



2018 Calhoun County Apportionment Report

as Amended
With Related Supplemental Information

Prepared for the Calhoun County Board of Commissioners



It's about TIME!

CALHOUN COUNTY OFFICERS

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CALHOUN COUNTY EQUALIZATION DEPARTMENT

315 W. Green St.
Marshall, MI 49068

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DATE: October 11, 2018
TO: Calhoun County Board of Commissioners
FROM: Mathew Hansen, Equalization Director
SUBJECT: 2018 Calhoun County Apportionment Report

As required by state statute, the Calhoun County Equalization Department has prepared this Apportionment Report for your review and analysis. By September 30th each year, every taxing jurisdiction that levies a millage in the County is required to submit a Tax Rate Request Form to the Calhoun County Clerk. That form, when approved by the Calhoun County Board of Commissioners through the apportionment process, serves as each taxing jurisdiction's authority to levy a property tax in the County.

This Apportionment Report is a compilation of the Tax Rate Request Forms. It shows all millage rates levied within Calhoun County by the various taxing jurisdictions along with the estimated revenue generated by the millage as applied to their respective taxable values.

Please note that the taxable valuations contained in the report are based on the ad valorem values that were approved by the Board of Commissioners at its County Equalization session held in April, and as such, do not account for any subsequent adjustments made by the July Boards of Review, Michigan Tax Tribunal or State Tax Commission.

Also note that, if additional millage is approved in the November election for levy this year for any of the County's taxing jurisdictions, then this County Board of Commissioners should consider adopting an amended apportionment of this County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mathew L. Hansen".

Mathew L. Hansen
Calhoun County Equalization Director

The statutory responsibilities of the County Board of Commissioners in this matter are as follows:

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

MCL 211, Sec. 37.

The county board of commissioners, either at a session held not later than October 31 in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millage to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millage by local units in the county pursuant to the certification.

Calhoun County 2018 Apportionment Report

Table of Contents

Helpful Information (not a required part of the report)-

Complete Breakdown of Millage Rates by Taxing Jurisdiction	Pages....1-11
Total Millage Levied by Local Assessing Unit	Pages....12-16
How to Calculate Annual Property Taxes	Page.....17
Special Assessment Taxable Values, Millage & Revenues	Page.... 18

The Apportionment Report- (Taxable Values, Millage & Revenues)

Countywide Summary- Property Tax Levy Estimates	Page.....19
Calhoun County and Authorities	Page.....20
Townships	Page.....21
Cities and Villages	Page.....22
Local School Districts	Pages....23-27
Intermediate School Districts	Pages....28-30
Community Colleges	Pages....31-32
Certification	Page.....33
Resolution to Adopt	Page.....34

2018 SCHOOL DISTRICT -> VILLAGE ->	ALBION TWP		ALBION		ATHENS TWP		ATHENS TWP		ATHENS TWP		BEDFORD		BEDFORD	
	MARSHALL w Albion debt		HOMER		ATHENS		ATHENS		UNION CITY		BATTLE CREEK		GULL LAKE	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	0.9658		0.9658		0.8832		0.8832		0.8832		0.8848		0.8848	
Twp or City X-Voted Oper.	0.9721		0.9721		0.0000		0.0000		0.0000		2.0000		2.0000	
Twp or City Debt														
District Library		2.5000		2.5000							2.0000			
Marshall Fire Ftrs - Amb														
Marshall DDA (District Only)														
Village Operating							9.5259							
Village Debt							0.0000							
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		1.0000				3.5000		3.5000		4.4698	1.0000	1.0000		0.6453
School Debt		2.3100		7.0000		0.7900		0.7900		0.0000	2.0000	2.0000		5.6700
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519	0.1300	0.1219		0.1444
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538	3.0000	2.9538		4.3934
KRESA Enhancement														1.5000
KRESA Debt														0.3650
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068		
Kalamazoo Valley Com. Col.														2.8089
Total for Homestead	11.3779	18.6606	11.3779	22.3506	11.3779	16.0859	20.9038	16.0859	11.3779	16.2657	21.3147	11.8607	11.3779	19.5052
Annual Total	30.0385		33.7285		27.4638		36.9897		27.6436		33.1754		30.8831	
School Non-Homestead		17.9298		18.0000		18.0000		18.0000		17.7822	9.0000	9.0000		18.0000
Total for Non-Hm	11.3779	36.5904	11.3779	40.3506	11.3779	34.0859	20.9038	34.0859	11.3779	34.0479	30.3147	20.8607	11.3779	37.5052
Annual Total	47.9683		51.7285		45.4638		54.9897		45.4258		51.1754		48.8831	
Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below. Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.														
Special Asmt Mills		3.0000		3.0000		3.4000		3.4000		3.4000		4.5000		4.5000
HmStd w/ Spec Asmt	11.3779	21.6606	11.3779	25.3506	11.3779	19.4859	20.9038	19.4859	11.3779	19.6657	21.3147	16.3607	11.3779	24.0052
Annual Total	33.0385		36.7285		30.8638		40.3897		31.0436		37.6754		35.3831	
Non-Hm w/ Spec Asmt	11.3779	39.5904	11.3779	43.3506	11.3779	37.4859	20.9038	37.4859	11.3779	37.4479	30.3147	25.3607	11.3779	42.0052
Annual Total	50.9683		54.7285		48.8638		58.3897		48.8258		55.6754		53.3831	

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	BEDFORD		BEDFORD		BEDFORD		BURLINGTON		BURLINGTON		BURLINGTON		BURLINGTON	
	HASTINGS		PENNFIELD		PENNFIELD		ATHENS		TEKONSHA		UNION CITY		UNION CITY	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8848		0.8848		0.8848		0.8667		0.8667		0.8667		0.8667
Twp or City X-Voted Oper.		2.0000		2.0000		2.0000		1.2989		1.2989		1.2989		1.2989
Twp or City Debt														
District Library			2.0000		2.0000									
Marshall Fire Ftrs - Amb							0.7000		0.7000		0.7000		0.7000	
Marshall DDA (District Only)														
Village Operating													9.8043	
Village Debt													0.0000	
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9898					3.5000		0.9977		4.4698		4.4698	
School Debt		7.3000	5.3000	5.3000	5.3000	5.3000	0.7900		1.7200		0.0000		0.0000	
ISD Allocated		0.1180	0.1300	0.1219	0.1300	0.1219	0.2519		0.2519		0.2519		0.2519	
ISD - Voc & Spec Ed		2.1798	3.0000	2.9538	3.0000	2.9538	5.9538		5.9538		5.9538		5.9538	
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College			1.8068	1.8068	1.8068	1.8068	3.6136		3.6136		3.6136		3.6136	
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3779	14.5658	23.6147	14.1607	23.6147	14.1607	11.3779	18.0683	11.3779	16.496	11.3779	18.2481	21.1822	18.2481
Annual Total	25.9437		37.7754		37.7754		29.4462		27.8739		29.626		39.4303	
School Non-Homestead		17.9262	9.0000	9.0000	9.0000	9.0000	18.0000		17.8290		17.7822		17.7822	
Total for Non-Hm	11.3779	32.492	32.6147	23.1607	32.6147	23.1607	11.3779	36.0683	11.3779	34.325	11.3779	36.0303	21.1822	36.0303
Annual Total	43.8699		55.7754		55.7754		47.4462		45.7029		47.4082		57.2125	
Special Asmt Mills		4.5000		4.5000		4.5000								
HmStd w/ Spec Asmt	11.3779	19.0658	23.6147	18.6607	23.6147	18.6607	11.3779	18.0683	11.3779	16.4960	11.3779	18.2481	21.1822	18.2481
Annual Total	30.4437		42.2754		42.2754		29.4462		27.8739		29.626		39.4303	
Non-Hm w/ Spec Asmt	11.3779	36.992	32.6147	27.6607	32.6147	27.6607	11.3779	36.0683	11.3779	34.325	11.3779	36.0303	21.1822	36.0303
Annual Total	48.3699		60.2754		60.2754		47.4462		45.7029		47.4082		57.2125	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	BURLINGTON		CLARENCE		CLARENCE		CLARENCE		CLAREDON		CLAREDON		CONVIS	
	UNION CITY		MAR-LEE		OLIVET		SPRINGPORT		HOMER		TEKONSHA		BELLEVUE	
	UNION CITY													
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8667		0.7977		0.7977		0.7977		0.8590		0.8590		0.0000
Twp or City X-Voted Oper.		1.2989		0.1945		0.1945		0.1945		2.3749		2.3749		0.0000
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb		0.7000								0.7000		0.7000		0.7000
Marshall DDA (District Only)														
Village Operating	13.5532													
Village Debt	0.0000													
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		4.4698		0.7499								0.9977		
School Debt		0.0000		1.8500		12.0400		6.2000		7.0000		1.7200		9.1200
ISD Allocated		0.2519		0.2519		0.2519		0.3422		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		8.4178		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136						3.6136		3.6136		
Kalamazoo Valley Com. Col.														
Total for Homestead	24.9311	18.2481	11.3779	14.5048	11.3779	20.3313	11.3779	17.0456	11.3779	21.8466	11.3779	17.5643	11.3779	17.1191
Annual Total	43.1792		25.8827		31.7092		28.4235		33.2245		28.9422		28.4970	
School Non-Homestead		17.7822		18.0000		18.0000		18.0000		18.0000		17.8290		18.0000
Total for Non-Hm	24.9311	36.0303	11.3779	32.5048	11.3779	38.3313	11.3779	35.0456	11.3779	39.8466	11.3779	35.3933	11.3779	35.1191
Annual Total	60.9614		43.8827		49.7092		46.4235		51.2245		46.7712		46.4970	
Special Asmt Mills				0.5000		0.5000		0.5000						
HmStd w/ Spec Asmt	24.9311	18.2481	11.3779	15.0048	11.3779	20.8313	11.3779	17.5456	11.3779	21.8466	11.3779	17.5643	11.3779	17.1191
Annual Total	43.1792		26.3827		32.2092		28.9235		33.2245		28.9422		28.4970	
Non-Hm w/ Spec Asmt	24.9311	36.0303	11.3779	33.0048	11.3779	38.8313	11.3779	35.5456	11.3779	39.8466	11.3779	35.3933	11.3779	35.1191
Annual Total	60.9614		44.3827		50.2092		46.9235		51.2245		46.7712		46.4970	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	CONVIS		CONVIS		CONVIS		ECKFORD		ECKFORD		ECKFORD		ECKFORD	
	MARSHALL		OLIVET		PENNFIELD		MARSHALL w Albion debt		HOMER		MAR-LEE		MARSHALL	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.0000		0.0000		0.0000		0.8936		0.8936		0.8936		0.8936
Twp or City X-Voted Oper.		0.0000		0.0000		0.0000		1.0000		1.0000		1.0000		1.0000
Twp or City Debt														
District Library						2.0000		1.6704		1.6704		1.6704		1.6704
Marshall Fire Ftrs - Amb		0.7000		0.7000		0.7000		0.7000		0.7000		0.7000		0.7000
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		1.0000					1.0000				0.7499		1.0000	
School Debt		7.0500		12.0400		10.6000		2.3100		7.0000		1.8500		7.0500
ISD Allocated		0.2519		0.2519		0.2519		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538		5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136				3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3779	19.6627	11.3779	20.0391	11.3779	24.2127	11.3779	18.4867	11.3779	22.1767	11.3779	17.7766	11.3779	23.2267
Annual Total	31.0406		31.4170		35.5906		29.8646		33.5546		29.1545		34.6046	
School Non-Homestead		17.9298		18.0000		18.0000		17.9298		18.0000		18.0000		17.9298
Total for Non-Hm	11.3779	37.5925	11.3779	38.0391	11.3779	42.2127	11.3779	36.4165	11.3779	40.1767	11.3779	35.7766	11.3779	41.1565
Annual Total	48.9704		49.4170		53.5906		47.7944		51.5546		47.1545		52.5344	
Special Asmt Mills														
HmStd w/ Spec Asmt	11.3779	19.6627	11.3779	20.0391	11.3779	24.2127	11.3779	18.4867	11.3779	22.1767	11.3779	17.7766	11.3779	23.2267
Annual Total	31.0406		31.4170		35.5906		29.8646		33.5546		29.1545		34.6046	
Non-Hm w/ Spec Asmt	11.3779	37.5925	11.3779	38.0391	11.3779	42.2127	11.3779	36.4165	11.3779	40.1767	11.3779	35.7766	11.3779	41.1565
Annual Total	48.9704		49.4170		53.5906		47.7944		51.5546		47.1545		52.5344	

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	EMMETT		EMMETT		FREDONIA		FREDONIA		FREDONIA		FREDONIA		FREDONIA	
	BATTLE CREEK		HARPER CREEK		HARPER CREEK		HOMER		MARSHALL		TEKONSHA		UNION CITY	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8432		0.8432		0.8239		0.8239		0.8239		0.8239		0.8239
Twp or City X-Voted Oper.		0.0000		0.0000		2.4654		2.4654		2.4654		2.4654		2.4654
Twp or City Debt														
District Library		2.0000		2.0000		2.0000		1.6704		1.6704		1.6704		1.6704
Marshall Fire Ftrs - Amb						0.7000		0.7000		0.7000		0.7000		0.7000
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site	1.0000	1.0000						7.0000	0.5000	0.5000		0.9977		4.4698
School Debt	2.0000	2.0000	7.1200		7.1200			3.5250	3.5250			1.7200		0.0000
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219		0.2519	0.1300	0.1219		0.2519		0.2519
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538		5.9538	3.0000	2.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068		3.6136		3.6136		3.6136		3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	19.3147	11.8191	23.4347	8.8191	21.6279	13.7720	11.3779	23.5724	18.5329	17.4674	11.3779	19.2901	11.3779	21.0422
Annual Total	31.1338		32.2538		35.3999		34.9503		36.0003		30.6680		32.4201	
School Non-Homestead	9.0000	9.0000	18.0000		18.0000		18.0000	8.9649	8.9649		17.8290		17.7822	
Total for Non-Hm	28.3147	20.8191	41.4347	8.8191	39.6279	13.7720	11.3779	41.5724	27.4978	26.4323	11.3779	37.1191	11.3779	38.8244
Annual Total	49.1338		50.2538		53.3999		52.9503		53.9301		48.4970		50.2023	
Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below. Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.														
Special Asmt Mills		4.1990		4.1990										
HmStd w/ Spec Asmt	19.3147	16.0181	23.4347	13.0181	21.6279	13.7720	11.3779	23.5724	18.5329	17.4674	11.3779	19.2901	11.3779	21.0422
Annual Total	35.3328		36.4528		35.3999		34.9503		36.0003		30.6680		32.4201	
Non-Hm w/ Spec Asmt	28.3147	25.0181	41.4347	13.0181	39.6279	13.7720	11.3779	41.5724	27.4978	26.4323	11.3779	37.1191	11.3779	38.8244
Annual Total	53.3328		54.4528		53.3999		52.9503		53.9301		48.4970		50.2023	

2018 SCHOOL DISTRICT -> VILLAGE ->	HOMER		HOMER		HOMER		LEE		LEE		LEE		LEROY	
	HOMER		HOMER		LITCHFIELD		MAR-LEE		MARSHALL		OLIVET		ATHENS	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.9124		0.9124		0.9124		0.9295		0.9295		0.9295		0.7628
Twp or City X-Voted Oper.		0.9976		0.9976		0.9976		0.0000		0.0000		0.0000		0.0000
Twp or City Debt														
District Library														
Marshall Fire Ftrs - Amb								0.7000		0.7000		0.7000		
Marshall DDA (District Only)														
Village Operating			15.9738											
Village Debt			0.0000											
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site						0.7494		0.7499		1.0000				3.5000
School Debt		7.0000		7.0000		0.0000		1.8500		7.0500		12.0400		0.7900
ISD Allocated		0.2519		0.2519		0.2674		0.2519		0.2519		0.2519		0.2519
ISD - Voc & Spec Ed		5.9538		5.9538		3.8918		5.9538		5.9538		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136				3.6136		3.6136				3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	11.3779	19.8227	27.3517	19.8227	11.3779	7.9120	11.3779	15.1421	11.3779	20.5922	11.3779	20.9686	11.3779	15.9655
Annual Total	31.2006		47.1744		19.2899		26.5200		31.9701		32.3465		27.3434	
School Non-Homestead		18.0000		18.0000		18.0000		18.0000		17.9298		18.0000		18.0000
Total for Non-Hm	11.3779	37.8227	27.3517	37.8227	11.3779	25.9120	11.3779	33.1421	11.3779	38.5220	11.3779	38.9686	11.3779	33.9655
Annual Total	49.2006		65.1744		37.2899		44.5200		49.8999		50.3465		45.3434	
Special Asmt Mills		1.7000				1.7000								
HmStd w/ Spec Asmt	11.3779	21.5227	27.3517	19.8227	11.3779	9.6120	11.3779	15.1421	11.3779	20.5922	11.3779	20.9686	11.3779	15.9655
Annual Total	32.9006		47.1744		20.9899		26.5200		31.9701		32.3465		27.3434	
Non-Hm w/ Spec Asmt	11.3779	39.5227	27.3517	37.8227	11.3779	27.6120	11.3779	33.1421	11.3779	38.5220	11.3779	38.9686	11.3779	33.9655
Annual Total	50.9006		65.1744		38.9899		44.5200		49.8999		50.3465		45.3434	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	LEROY		LEROY		LEROY		MARENGO		MARENGO		MARENGO		MARSHALL	
	CLIMAX/SCOTTS		HARPER CREEK		HARPER CREEK		MARSHALL w Albion debt		MAR-LEE		MARSHALL		HARPER CREEK	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.7628		0.7628		0.7628		0.8387		0.8387		0.8387		0.8061
Twp or City X-Voted Oper.		0.0000		0.0000		0.0000		1.1613		1.1613		1.1613		1.5000
Twp or City Debt														
District Library			2.0000		2.0000			1.6704		1.6704		1.6704	2.0000	
Marshall Fire Ftrs - Amb							0.7000		0.7000		0.7000		0.7000	
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site							1.0000		0.7499		1.0000			
School Debt		7.3000		7.1200		0.7900		2.3100		1.8500		7.0500		7.1200
ISD Allocated		0.1444		0.1300		0.1219		0.2519		0.2519		0.2519		0.1300
ISD - Voc & Spec Ed		4.3934		3.0000		2.9538		5.9538		5.9538		5.9538		3.0000
KRESA Enhancement		1.5000												
KRESA Debt		0.3650												
Kellogg Com. College				3.6136		3.6136		3.6136		3.6136		3.6136	1.8068	1.8068
Kalamazoo Valley Com. Col.		2.8089												
Total for Homestead	11.3779	18.3679	21.6279	10.5455	15.2979	10.5455	11.3779	18.5931	11.3779	17.8830	11.3779	23.3331	25.4347	8.9820
Annual Total	29.7458		32.1734		25.8434		29.9710		29.2609		34.7110		34.4167	
School Non-Homestead		18.0000		18.0000		18.0000		17.9298		18.0000		18.0000		18.0000
Total for Non-Hm	11.3779	36.3679	39.6279	10.5455	33.2979	10.5455	11.3779	36.5229	11.3779	35.8830	11.3779	41.3331	43.4347	8.9820
Annual Total	47.7458		50.1734		43.8434		47.9008		47.2609		52.7110		52.4167	
Special Asmt Mills														
HmStd w/ Spec Asmt	11.3779	18.3679	21.6279	10.5455	15.2979	10.5455	11.3779	18.5931	11.3779	17.8830	11.3779	23.3331	25.4347	8.9820
Annual Total	29.7458		32.1734		25.8434		29.9710		29.2609		34.7110		34.4167	
Non-Hm w/ Spec Asmt	11.3779	36.3679	39.6279	10.5455	33.2979	10.5455	11.3779	36.5229	11.3779	35.8830	11.3779	41.3331	43.4347	8.9820
Annual Total	47.7458		50.1734		43.8434		47.9008		47.2609		52.7110		52.4167	

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	MARSHALL		NEWTON		NEWTON		NEWTON		NEWTON		PENNFIELD		PENNFIELD	
	MARSHALL		ATHENS		HARPER CREEK		MARSHALL		UNION CITY		BATTLE CREEK		BELLEVUE	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8061		0.8224		0.8224		0.8224		0.8224		0.9247		0.9247
Twp or City X-Voted Oper.		1.5000		0.0000		0.0000		0.0000		0.0000		4.5000		4.5000
Twp or City Debt												2.2370		2.2370
District Library		1.6704				2.0000						2.0000		
Marshall Fire Ftrs - Amb		0.7000												
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site	0.5000	0.5000		3.5000				1.0000		4.4698	1.0000	1.0000		
School Debt	3.5250	3.5250		0.7900		7.1200		7.0500		0.0000	2.0000	2.0000		9.1200
ISD Allocated	0.1300	0.1219		0.2519	0.1300	0.1219	0.1300	0.1219	0.1300	0.2519	0.1300	0.1219	0.1300	0.2519
ISD - Voc & Spec Ed	3.0000	2.9538		5.9538	3.0000	2.9538	3.0000	2.9538		5.9538	3.0000	2.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068		3.6136		
Kalamazoo Valley Com. Col.														
Total for Homestead	20.3397	14.6774	13.1847	14.2183	23.4347	8.7983	16.3147	14.8483	13.1847	14.3981	17.5079	20.4444	11.3779	24.0808
Annual Total	35.0171		27.4030		32.2330		31.1630		27.5828		37.9523		35.4587	
School Non-Homestead	9.0000	9.0000		18.0000	18.0000			17.9298		17.7822	9.0000	9.0000		18.0000
Total for Non-Hm	29.3397	23.6774	13.1847	32.2183	41.4347	8.7983	16.3147	32.7781	13.1847	32.1803	26.5079	29.4444	11.3779	42.0808
Annual Total	53.0171		45.4030		50.2330		49.0928		45.3650		55.9523		53.4587	
Special Asmt Mills														
HmStd w/ Spec Asmt	20.3397	14.6774	13.1847	14.2183	23.4347	8.7983	16.3147	14.8483	13.1847	14.3981	17.5079	20.4444	11.3779	24.0808
Annual Total	35.0171		27.4030		32.2330		31.1630		27.5828		37.9523		35.4587	
Non-Hm w/ Spec Asmt	29.3397	23.6774	13.1847	32.2183	41.4347	8.7983	16.3147	32.7781	13.1847	32.1803	26.5079	29.4444	11.3779	42.0808
Annual Total	53.0171		45.4030		50.2330		49.0928		45.3650		55.9523		53.4587	

2018 SCHOOL DISTRICT -> VILLAGE ->	PENNFIELD		PENNFIELD		SHERIDAN		SHERIDAN		SHERIDAN		TEKONSHA		TEKONSHA	
	HARPER CREEK		PENNFIELD		MARSHALL w Albion debt		MAR-LEE		SPRINGPORT		HOMER		TEKONSHA	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.9247		0.9247		0.7985		0.7985		0.7985		0.8891		0.8891
Twp or City X-Voted Oper.		4.5000		4.5000		0.0000		0.0000		0.0000		1.9537		1.9537
Twp or City Debt		2.2370		2.2370										
District Library		2.0000		2.0000		2.5000		-		-		-		-
Marshall Fire Ftrs - Amb												0.7000		0.7000
Marshall DDA (District Only)														
Village Operating														
Village Debt														
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site						1.0000		0.7499						0.9977
School Debt	7.1200		5.3000	5.3000		2.3100		1.8500		6.2000		7.0000		1.7200
ISD Allocated	0.1300	0.1219	0.1300	0.1219		0.2519		0.2519		0.3422		0.2519		0.2519
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538		5.9538		5.9538		8.4178		5.9538		5.9538
KRESA Enhancement														
KRESA Debt														
Kellogg Com. College		3.6136		3.6136		3.6136		3.6136				3.6136		3.6136
Kalamazoo Valley Com. Col.														
Total for Homestead	21.6279	17.4444	19.8079	22.7444	11.3779	17.5212	11.3779	14.3111	11.3779	16.8519	11.3779	21.4555	11.3779	17.1732
Annual Total	39.0723		42.5523		28.8991		25.6890		28.2298		32.8334		28.5511	
School Non-Homestead	18.0000		9.0000	9.0000		17.9298		18.0000		18.0000		18.0000		17.8290
Total for Non-Hm	39.6279	17.4444	28.8079	31.7444	11.3779	35.4510	11.3779	32.3111	11.3779	34.8519	11.3779	39.4555	11.3779	35.0022
Annual Total	57.0723		60.5523		46.8289		43.6890		46.2298		50.8334		46.3801	
Special Asmt Mills						5.5000		5.5000		5.5000				
HmStd w/ Spec Asmt	21.6279	17.4444	19.8079	22.7444	11.3779	23.0212	11.3779	19.8111	11.3779	22.3519	11.3779	21.4555	11.3779	17.1732
Annual Total	39.0723		42.5523		34.3991		31.1890		33.7298		32.8334		28.5511	
Non-Hm w/ Spec Asmt	39.6279	17.4444	28.8079	31.7444	11.3779	40.9510	11.3779	37.8111	11.3779	40.3519	11.3779	39.4555	11.3779	35.0022
Annual Total	57.0723		60.5523		52.3289		49.1890		51.7298		50.8334		46.3801	

Only the Special Assessment Districts that encompass an entire Assessing Jurisdiction are listed below.
Special Assessments should be verified with the assessing unit. We may not be aware of all special assessments.

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	TEKONSHA		TEKONSHA		ALBION CITY		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK		BATTLE CREEK	
	TEKONSHA		UNION CITY		MARSHALL w Albion debt		BATTLE CREEK		CLIMAX/SCOTTS		HARPER CREEK		LAKEVIEW	
	TEKONSHA													
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.		0.8891		0.8891	11.9736		10.3460		10.3460		10.3460		10.3460	
Twp or City X-Voted Oper.		1.9537		1.9537	7.5000		0.0000		0.0000		0.0000		0.0000	
Twp or City Debt					0.0000		5.4030		5.4030		5.4030		5.4030	
District Library	-		-			2.5000	2.0000				2.0000		2.0000	
Marshall Fire Ftrs - Amb		0.7000		0.7000										
Marshall DDA (District Only)														
Village Operating	11.0000													
Village Debt	0.0000													
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000		6.0000		6.0000		6.0000	
School Building & Site		0.9977		4.4698		1.0000	1.0000	1.0000						
School Debt		1.7200		0.0000		2.3100	2.0000	2.0000		7.3000	7.1200		3.5000	3.5000
ISD Allocated		0.2519		0.2519		0.2519	0.1300	0.1219		0.1444	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed		5.9538		5.9538		5.9538	3.0000	2.9538		4.3934	3.0000	2.9538	3.0000	2.9538
KRESA Enhancement										1.5000				
KRESA Debt										0.3650				
Kellogg Com. College		3.6136		3.6136	1.8068	1.8068	1.8068	1.8068			1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.									2.8089					
Total for Homestead	22.3779	17.1732	11.3779	18.9253	32.6583	14.9159	37.0637	8.9759	29.9358	14.7962	41.1837	5.9759	37.5637	9.4759
Annual Total	39.5511		30.3032		47.5742		46.0396		44.7320		47.1596		47.0396	
School Non-Homestead		17.8290		17.7822		17.9298	9.0000	9.0000		18.0000	18.0000		9.0000	9.0000
Total for Non-Hm	22.3779	35.0022	11.3779	36.7075	32.6583	32.8457	46.0637	17.9759	29.9358	32.7962	59.1837	5.9759	46.5637	18.4759
Annual Total	57.3801		48.0854		65.5040		64.0396		62.7320		65.1596		65.0396	
Special Asmt Mills														
HmStd w/ Spec Asmt	22.3779	17.1732	11.3779	18.9253	32.6583	14.9159	37.0637	8.9759	29.9358	14.7962	41.1837	5.9759	37.5637	9.4759
Annual Total	39.5511		30.3032		47.5742		46.0396		44.7320		47.1596		47.0396	
Non-Hm w/ Spec Asmt	22.3779	35.0022	11.3779	36.7075	32.6583	32.8457	46.0637	17.9759	29.9358	32.7962	59.1837	5.9759	46.5637	18.4759
Annual Total	57.3801		48.0854		65.5040		64.0396		62.7320		65.1596		65.0396	

2018 UNIT -> SCHOOL DISTRICT -> VILLAGE ->	BATTLE CREEK		MARSHALL		MARSHALL		SPRINGFIELD	
	PENNFIELD		MARSHALL		MARSHALL		BATTLE CREEK	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
Calhoun County Gen Oper	5.3779		5.3779		5.3779		5.3779	
Extra Voted County Oper		1.0934		1.0934		1.0934		1.0934
Twp or City Allocated Oper.	10.3460		17.1629		17.1629		14.0000	
Twp or City X-Voted Oper.	0.0000		2.3566		2.3566		0.0000	
Twp or City Debt	5.4030		0.0000		0.0000		1.0000	
District Library	2.0000		1.6704	0.0000	1.6704	0.0000	2.0000	
Marshall Fire Ftrs - Amb				0.7000		0.7000		
Marshall DDA (District Only)					1.6041			
Village Operating								
Village Debt								
State Ed Tax - 6 Mills	6.0000		6.0000		6.0000		6.0000	
School Building & Site			0.5000	0.5000	0.5000	0.5000	1.0000	1.0000
School Debt	5.3000	5.3000	3.5250	3.5250	3.5250	3.5250	2.0000	2.0000
ISD Allocated	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219	0.1300	0.1219
ISD - Voc & Spec Ed	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538	3.0000	2.9538
KRESA Enhancement								
KRESA Debt								
Kellogg Com. College	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068	1.8068
Kalamazoo Valley Com. Col.								
Total for Homestead	39.3637	11.2759	41.5296	10.7009	43.1337	10.7009	36.3147	8.9759
Annual Total	50.6396		52.2305		53.8346		45.2906	
School Non-Homestead	9.0000	9.0000	8.9649	8.9649	8.9649	8.9649	9.0000	9.0000
Total for Non-Hm	48.3637	20.2759	50.4945	19.6658	52.0986	19.6658	45.3147	17.9759
Annual Total	68.6396		70.1603		71.7644		63.2906	
Special Asmt Mills								
HmStd w/ Spec Asmt	39.3637	11.2759	41.5296	10.7009	43.1337	10.7009	36.3147	8.9759
Annual Total	50.6396		52.2305		53.8346		45.2906	
Non-Hm w/ Spec Asmt	48.3637	20.2759	50.4945	19.6658	52.0986	19.6658	45.3147	17.9759
Annual Total	68.6396		70.1603		71.7644		63.2906	

CALHOUN COUNTY 2018 MILLAGE RATES

HOW TO USE THE MILLAGE RATE CHARTS

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millage for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
ALBION		MARSHALL w Albion debt	13010	30.0385	47.9683
ALBION		HOMER	13080	33.7285	51.7285
ATHENS		ATHENS	13050	27.4638	45.4638
ATHENS	ATHENS	ATHENS	13050	36.9897	54.9897
ATHENS		UNION CITY	13135	27.6436	45.4258
BEDFORD		BATTLE CREEK	13020	33.1754	51.1754
BEDFORD		GULL LAKE	39065	30.8831	48.8831
BEDFORD		HASTINGS	08030	25.9437	43.8699
BEDFORD		PENNFIELD	13120	37.7754	55.7754
BEDFORD		PNNFLD w Hstngs Debt	13121	37.7754	55.7754
BURLINGTON		ATHENS	13050	29.4462	47.4462
BURLINGTON		TEKONSHA	13130	27.8739	45.7029
BURLINGTON		UNION CITY	13135	29.6260	47.4082
BURLINGTON	BURLINGTON	UNION CITY	13135	39.4303	57.2125
BURLINGTON	UNION CITY	UNION CITY	13135	43.1792	60.9614

CALHOUN COUNTY 2018 MILLAGE RATES

HOW TO USE THE MILLAGE RATE CHARTS

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millage for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
CLARENCE		MAR-LEE	13095	25.8827	43.8827
CLARENCE		OLIVET	23080	31.7092	49.7092
CLARENCE		SPRINGPORT	38150	28.4235	46.4235
CLAREDON		HOMER	13080	33.2245	51.2245
CLAREDON		TEKONSHA	13130	28.9422	46.7712
CONVIS		BELLEVUE	23010	28.4970	46.4970
CONVIS		MARSHALL	13110	31.0406	48.9704
CONVIS		OLIVET	23080	31.4170	49.4170
CONVIS		PENNFIELD	13120	35.5906	53.5906
ECKFORD		MARSHALL w Albion debt	13010	29.8646	47.7944
ECKFORD		HOMER	13080	33.5546	51.5546
ECKFORD		MAR-LEE	13095	29.1545	47.1545
ECKFORD		MARSHALL	13110	34.6046	52.5344
EMMETT		BATTLE CREEK	13020	31.1338	49.1338
EMMETT		HARPER CREEK	13070	32.2538	50.2538

CALHOUN COUNTY 2018 MILLAGE RATES

HOW TO USE THE MILLAGE RATE CHARTS

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millage for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
FREDONIA		HARPER CREEK	13070	35.3999	53.3999
FREDONIA		HOMER	13080	34.9503	52.9503
FREDONIA		MARSHALL	13110	36.0003	53.9301
FREDONIA		TEKONSHA	13130	30.6680	48.4970
FREDONIA		UNION CITY	13135	32.4201	50.2023
HOMER		HOMER	13080	31.2006	49.2006
HOMER	HOMER	HOMER	13080	47.1744	65.1744
HOMER		LITCHFIELD	30040	19.2899	37.2899
LEE		MAR-LEE	13095	26.5200	44.5200
LEE		MARSHALL	13110	31.9701	49.8999
LEE		OLIVET	23080	32.3465	50.3465
LEROY		ATHENS	13050	27.3434	45.3434
LEROY		CLIMAX-SCOTTS	39020	29.7458	47.7458
LEROY		HARPER CREEK	13070	32.1734	50.1734
LEROY		HRPR CR w Athns Dbt	13199	25.8434	43.8434

CALHOUN COUNTY

2018 MILLAGE RATES

HOW TO USE THE MILLAGE RATE CHARTS

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millage for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
MARENGO		MARSHALL w Albion debt	13010	29.9710	47.9008
MARENGO		MAR-LEE	13095	29.2609	47.2609
MARENGO		MARSHALL	13110	34.7110	52.7110
MARSHALL		HARPER CREEK	13070	34.4167	52.4167
MARSHALL		MARSHALL	13110	35.0171	53.0171
NEWTON		ATHENS	13050	27.4030	45.4030
NEWTON		HARPER CREEK	13070	32.2330	50.2330
NEWTON		MARSHALL	13110	31.1630	49.0928
NEWTON		UNION CITY	13135	27.5828	45.3650
PENNFIELD		BATTLE CREEK	13020	37.9523	55.9523
PENNFIELD		BELLEVUE	23010	35.4587	53.4587
PENNFIELD		HARPER CREEK	13070	39.0723	57.0723
PENNFIELD		PENNFIELD	13120	42.5523	60.5523
SHERIDAN		MARSHALL w Albion debt	13010	28.8991	46.8289
SHERIDAN		MAR-LEE	13095	25.6890	43.6890
SHERIDAN		SPRINGPORT	38150	28.2298	46.2298

CALHOUN COUNTY

2018 MILLAGE RATES

HOW TO USE THE MILLAGE RATE CHARTS

1. Select the township or city in which the parcel is located. If the parcel is within a village, use the village column to locate the proper village.
2. Next, choose the school district in which the parcel is located. NOTE: Parcels that are considered split district properties (parcels that were transferred from another school district and carry the previous district's debt levy) are not included on the millage charts. Contact the *Calhoun County Equalization Office* for specific applicable millage for these properties.
3. Choose the proper rate from either the homestead or non-homestead column, depending on the property's homestead status. Multiply the parcel's taxable value by the applicable millage rate, then divide by 1000. Any property tax administration fee is not included (up to 1% of the tax).

TOWNSHIP OR CITY	VILLAGE	SCHOOL DISTRICT	SCHOOL CODE	TOTAL MILLS FOR HOMESTEAD PROPERTIES	TOTAL MILLS FOR NON-HOMESTEAD PROPERTIES
TEKONSHA		HOMER	13080	32.8334	50.8334
TEKONSHA		TEKONSHA	13130	28.5511	46.3801
TEKONSHA	TEKONSHA	TEKONSHA	13130	39.5511	57.3801
TEKONSHA		UNION CITY	13135	30.3032	48.0854
ALBION CITY		MARSHALL w Albion debt	13010	47.5742	65.5040
BATTLE CREEK CITY		BATTLE CREEK	13020	46.0396	64.0396
BATTLE CREEK CITY		HARPER CREEK	13070	47.1596	65.1596
BATTLE CREEK CITY		CLIMAX-SCOTTS	39020	44.7320	62.7320
BATTLE CREEK CITY		LAKEVIEW	13090	47.0396	65.0396
BATTLE CREEK CITY		PENNFIELD	13120	50.6396	68.6396
MARSHALL CITY		MARSHALL	13110	52.2305	70.1603
MARSHALL CITY	DDA only	MARSHALL	13110	53.8346	71.7644
SPRINGFIELD CITY		BATTLE CREEK	13020	45.2906	63.2906

COUNTY-WIDE AVERAGE* TAX LEVY RATES

Does not include Special Assessments *simple mean

33.9825	51.9379
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HOW TO CALCULATE ANNUAL PROPERTY TAXES

HAVING CHOSEN THE PROPER RATES FROM THE RATE CHARTS
USE THE FOLLOWING STEPS TO CALCULATE THE TAX BILL.

A. Enter the Property's millage rate from the millage chart. **Enter here**

B. Divide (A) by 1000. Enter the results here:

C. Enter the property's TAXABLE VALUE.

Enter here

NOTE: Taxable value **IS NOT** necessarily equal to SEV.

D. Multiply (B) by (C), rounding to two places beyond the decimal.

Enter here

E. Does the Township or City impose a 1% tax administration fee?

F. If the answer to (E) is YES, enter 1.01, if not enter 1.00

Enter here

G. Multiply (D) by (F), rounding to two places.

Enter here

(G) results in the property's property tax bill.

NOTE: THIS CALCULATION DOES NOT APPLY TO SPECIAL ACTS PROPERTIES SUCH AS INDUSTRIAL PROPERTIES HOLDING AN INDUSTRIAL FACILITIES TAX ABATEMENT. FURTHER IT DOES NOT INCLUDE SPECIAL ASSESSMENTS LEVIED FOR DRAINS, LOCAL IMPROVEMENTS, BOARD OF REVIEW CORRECTIONS, ETC. SUBSEQUENT CHANGES TO THE PROPERTY'S HOMESTEAD STATUS FOR THE YEAR COULD RESULT IN A CHANGE IN THE TOTAL TAX BILL.

REFERENCE ONLY: These are unit-wide Special Assessments and not Taxes.

2018 LOCAL UNIT SPECIAL ASSESSMENT REPORT

UNIT	Purpose	SPECIAL ASSESSMENTS		
		TAXABLE VALUE REAL ONLY including RZ	MILLAGE	SPECIAL ASSESSMENT REVENUE
TOWNSHIPS				
ALBION	FIRE	38,280,344	3.0000	\$114,841.03
ATHENS	FIRE & LIBRARY	60,136,804	3.4000	\$204,465.13
BEDFORD	POLICE/FIRE	174,540,351	4.5000	\$785,431.58
BURLINGTON				
CLARENCE	ROADS	73,835,221	0.5000	\$36,917.61
CLARENDON				
CONVIS				
ECKFORD				
EMMETT	PUBLIC SAFETY	330,904,958	4.1990	\$1,389,469.92
FREDONIA				
HOMER (Twp less Vill)	FIRE	33,659,350	1.7000	\$57,220.90
LEE				
LEROY				
MARENGO				
MARSHALL				
NEWTON				
PENNFIELD				
SHERIDAN including RZ	FIRE	46,718,411	5.5000	\$256,951.26
TEKONSHA				
TOTAL TOWNSHIPS incl RZ		758,075,439		\$2,845,297.43

CITIES				
ALBION CITY incl RZ				
BATTLE CREEK incl RZ				
MARSHALL CITY				
SPRINGFIELD				
TOTAL CITIES		-		\$0.00

VILLAGES				
ATHENS VILLAGE				
BURLINGTON VILLAGE				
HOMER VILLAGE				
TEKONSHA VILLAGE				
UNION CITY VILLAGE				
TOTAL VILLAGES		-		\$0.00

GRAND TOTAL SPECIAL ASSESSMENT LEVY	758,075,439		\$2,845,297.43
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1. Does not include Special Assessments for Drains, which are addressed separately in the Water Resources Commission report.
2. Special Assessments are not taxes. We may not be aware of all special assessments. As such, these numbers should be verified with the assessing unit.
3. Special assessments with districts that are not coterminous with township, city or village boundaries are not listed here.

**CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT
AS AMENDED**

Year Over Year Comparison and Recapitulation

	2018 LEVY DOLLARS	2017 LEVY DOLLARS	Annual Change	Percent of 2018 Grand Total Tax
TOTAL CALHOUN COUNTY less RZ	\$22,827,515.38	\$22,177,028.16	2.9%	14.0%
TOTAL AUTHORITIES less RZ	\$6,310,256.97	\$6,129,305.89	3.0%	3.9%
TOTAL TOWNSHIPS less RZ	\$4,341,479.88	\$3,737,001.65	16.2%	2.7%
TOTAL CITIES less RZ	\$25,897,221.03	\$25,349,754.50	2.2%	15.9%
TOTAL VILLAGES	\$765,323.93	\$744,472.57	2.8%	0.5%
TOTAL K-12 SCHOOLS	\$68,167,882.54	\$66,025,665.85	3.2%	42.0%
TOTAL INTERMEDIATE SCHOOL DISTRICTS	\$22,039,827.25	\$21,409,704.32	2.9%	13.6%
TOTAL COMMUNITY COLLEGES	\$12,140,887.34	\$11,795,766.86	2.9%	7.5%
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax	\$162,490,394.32	\$157,368,699.80	3.3%	100.0%
GRAND TOTAL SPECIAL ASSESSMENT LEVY	\$2,845,297.43	\$2,747,691.86	3.6%	

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATIONS AND MILLAGE
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

2018 COUNTY, AUTHORITY AND LOCAL UNIT REPORT

COUNTY

UNIT	TAXABLE VALUE w/o RZ	ALLOCATED	MILLAGE			DOLLARS OF AD VALOREM TAX LEVY
			OPERATING	DEBT	PURPOSE	
CALHOUN COUNTY less RZ	3,527,500,716	5.3779			General Operating	\$18,970,546.10
MEDICAL CARE	3,527,500,716		0.2482			\$875,525.68
SENIOR	3,527,500,716		0.7452			\$2,628,693.53
VETERANS	3,527,500,716		0.1000			\$352,750.07
TOTAL CALHOUN COUNTY less RZ	3,527,500,716	5.3779	1.0934			\$22,827,515.38

Authority and District Taxing Jurisdictions

Albion District Library less RZ	205,969,523		2.5000			\$514,923.81
Albion Twp, Sheridan Twp, Albion City						
Marshall District Library	548,731,844		1.6704			\$916,601.67
Eckford, Fredonia, Marengo, Marshall, Marshall City						
Willard District Library less RZ & Senior Co-op	2,152,395,273		2.0000			\$4,304,790.55
Bedford, Convis, Emmett, Fredonia, Leroy, Marshall, Newton, Pennfield, Battle Creek City, Springfield						
Marshall DDA	7,750,009		1.6041			\$12,431.79
Marshall Area Fire Ftrs Ambulance	802,155,931		0.7000			\$561,509.15
Burlington, Clarendon, Convis, Eckford, Fredonia, Lee, Marengo, Marshall, Tekonsha Twps, Marshall City						
TOTAL AUTHORITIES less RZ	3,717,002,580					\$6,310,256.97

**2018 CALHOUNCOUNTY
ANNUAL APPORTIONMENT REPORT**

APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

2018 LOCAL UNIT REPORT

TOWNSHIPS

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGE			DOLLARS OF AD VALOREM TAXES LEVIED	
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT		PURPOSE
ALBION	43,645,594		0.9658	0.9721		ROADS	\$84,580.80
ATHENS	84,534,576		0.8832				\$74,660.94
BEDFORD	184,296,351		0.8848	2.0000		FIRE	\$531,658.11
BURLINGTON	51,492,590		0.8667	1.2989		FIRE/LIBRARY	\$111,512.35
CLARENCE	76,783,421		0.7977	0.1945		GEN OPER	\$76,184.51
CLARENDON	36,296,064		0.8590	2.3749		GEN/LIBRARY/FIRE	\$117,377.84
CONVIS	56,410,062		0.0000				\$0.00
ECKFORD	53,587,015		0.8936	1.0000		FIRE	\$101,472.37
EMMETT	360,142,148		0.8432				\$303,671.86
FREDONIA	66,299,300		0.8239	2.4654		FIRE/ROADS	\$218,078.29
HOMER	60,783,170		0.9124	0.9976		LIBRARY	\$116,095.85
LEE	42,383,393		0.9295				\$39,395.36
LEROY	134,420,437		0.7628				\$102,535.91
MARENGO	104,463,748		0.8387	1.1613		GEN OPER/ROADS	\$208,927.50
MARSHALL	135,767,204		0.8061	1.5000		FIRE	\$313,092.75
NEWTON	120,726,967		0.8224				\$99,285.86
PENNFIELD	213,549,070		0.9247	4.5000	2.2370	PBL SFTY/ROAD	\$1,636,148.91
SHERIDAN less RZ	80,420,240	\$4,886,000	0.7985				\$64,215.56
TEKONSHA	50,156,575		0.8891	1.9537		FIRE/LIBRARY	\$142,585.11
TOTAL TOWNSHIPS less RZ	1,956,157,925	\$4,886,000					\$4,341,479.88

**2018 CALHOUNCOUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

2018 LOCAL UNIT REPORT

CITIES

UNIT	TAXABLE VALUE w/o RZ	Renaissance Zone Taxable Value	MILLAGE				DOLLARS OF AD VALOREM TAXES LEVIED
			ALLOCATED	EXTRA VOTED			
				OPERATING	DEBT	PURPOSE	
ALBION CITY	86,337,117	\$0	11.9736	7.5000	0.0000	STR/REC/S WST	\$1,681,294.48
BATTLE CREEK less RZ & Senior Co-op	1,197,247,992	\$21,515,719	10.3460	0.0000	5.4030	P & F PENSION	\$18,971,708.06
MARSHALL CITY	205,299,980		17.1629	2.3566	0.0000	REC/TRANS/WST	\$4,007,352.96
SPRINGFIELD	82,457,702		14.0000	0.0000	1.0000	PENSION FUND	\$1,236,865.53
TOTAL CITIES less RZ	1,571,342,791	\$21,515,719					\$25,897,221.03

VILLAGES

ATHENS VILLAGE	18,094,554		9.5259				\$172,366.91
BURLINGTON VILLAGE	3,365,350		9.8043				\$32,994.90
HOMER VILLAGE	23,904,090		11.3748	4.5990		STREETS	\$381,839.15
TEKONSHA VILLAGE	14,170,478		11.0000				\$155,875.26
UNION CITY VILLAGE	1,641,510		9.6873	3.8659		STREETS	\$22,247.71
TOTAL VILLAGES	61,175,982						\$765,323.93

TOTAL LEVY - ALL AUTHORITIES, TOWNSHIPS, CITIES, VILLAGES and CALHOUN COUNTY	\$60,141,797.19
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**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
ATHENS	13050	ATHENS	34,866,365	82,233,498	271,050	-		6.0000	18.0000	3.5000	0.7900	\$1,475,403.56
ATHENS	13050	BURLINGTON	316,130	1,828,050	-	-		6.0000	18.0000	3.5000	0.7900	\$24,500.97
ATHENS	13050	LEROY	14,732,459	69,096,622	281,000	103,100		6.0000	18.0000	3.5000	0.7900	\$977,255.90
ATHENS	13050	NEWTON	-	264,948	-	-		6.0000	18.0000	3.5000	0.7900	\$2,726.31
GRAND TOTAL ATHENS SCHOOLS			49,914,954	153,423,118	552,050	103,100	-	6.0000	18.0000	3.5000	0.7900	\$2,479,886.74
BATTLE CREEK	13020	BEDFORD	26,976,642	104,493,987	1,552,500	37,400		6.0000	18.0000	2.0000	4.0000	\$1,748,598.00
BATTLE CREEK	13020	EMMETT	11,605,064	20,578,685	2,516,200	146,740		6.0000	18.0000	2.0000	4.0000	\$470,052.13
BATTLE CREEK	13020	PENNFIELD	1,215,150	2,546,480	59,240	-		6.0000	18.0000	2.0000	4.0000	\$52,785.90
BATTLE CREEK	13020	BATTLE CREEK NP&RZ & CP wo RZ & 7d	275,057,165	521,001,448	36,323,481	52,669,883	21,515,719	6.0000	18.0000	2.0000	4.0000	\$10,975,873.62
BATTLE CREEK	13020	SPRINGFIELD CITY	50,520,124	82,457,702	4,029,462	1,251,491		6.0000	18.0000	2.0000	4.0000	\$1,915,522.48
GRAND TOTAL BATTLE CREEK SCHOOLS			365,374,145	731,078,302	44,480,883	54,105,514	21,515,719	6.0000	18.0000	2.0000	4.0000	\$15,162,832.13
BELLEVUE	23010	CONVIS	3,786,525	21,261,050	254,800	-		6.0000	18.0000		9.1200	\$391,153.33
BELLEVUE	23010	PENNFIELD	288,060	1,786,870	-	-		6.0000	18.0000		9.1200	\$32,202.55
GRAND TOTAL BELEVUE SCHOOLS			4,074,585	23,047,920	254,800	-	-	6.0000	18.0000		9.1200	\$423,355.88
CLIMAX-SCOTTS	39020	LEROY	1,253,594	10,383,304	27,700	-		6.0000	18.0000		7.3000	\$160,828.84
CLIMAX-SCOTTS	39020	BATTLE CREEK	859,754	4,827,367	141,931	-		6.0000	18.0000		7.3000	\$80,531.14
GRAND TOTAL CLIMAX-SCOTTS SCHOOLS			2,113,348	15,210,671	169,631	-	-	6.0000	18.0000		7.3000	\$241,359.98
GULL LAKE	39065	BEDFORD	8,850,896	64,805,610	141,000	9,400		6.0000	18.0000	0.6453	5.6700	\$958,206.26
GRAND TOTAL GULL LAKE SCHOOLS			8,850,896	64,805,610	141,000	9,400	-	6.0000	18.0000	0.6453	5.6700	\$958,206.26

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
HARPER CREEK	13070	EMMETT	114,726,312	339,563,463	13,132,630	287,640		6.0000	18.0000		7.1200	\$6,597,216.19
HARPER CREEK	13070	FREDONIA	4,807,700	7,019,000	-	-		6.0000	18.0000		7.1200	\$178,627.88
HARPER CREEK	13070	LEROY	10,968,357	54,841,321	312,900	-		6.0000	18.0000		7.1200	\$918,825.96
HC w/Athens debt	13199	LEROY	-	99,190	-	-		6.0000	18.0000		0.7900	\$673.50
HARPER CREEK	13070	MARSHALL	1,829,359	9,666,403	66,000	-		6.0000	18.0000		7.1200	\$160,147.67
HARPER CREEK	13070	NEWTON	38,749,990	110,650,968	127,500	-		6.0000	18.0000		7.1200	\$2,150,005.52
HARPER CREEK	13070	PENNFIELD	240,250	4,628,070	-	-		6.0000	18.0000		7.1200	\$65,044.78
HARPER CREEK	13070	BATTLE CREEK CITY	586,433	1,336,425	-	-		6.0000	18.0000		7.1200	\$28,089.69
GRAND TOTAL HARPER CREEK SCHOOLS			171,908,401	527,804,840	13,639,030	287,640	-	6.0000	18.0000		7.12or0.79	\$10,098,631.19
HASTINGS	08030	BEDFORD	1,218,298	3,786,864	150,000	-		6.0000	17.9262	0.9898	7.3000	\$76,841.91
GRAND TOTAL HASTINGS SCHOOLS			1,218,298	3,786,864	150,000	-	-	6.0000	17.9262	0.9898	7.3000	\$76,841.91
HOMER	13080	ALBION	6,281,691	17,165,325	245,650	1,465,500		6.0000	18.0000		7.0000	\$328,900.56
HOMER	13080	CLARENDON	7,136,419	31,348,195	181,764	194,355		6.0000	18.0000		7.0000	\$535,906.53
HOMER	13080	ECKFORD	855,860	12,148,025	241,260	-		6.0000	18.0000		7.0000	\$174,777.37
HOMER	13080	FREDONIA	251,700	1,677,500	-	-		6.0000	18.0000		7.0000	\$26,338.10
HOMER	13080	HOMER	14,029,870	55,557,770	510,640	1,903,830		6.0000	18.0000		7.0000	\$966,429.53
HOMER	13080	TEKONSHA	4,250	223,592	-	-		6.0000	18.0000		7.0000	\$2,983.20
GRAND TOTAL HOMER SCHOOLS			28,559,790	118,120,407	1,179,314	3,563,685	-	6.0000	18.0000		7.0000	\$2,035,335.29
LAKEVIEW	13090	BATTLE CREEK	235,485,985	681,180,414	20,660,830	1,192		6.0000	18.0000		7.0000	\$13,218,050.94
GRAND TOTAL LAKEVIEW SCHOOLS			235,485,985	681,180,414	20,660,830	1,192	-	6.0000	18.0000		7.0000	\$13,218,050.94

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
LITCHFIELD	30040	HOMER	2,065,560	5,225,400	-	-		6.0000	18.0000	0.7494	0.0000	\$72,448.39
GRAND TOTAL LITCHFIELD SCHOOLS			2,065,560	5,225,400	-	-	-	6.0000	18.0000	0.7494	0.0000	\$72,448.39
MAR LEE	13095	CLARENCE	472,988	2,710,564	-	-		6.0000	18.0000	0.7499	1.8500	\$31,824.36
MAR LEE	13095	ECKFORD	29,320	336,560	-	-		6.0000	18.0000	0.7499	1.8500	\$3,422.14
MAR LEE	13095	LEE	1,160,991	8,065,310	-	-		6.0000	18.0000	0.7499	1.8500	\$90,258.70
MAR LEE	13095	MARENGO	35,929,275	72,490,451	2,183,100	-		6.0000	18.0000	0.7499	1.8500	\$1,283,236.18
MAR LEE	13095	SHERIDAN	303,940	1,247,520	-	-		6.0000	18.0000	0.7499	1.8500	\$16,199.47
GRAND TOTAL MAR LEE SCHOOLS			37,896,514	84,850,405	2,183,100	-	-	6.0000	18.0000	0.7499	1.8500	\$1,424,940.85
MARSHALL	13110	CONVIS	10,385,542	24,406,828	1,263,700	-		6.0000	17.9298	1.0000	7.0500	\$536,620.11
MARSHALL	13110	ECKFORD	8,087,290	39,616,800	105,130	909,550		6.0000	17.9298	1.0000	7.0500	\$696,785.63
MARSHALL	13110	FREDONIA	13,734,800	54,932,500	133,900	-		6.0000	17.9298	1.0000	7.0500	\$1,018,857.84
MARSHALL	13110	LEE	415,163	2,314,604	188,545	-		6.0000	17.9298	1.0000	7.0500	\$41,082.01
MARSHALL	13110	MARENGO	7,891,632	29,481,074	718,400	54,800		6.0000	17.9298	1.0000	7.0500	\$559,635.64
MARSHALL	13110	MARSHALL TWP	26,228,263	126,100,801	1,141,200	434,000		6.0000	17.9298	1.0000	7.0500	\$2,246,146.85
MARSHALL	13110	NEWTON	61,700	281,906	-	-		6.0000	17.9298	1.0000	7.0500	\$5,067.05
MARSHALL	13110	MARSHALL CITY	76,826,534	205,299,980	8,219,900	9,952,100		6.0000	17.9298	1.0000	7.0500	\$4,250,978.87
TOTAL MARSHALL PUBLIC SCHOOLS 13110			143,630,924	482,434,493	11,770,775	11,350,450	-	6.0000	17.9298	1.0000	7.0500	\$9,355,174.00
MARSHALL w Albion debt	13010	ALBION TWP	5,351,833	26,480,269	33,750	-		6.0000	17.9298	1.0000	2.3100	\$342,688.73
MARSHALL w Albion debt	13010	ECKFORD	238,030	1,485,630	-	-		6.0000	17.9298	1.0000	2.3100	\$18,099.05
MARSHALL w Albion debt	13010	MARENGO	256,073	2,492,223	-	-		6.0000	17.9298	1.0000	2.3100	\$27,793.93
MARSHALL w Albion debt	13010	SHERIDAN NP&R & CP w/o RZ	44,130,639	80,872,812	3,659,700	1,664,256	4,886,000	6.0000	17.9298	1.0000	2.3100	\$1,526,579.16
MARSHALL w Albion debt	13010	ALBION CITY	46,389,941	86,337,117	2,924,500	4,395,200	-	6.0000	17.9298	1.0000	2.3100	\$1,626,531.42
TOTAL MARSHALL SCHOOLS with Albion Debt 13010			96,366,516	197,668,051	6,617,950	6,059,456	4,886,000	6.0000	17.9298	1.0000	2.3100	3,541,692.29
GRAND TOTAL MARSHALL SCHOOLS w/o RZ for NP&R			239,997,440	680,102,544	18,388,725	17,409,906	4,886,000	6.0000	17.9298	1.0000	7.05 or 2.31	\$12,896,866.29

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
OLIVET	23080	CLARENCE	4,283,053	15,035,344	-	-		6.0000	18.0000		12.0400	\$348,332.56
OLIVET	23080	CONVIS	1,081,826	8,583,525	190,000	-		6.0000	18.0000		12.0400	\$175,459.66
OLIVET	23080	LEE	10,732,912	32,003,479	5,442	-		6.0000	18.0000		12.0400	\$770,567.83
GRAND TOTAL OLIVET SCHOOLS			16,097,791	55,622,348	195,442	-	-	6.0000	18.0000		12.0400	\$1,294,360.05
PENNFIELD	13120	BEDFORD	868,137	11,171,687	-	-		6.0000	18.0000		10.6000	\$201,076.47
PENNFIELD	13121	BEDFORD w Hastings Debt	-	38,203	-	-		6.0000	18.0000		10.6000	\$634.17
PENNFIELD	13120	CONVIS	354,968	2,158,659	68,000	-		6.0000	18.0000		10.6000	\$42,631.16
PENNFIELD	13120	PENNFIELD	55,731,440	204,587,650	2,809,470	158,480		6.0000	18.0000		10.6000	\$4,415,226.85
PENNFIELD	13120	BATTLE CREEK	9,863,807	10,418,057	554,250	-		6.0000	18.0000		10.6000	\$353,813.77
GRAND TOTAL PENNFIELD SCHOOLS			66,818,352	228,374,256	3,431,720	158,480	-	6.0000	18.0000		10.6000	\$5,013,382.42
SPRINGPORT	38150	CLARENCE	18,935,148	59,037,513	496,100	-		6.0000	18.0000		6.2000	\$1,064,066.92
SPRINGPORT	38150	SHERIDAN	1,302,046	3,185,908	-	-		6.0000	18.0000		6.2000	\$62,304.91
GRAND TOTAL SPRINGPORT SCHOOLS			20,237,194	62,223,421	496,100	-	-	6.0000	18.0000		6.2000	\$1,126,371.83
TEKONSHA	13130	BURLINGTON	165,530	1,511,500	-	-		6.0000	17.8290	0.9977	1.7200	\$16,128.04
TEKONSHA	13130	CLAREDON	596,488	4,947,869	-	-		6.0000	17.8290	0.9977	1.7200	\$53,768.82
TEKONSHA	13130	FREDONIA	172,800	2,176,800	-	-		6.0000	17.8290	0.9977	1.7200	\$22,057.54
TEKONSHA	13130	TEKONSHA	14,535,874	48,234,593	1,107,700	468,750		6.0000	17.8290	0.9977	1.7200	\$683,299.09
GRAND TOTAL TEKONSHA SCHOOLS			15,470,692	56,870,762	1,107,700	468,750	-	6.0000	17.8290	0.9977	1.7200	\$775,253.49

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
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CALHOUN FOR THE YEAR 2018

LOCAL SCHOOL DISTRICT APPORTIONMENT REPORT

SCHOOL DISTRICT	DIST CODE	ASSESSING UNIT	NON-PRE TAXABLE*	TOTAL TAXABLE VALUE	up to 6 MILLS MBT	0 MILLS MBT	RENAISSANCE ZONE - ALL TAXABLE VALUE	MILLAGE				TOTAL SCHOOL LEVY
					COMMERCIAL PERSONAL TAXABLE*	INDUSTRIAL PERSONAL TAXABLE*		STATE ED SET	LOCAL SCHOOL OP	Bldg & Site Fund (SF)	DEBT	
UNION CITY	13135	ATHENS	177,193	2,301,078	-	-		6.0000	17.7822	4.4698	0.0000	\$27,242.71
UNION CITY	13135	BURLINGTON	10,403,920	48,153,040	391,270	572,630		6.0000	17.7822	4.4698	0.0000	\$687,983.91
UNION CITY	13135	FREDONIA	65,400	493,500	-	-		6.0000	17.7822	4.4698	0.0000	\$6,329.80
UNION CITY	13135	NEWTON	1,483,885	9,529,145	-	-		6.0000	17.7822	4.4698	0.0000	\$126,154.98
UNION CITY	13135	TEKONSHA	239,886	1,698,390	-	-		6.0000	17.7822	4.4698	0.0000	\$22,047.50
GRAND TOTAL UNION CITY SCHOOLS			12,370,284	62,175,153	391,270	572,630	-	6.0000	17.7822	4.4698	0.0000	\$869,758.90
TOTAL K-12 SCHOOLS			1,278,454,229	3,553,902,435	107,421,595	76,680,297	26,401,719					\$68,167,882.54

Some School Districts levy 50% of their millage in the summer and 50% in the winter, the report indicates the total millage levied.

* Homestead/non-homestead taxable values are as reported as of close of the March Board of Review and do not reflect subsequent changes.

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
CALHOUN COUNTY INTERMEDIATE	ALBION	43,645,594	0.2519	\$10,994.33	5.9538	\$259,857.14	\$270,851.47
	ATHENS	84,534,576	0.2519	\$21,294.26	5.9538	\$503,301.96	\$524,596.22
	BEDFORD	115,703,877	0.2519	\$29,145.81	5.9538	\$688,877.74	\$718,023.55
	BURLINGTON	51,492,590	0.2519	\$12,970.98	5.9538	\$306,576.58	\$319,547.56
	CLARENCE	17,745,908	0.2519	\$4,470.19	5.9538	\$105,655.59	\$110,125.78
	CLARENDON	36,296,064	0.2519	\$9,142.98	5.9538	\$216,099.51	\$225,242.49
	CONVIS	56,410,062	0.2519	\$14,209.69	5.9538	\$335,854.23	\$350,063.92
	ECKFORD	53,587,015	0.2519	\$13,498.57	5.9538	\$319,046.37	\$332,544.94
	EMMETT	360,142,148	0.2519	\$90,719.81	5.9538	\$2,144,214.32	\$2,234,934.13
	FREDONIA	66,299,300	0.2519	\$16,700.79	5.9538	\$394,732.77	\$411,433.56
	HOMER	55,557,770	0.2519	\$13,995.00	5.9538	\$330,779.85	\$344,774.85
	LEE	42,383,393	0.2519	\$10,676.38	5.9538	\$252,342.25	\$263,018.63
	LEROY	124,037,133	0.2519	\$31,244.95	5.9538	\$738,492.28	\$769,737.23
	MARENGO	104,463,748	0.2519	\$26,314.42	5.9538	\$621,956.26	\$648,270.68
	MARSHALL	135,767,204	0.2519	\$34,199.76	5.9538	\$808,330.78	\$842,530.54
	NEWTON	120,726,967	0.2519	\$30,411.12	5.9538	\$718,784.22	\$749,195.34
	PENNFIELD	213,549,070	0.2519	\$53,793.01	5.9538	\$1,271,428.45	\$1,325,221.46
	SHERIDAN w/o RZ	77,234,332	0.2519	\$19,455.33	5.9538	\$459,837.77	\$479,293.10
	TEKONSHA	50,156,575	0.2519	\$12,634.44	5.9538	\$298,622.22	\$311,256.66
	ALBION CITY	86,337,117	0.2519	\$21,748.32	5.9538	\$514,033.93	\$535,782.25
	BATTLE CREEK w/o RZ	1,192,420,625	0.2519	\$300,370.76	5.9538	\$7,099,433.92	\$7,399,804.68
	MARSHALL CITY	205,299,980	0.2519	\$51,715.06	5.9538	\$1,222,315.02	\$1,274,030.08
	SPRINGFIELD	82,457,702	0.2519	\$20,771.10	5.9538	\$490,936.67	\$511,707.77
GRAND TOTAL CALHOUN COUNTY INTERMEDIATE w/o RZ		3,376,248,750	0.2519	\$850,477.06	5.9538	\$20,101,509.83	\$20,951,986.89

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

INTERMEDIATE SCHOOL DISTRICT APPORTIONMENT REPORT

INTERMEDIATE DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY
			ALLOCATED GENERAL OPERATING	ISD GEN OPER LEVY	VOC & SPEC ED OPERATING	VOC & SPEC ED LEVY	
BARRY COUNTY INTERMEDIATE	BEDFORD	3,786,864	0.1180	\$446.85	2.1798	\$8,254.61	\$8,701.46
Hastings Schools							
GRAND TOTAL BARRY COUNTY INTERMEDIATE		3,786,864	0.1180	\$446.85	2.1798	\$8,254.61	\$8,701.46
HILLSDALE INTERMEDIATE	HOMER	5,225,400	0.2674	\$1,397.27	3.8918	\$20,336.21	\$21,733.48
Litchfield Schools							
GRAND TOTAL HILLSDALE INTERMEDIATE		5,225,400	0.2674	\$1,397.27	3.8918	\$20,336.21	\$21,733.48
JACKSON INTERMEDIATE	CLARENCE	59,037,513	0.3422	\$20,202.64	8.4178	\$496,965.98	\$517,168.62
Springport Schools	SHERIDAN	3,185,908	0.3422	\$1,090.22	8.4178	\$26,818.34	\$27,908.56
GRAND TOTAL JACKSON INTERMEDIATE		62,223,421	0.3422	\$21,292.86	8.4178	\$523,784.32	\$545,077.18

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

INTERMEDIATE SCHOOL DISTRICT REPORT

INTERMEDIATE SCHOOL DISTRICT	TWP OR CITY	TOTAL TAXABLE	MILLAGE & LEVY				TOTAL ISD LEVY	KRESA ONLY			
			ALLOCATED OPER	ISD GEN OPER LEVY	VOC ED SPEC ED & OTR OPER	VOC & SPEC ED LEVY		REGIONAL ENHANCEMENT MILAGE	ENHANCEMENT LEVY	DEBT MILLS	DEBT LEVY
KALAMAZOO RESA											
Climax-Scotts	LEROY	10,383,304	0.1444	\$1,499.35	4.3934	\$45,618.01	\$66,482.22	1.5000	\$15,574.96	0.3650	\$3,789.91
Climax-Scotts	BATTLE CREEK CITY	4,827,367	0.1444	\$697.07	4.3934	\$21,208.55	\$30,908.66	1.5000	\$7,241.05	0.3650	\$1,761.99
Gull Lake	BEDFORD	64,805,610	0.1444	\$9,357.93	4.3934	\$284,716.97	\$414,937.36	1.5000	\$97,208.42	0.3650	\$23,654.05
GRAND TOTAL KRESA		80,016,281	0.1444	\$11,554.35	4.3934	\$351,543.53	\$512,328.24	1.5000	\$120,024.42	0.3650	\$29,205.94

TOTAL INTERMEDIATE SCHOOL DISTRICTS	3,527,500,716		\$885,168.39		\$21,005,428.50	\$22,039,827.25		\$120,024.42		\$29,205.94
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**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

COMMUNITY COLLEGE APPORTIONMENT REPORT

COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGE			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
KELLOGG COMMUNITY COLLEGE	ALBION	43,645,594		3.6136	\$157,717.72	0.0000	\$0.00	\$157,717.72
	ATHENS	84,534,576		3.6136	\$305,474.14	0.0000	\$0.00	\$305,474.14
	BEDFORD	115,703,877		3.6136	\$418,107.53	0.0000	\$0.00	\$418,107.53
	BURLINGTON	51,492,590		3.6136	\$186,073.62	0.0000	\$0.00	\$186,073.62
	CLARENCE	2,710,564		3.6136	\$9,794.89	0.0000	\$0.00	\$9,794.89
	CLARENDON	36,296,064		3.6136	\$131,159.46	0.0000	\$0.00	\$131,159.46
	CONVIS	26,565,487		3.6136	\$95,997.04	0.0000	\$0.00	\$95,997.04
	ECKFORD	53,587,015		3.6136	\$193,642.04	0.0000	\$0.00	\$193,642.04
	EMMETT	360,142,148		3.6136	\$1,301,409.67	0.0000	\$0.00	\$1,301,409.67
	FREDONIA	66,299,300		3.6136	\$239,579.15	0.0000	\$0.00	\$239,579.15
	HOMER	55,557,770		3.6136	\$200,763.56	0.0000	\$0.00	\$200,763.56
	LEE	10,379,914		3.6136	\$37,508.86	0.0000	\$0.00	\$37,508.86
	LEROY	124,037,133		3.6136	\$448,220.58	0.0000	\$0.00	\$448,220.58
	MARENGO	104,463,748		3.6136	\$377,490.20	0.0000	\$0.00	\$377,490.20
	MARSHALL	135,767,204		3.6136	\$490,608.37	0.0000	\$0.00	\$490,608.37
	NEWTON	120,726,967		3.6136	\$436,258.97	0.0000	\$0.00	\$436,258.97
	PENNFIELD	211,762,200		3.6136	\$765,223.89	0.0000	\$0.00	\$765,223.89
	SHERIDAN w/o RZ	77,234,332	\$4,886,000	3.6136	\$279,093.98	0.0000	\$0.00	\$279,093.98
	TEKONSHA	50,156,575		3.6136	\$181,245.80	0.0000	\$0.00	\$181,245.80
	ALBION CITY	86,337,117		3.6136	\$311,987.81	0.0000	\$0.00	\$311,987.81
	BATTLE CREEK w/o RZ	1,192,420,625	\$21,515,719	3.6136	\$4,308,931.17	0.0000	\$0.00	\$4,308,931.17
	MARSHALL CITY	205,299,980		3.6136	\$741,872.01	0.0000	\$0.00	\$741,872.01
	SPRINGFIELD	82,457,702		3.6136	\$297,969.15	0.0000	\$0.00	\$297,969.15
TOTAL KELLOGG COMMUNITY COLLEGE		3,297,578,482	\$26,401,719	3.6136	\$11,916,129.61	0.0000	\$0.00	\$11,916,129.61

**2018 CALHOUN COUNTY
ANNUAL APPORTIONMENT REPORT**

STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

COMMUNITY COLLEGE APPORTIONMENT REPORT

COMMUNITY COLLEGE	UNIT	TOTAL TAXABLE VALUE w/o RZ	RENAISSANCE ZONE TAXABLE VALUE	MILLAGE			DEBT LEVY	TOTAL COLLEGE LEVY
				OPER MILLS	OPERATING LEVY	DEBT MILLS		
KALAMAZOO VALLEY COMM COLLEGE								
Gull Lake Schools	BEDFORD	64,805,610		2.8089	\$182,032.48	0.0000	\$0.00	\$182,032.48
Climax-Scotts Schools	LEROY	10,383,304		2.8089	\$29,165.66	0.0000	\$0.00	\$29,165.66
Climax-Scotts Schools	BATTLE CREEK	4,827,367		2.8089	\$13,559.59	0.0000	\$0.00	\$13,559.59
TOTAL KALAMAZOO VALLEY COMM COLLEGE		80,016,281		2.8089	\$224,757.73	0.0000	\$0.00	\$224,757.73
TOTAL COMMUNITY COLLEGES		3,377,594,763			\$12,140,887.34		\$0.00	\$12,140,887.34
GRAND TOTAL ALL CALHOUN COUNTY TAXING JURISDICTIONS- Ad Valorem Tax								\$162,490,394.32

<p style="text-align: center;">2018 CALHOUN COUNTY ANNUAL APPORTIONMENT REPORT AS AMENDED</p>
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STATEMENT SHOWING TAXABLE VALUATION AND MILLS
APPORTIONED BY THE COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF
CALHOUN FOR THE YEAR 2018

CERTIFICATION

I hereby certify that this report is a true statement the taxable valuation of each taxing jurisdiction and a statement of all ad valorem millage apportioned by the County Board of Commissioners of the County of Calhoun for the year 2018 .

	Dated: November 15, 2018
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Mathew L. Hansen

Equalization Director

CALHOUN COUNTY BOARD OF COMMISSIONERS
RESOLUTION APPROVING THE 2018 APPORTIONMENT REPORT
AS AMENDED

PURSUANT TO MICHIGAN COMPILED LAWS 211.36 and 211.37

WHEREAS, Michigan Compiled Law 211.36 requires each Township Clerk to submit to the County Clerk on, or before, September 30th each year a statement which sets forth the amount of money to be raised in the Township by taxation; and

WHEREAS, Michigan Compiled Law 211.37 requires the County Board of Commissioners to hold an apportionment session and approve an Apportionment Report by October 31st annually; and

WHEREAS, at the annual apportionment session, the County Board of Commissioners must examine documents and records submitted to the Board that show the amount of money to be raised by ad valorem levies in each Township for school, highway, Township, and all other purposes as authorized by law and authorize and require the correction of any defects or omissions with regard to those levies; and

WHEREAS, the action of the County Board of Commissioners concerning the spread of these levies is final, except in situations where a change is made to the equalization of the County through an equalization appeal to the Michigan Tax Tribunal; and

WHEREAS, the Apportionment Report approved by the County Board of Commissioners for 2018 will be the official authorization for its 58 taxing authorities within the County to levy property taxes in 2018; and

WHEREAS, the proposed current Apportionment Report, if approved, will provide final authorization for the levy of property taxes upon which taxing authorities depend.

NOW, THEREFORE, BE IT RESOLVED that the attached 2018 Apportionment Report showing the millage levies apportioned to various taxing authorities in Calhoun County for the 2018 year is hereby approved in accordance with Michigan Compiled Laws 211.36 and 211.37; and

BE IT FURTHER RESOLVED that the Calhoun County Board of Commissioners, under the authority of Michigan Compiled Laws 211.36 and 211.37, directs that the millage rates specified in the 2018 Apportionment Report for all purposes as authorized by law shall be spread against the taxable value of properties on the proper assessment rolls of the Townships, Wards, and Cities in the County.

Derek King, Chairman
Calhoun County Board of Commissioners
November 15, 2018