Voted	Road Repair	8/2016	2.1000	"NA"	0.9979	2.0955	1.0000	2.0955	2.0955		8/2021

Prepared by <b>Renee Rezak</b>	Telephone Number <b>(586) 574-4589</b>	Title of Preparer <b>Budget Director</b>	Date <b>September 8, 2017</b>
-----------------------------------	---	---	----------------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

- Clerk
- Secretary
- Mayor
- President

Signature 	Print Name <b>PAUL WOJNO</b>	Date <b>9-12-17</b>
Signature 	Print Name <b>JAMES R. FOUTS</b>	Date <b>9-19-17</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

\*\*\* **OVER LEVY WILL BE CREDITED ON 2018 TAX BILL.**

<b>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section.</b>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	



**CITY CONTROLLER'S OFFICE**

ONE CITY SQUARE, SUITE 425  
WARREN, MI 48093-5289  
(586) 574-4600  
FAX (586) 574-4614  
[www.cityofwarren.org](http://www.cityofwarren.org)

September 21, 2017

Stephen L. Smigiel, CPA  
Macomb County Finance Director  
120 North Main Street, 2<sup>nd</sup> Floor  
Mt. Clemens, MI 48043

Re: City of Warren's Miscalculation of the 2017 Millage Rate  
Police and Fire Operating (only)

Due to a misunderstanding, the following Police and Fire Operating millage was not reduced by the "Headlee" Millage Reduction Fraction and resulted in an over levy:

<u>Millage Description</u>	<u>Incorrect Millage Rate (1.0000 MRF)</u>	<u>Correct Millage Rate (0.9979 MRF)</u>	<u>Over Levy</u>
Police & Fire Operating	4.9000	4.8897	0.0103

Pursuant to MCL 211.34d, the City of Warren has elected to correct the above mentioned over levy of mills on the 2018 Summer Tax Bill. If you have any questions or need additional information, please contact me at (586) 574-4589.

Respectfully,

A handwritten signature in cursive script that reads "Renee Rezak".

Renee Rezak  
Budget Director

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>MACOMB</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>39,154,851</b>
Local Government Unit Requesting Millage Levy <b>VILLAGE OF ARMADA</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
GENERAL	OPERATIONAL		12.5000	9.2810	0.9860	9.1510	1.0000	9.1510	9.1511	Corrected	(A)
MUNICIPAL ST	STREET OPERATIONS		5.0000	3.7122	0.9860	3.6602	1.0000	3.6602	3.6602		
PA 33	SAFETY		3.5000	N/A	N/A	N/A	N/A	3.5000	3.5000	Added	
						THIS IS AN	AMENDED	FORM			
									16.3112	total	

Prepared by <b>JO E. ADAIR</b>	Telephone Number <b>586-784-9151</b>	Title of Preparer <b>VILLAGE TREASURER</b>	Date <b>9/25/17</b>
-----------------------------------	---	---	------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature <i>Nichelle Poulos</i>	Print Name <b>MICHELLE POULOS</b>	Date <b>9/25/17</b>
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President	Signature <i>Marvin E. Wolak</i>	Print Name <b>MARVIN WOLAK</b>	Date <b>9/25/17</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

<b>Local School District Use Only: Complete if requesting millage to be levied. See S.T.C. Bulletin 3 of 2017 for instructions on completing this section.</b>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

NOTE : (A) = OVERLEVY OF .0001 WILL BE REFUNDED ON 2018 TAX BILL

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

Carefully read the instructions on page 2.

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>Macomb</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>398,319,643</b>
Local Government Unit Requesting Millage Levy <b>Center Line Public Schools</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>200,164,680</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	OP NHS	05-07-13	18.00	17.9856	.9883	17.7751	1.0000	17.7751	8.8947	8.8804 *	06-30-24
Voted	SUPL HS	05-07-13	16.5354	16.5354	.9957	16.4642	1.0000	16.4642	8.2677	8.1965 *	06-30-24
Voted	DEBT ALL	12-08-99							.6	.6	06-30-20
Voted	DEBT ALL	03-06-02							.65	.65	06-30-23

Prepared by <b>Charles Roddis</b>	Telephone Number <b>586-510-2027</b>	Title of Preparer <b>Chief Financial Officer</b>	Date <b>09/25/17</b>
--------------------------------------	---	---	-------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).


<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Henry Newnan</b>	<b>09/25/17</b>
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Karen Pietrzyk</b>	<b>09/25/17</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

<b>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section.</b>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	16.4642
For Commercial Personal	17.7751
For all Other	17.7751

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).  
\* Overlevy to be corrected as follows: City of Center Line - elects to correct on Winter 2017 tax bill  
City of Warren - elects to correct on Summer 2018 tax bill

# CENTER LINE PUBLIC SCHOOLS



26400 Arsenal ♦ Center Line, MI 48015 ♦ (586) 510-2000

---

9/27/2017

Mr. Stephen L. Smigiel  
Macomb County Finance Director  
120 N. Main St., 2<sup>nd</sup> Floor  
Mt. Clemens, MI 48043

Dear Mr. Smigiel,

Attached is the amended copy of the 2017 Tax Rate Request Form L-4029 & MC223 for Center Line Public Schools. Following is a list of millage rates that were levied incorrectly in 2017 as a result of the Headlee Millage Reduction Fraction:

<u>Millage</u>	<u>Original</u>	<u>Amended</u>	<u>Over Levy</u>
Operating	17.7894	17.7751	0.0143
Supplemental Hold Harmless	16.5354	16.4642	0.0712

Pursuant to MCL 211.34d (13), Center Line Public Schools has elected to correct the above mention over levy of 0.0143 and 0.0712 on the 2017 Winter Tax bills in the City of Center Line and the 2018 Summer Tax bills in the City of Warren.

If you have any follow up questions please don't hesitate to call or email me or Charles Roddis (586-510-2027 or [roddisc@clps.org](mailto:roddisc@clps.org)).

Sincerely,



Charles Roddis  
Chief Financial Officer

Cc: Thomas Gaeschke ([tom.gaeschke@macombgov.org](mailto:tom.gaeschke@macombgov.org))  
Doug Reichle, City of Warren Treasurer ([dreichle@cityofwarren.org](mailto:dreichle@cityofwarren.org))  
Mark Knapp, City of Center Line Treasurer ([mknapp@centerline.gov](mailto:mknapp@centerline.gov))

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24a, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>MACOMB</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>344,327,036</b>
Local Government Unit Requesting Millage Levy <b>FITZGERALD PUBLIC SCHOOLS</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>195,734,286</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
GEN OP		6/3/2010	18.0000	17.9406	0.9969	17.8849	1.0000	17.8849	17.9406*		6/2021
SINKING FUND I	DEBT ALL		1.7500	1.5802	1.0000	1.5802	1.0000	1.5802	1.5802		6/2026
SINKING FUND II	DEBT ALL		1.7500	1.5802	1.0000	1.5802	1.0000	1.5802	1.5802		6/2020
DEBT 04B	DEBT ALL			N/A	1.0000		1.0000	N/A	5.0000		
DEBT 06	DEBT ALL			N/A	1.0000		1.0000	N/A	0.9000		

Prepared by <b>JASON ZIRNIS</b>	Telephone Number <b>586-758-0970</b>	Title of Preparer <b>DIRECTOR OF BUSINESS</b>	Date <b>09/07/2017</b>
------------------------------------	---	--	---------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24a, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature <i>Lori M. Esemann-Dreyer</i>	Print Name <b>Mrs. Lori M. Esemann-Dreyer</b>	Date <b>09/07/2017</b>
<input checked="" type="checkbox"/> Secretary	Signature <i>Elizabeth Smith</i>	Print Name <b>Elizabeth Smith</b>	Date <b>09/07/2017</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

\* Column 10 Note: Incorrect Headlee millage reduction fraction was used, resulting in an additional 0.0557 operating mills being levied in error. Taxpayers will receive a credit of 0.0557 operating mills on their 2018 property taxes levy.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	5.9406
For all Other	17.9406

# FITZGERALD

PUBLIC SCHOOLS

**Board of Education**

- Elizabeth Smith  
*President*
- Terry Wisniewski  
*Vice President*
- Lori Eseman-Dreyer  
*Secretary*
- Judy Furgal  
*Treasurer*
- Randy Meisner  
*Trustee*
- Robert Wise  
*Trustee*
- Julia Yokel  
*Trustee*

**Administration**

- Barbara VanSweden  
Superintendent  
586.757.1750  
586.758.0991 Fax
- Dr. Carl Shultz  
Deputy Superintendent  
586.757.3344  
586.758.0957 Fax
- Dawn Bruley  
Director of Student Services  
586.757.4044  
586.620.6096 Fax
- Melanie Rainwater  
Director of Human Resources  
and Operations  
586.757.1751  
586.620.6064 Fax
- Jason Zirnis  
Director of Business  
586.757.1860  
586.758.0985 Fax

September 12, 2017

Mr. Stephen L. Smigiel  
Macomb County Finance Director  
20 North Main Street, 2nd Floor  
Mt. Clemens, MI 48043


RE: Fitzgerald Public Schools Miscalculation of the 2017 Headlee Millage Reduction Fraction

The following is a list of millage rates that were levied incorrectly in 2017 as a result of the Headlee Millage Reduction Fraction:

Millage Description	Incorrect Millage Rate	Correct Millage Rate	Over Levy
	<u>1.0000 MRF</u>	<u>0.9969 MRF</u>	
Operating	17.9406	17.8849	0.0557

Pursuant to MCL 211.34d (13), East Detroit Public Schools has elected to correct the above mentioned over levy of mills on the 2018 Summer Tax Bill. If you have any questions, please contact me at (586)-758-0970.

Respectfully,

  
Jason Zirnis  
Director of Business



★ Amended 9/18/17

Michigan Department of Treasury  
614 (Rev. 01-17)

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s)  
COPY TO: Each township or city clerk

L-4029

**2017 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2017)

Carefully read the instructions on page 2.

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>Macomb</b>	2017 Taxable Value of ALL Properties in the Unit as of 5-22-17 <b>354,423,388</b>
Local Government Unit Requesting Millage Levy <b>Van Dyke Public Schools</b>	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>226,064,469</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2017 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2017 Current Year "Headlee" Millage Reduction Fraction	(7) 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
VOTED	OPERATING	11/2013	18.0000	18.0000	0.9946	17.9028	1.0000	17.9028	9.0000	8.9028 ★	06/2023
VOTED	DEBT - 2008	NA,utgo	NA	NA	NA	NA	NA	UTGO	1.1400	1.1400	NA
VOTED	DEBT - 2010	NA,utgo	NA	NA	NA	NA	NA	UTGO	1.9200	1.9200	NA
VOTED	DEBT - 2017A	NA,utgo	NA	NA	NA	NA	NA	UTGO	2.0200	2.0200	NA
VOTED	DEBT - 2017B	NA,utgo	NA	NA	NA	NA	NA	UTGO	0.2950	0.2950	NA

Prepared by <b>Andrea Agrusa</b>	Telephone Number <b>(586) 759-9402</b>	Title of Preparer <b>Director of Business &amp; Operations</b>	Date <b>9/18/2017</b>
-------------------------------------	---	---	--------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature 	Print Name <b>Steve Nielson, Secretary</b>	Date <b>9/18/2017</b>
<input checked="" type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature 	Print Name <b>Richard Carloni, President</b>	Date <b>9/18/2017</b>
<input checked="" type="checkbox"/> President			

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

**Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section.**

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	5.9028 ★
For all Other	17.9028 ★



Van Dyke Public Schools  
23500 MacArthur  
Warren, MI 48089

---

September 21, 2017

Mr. Stephen L. Smigiel  
Macomb County Finance Director  
120 N. Main Street, 2<sup>nd</sup> Floor  
Mount Clemens, MI 48043

Re: Amended 2017 Tax Rate Request Form L-4029 & MC223 for Van Dyke Public Schools

Dear Mr. Smigiel,

Attached is an amended copy of the 2017 Tax Rate Request Form L-4029 & MC223 for Van Dyke Public Schools. Following is a list of millage rates that were levied incorrectly in 2017 as a result of the Headlee Millage Reduction Fraction:

<u>Millage</u>	<u>Original</u>	<u>Amended</u>	<u>Over Levy</u>
Operating	18.000	17.9028	0.0972
Commercial personal	6.000	5.9028	0.0972
All other	18.000	17.9028	0.0972

Pursuant to MCL 211.34d (13), Van Dyke Public Schools has elected to correct the above mentioned over levy of 0.0972 on the 2017 Winter Tax bills in the City of Center Line and the 2018 Summer Tax bills in the City of Warren. If you have any questions, or need additional information, please contact me at (586) 759-9402.

Sincerely,

Andrea Agrusa  
Director of Business & Operations

Cc: Thomas Gaeschke ([tom.gaeschke@macombgov.org](mailto:tom.gaeschke@macombgov.org))  
Doug Reichle, City of Warren Treasurer ([dreichle@cityofwarren.org](mailto:dreichle@cityofwarren.org))  
Mark Knapp, City of Center Line Treasurer ([mknapp@centerline.gov](mailto:mknapp@centerline.gov))