

2014 Apportionment Report

Muskegon County, Michigan



Prepared for: Muskegon County Board of Commissioners

Prepared by: Muskegon County Equalization Department
Donna B. VanderVries, Director
Dan VanderKooi, Deputy Director

Dated: October 28, 2014

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2014 Muskegon County Apportionment Report

October 28, 2014

Board of Commissioners
County of Muskegon
990 Terrace St., Hall of Justice
Muskegon, MI 49442

Honorable Commissioners:

The Muskegon County Equalization Department has prepared this report as authorized by the Ways and Means Committee of the Muskegon County Board of Commissioners. This report presents an in-depth analysis of Muskegon County millage rates as they relate to the County, Townships, Villages, Cities, local school districts, Intermediate School Districts, and the Community College. This report is subject to amendments as dictated by statute.

The statutory responsibility of the County Board of Commissioners is contained in Sec. 37 of the General Property Tax Law, Public Act 206 of 1983 as amended, Sections 211.1 through 211.157:

Sec.37. The county board of commissioners, at its annual session in October of each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion such 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 property therein, real and personal, as determined by it, or as determined by the board of the state tax commissioners upon appeal in the manner provided by law, for that year, which determination and apportionment shall be entered at large on its records. It shall also examine all certificates, statements, papers, and records submitted to it, showing the moneys to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and duly consider all objections made to raising any such moneys by any taxpayer to be affected thereby. If it shall appear to the board that any certificate, statement, paper, or record is not properly certified, or that the same is in anyway defective, or that any proceeding to authorize the raising of any such moneys has not been had or is in anyway imperfect the board shall verify the same, and if the certificate, statement, paper, record or proceeding can then be corrected and the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. It may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, whose duty it shall be to examine the same and without delay report in writing his opinion to the board. It shall direct that the several amounts of money proposed to be raised for township, school, highway, drain, and all other purposes as shall be authorized by law, be spread upon the assessment roll of the proper townships, wards, and cities. Such action and direction shall be entered in full upon the record of the proceedings of the board, and shall be final as to the levy and assessment of all such taxes, except when there is a change made in the equalization of any county by the board of state tax commissioners upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the state equalized 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. Last Am. 1973, Act 135, Immediate effect, Nov. 2, 1973.

Respectfully submitted,

Donna VanderVries, Director
Equalization Department

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This report presents property millage rates collected by each governmental jurisdiction. Also presented is a summary of the millage rates by taxing justifications such as the County, Townships, Villages, Cities, local school districts, Intermediate School Districts, and the Community College, as well as other agencies, districts, and authorities. The millage rates are presented by general category. If there is more than one rate authorized for a category, the rate presented is an aggregate amount.

Of major significance, Public Act #35 of 2001 directs that starting in the year 2001, the Equalization Director of each county shall file the annual Apportionment Report no later than December 1st of each year.

Table A
Local School District Millage Authorization Chart

Type of Millage Levied by Local School District	Properties Against Which the Millages are Levied
Supplemental (Hold Harmless) Millage.	All Properties in the Local School District
Up to 18 mills of operating millage when there is no Supplemental (Hold Harmless) millage levied or when there is less than 18 mills of Supplemental (Hold Harmless) millage levied.	Non-Principal Residence and Non Qualified Agricultural Properties in the Local School District
Millage levied under MCL 380.1212 for the purpose of creating a building and site sinking fund. This levy is subject to the "Headlee" rollback but NOT the "Truth in Taxation" rollback.	All Properties in the Local School District
Millage levied for operating a community college under Part 25 of the School Code of 1976.	All Properties in the Local School District
Millage levied under MCL 380.1356(4) for eliminating an operating deficit.	All Properties in the Local School District
Certain millages levied for the operation of a library. Please see MCL 380.1211(8)(f)(iv) and (v) for details.	All Properties in the Local School District
Certain taxes levied for operation of a swimming pool. Please see MCL 380.1211(8)(f)(vi) for details.	All Properties in the Local School District

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Changes, Additions, and Renewals Effective For This Year

Table B
Cities and Townships

Local Unit or Authority	Approval Date	Millage	Purpose or Designation
Blue Lake Township	11/05/2013	2.0000	Fire Operation Renewal
Blue Lake Township	11/05/2013	1.5000	Fire Equipment Renewal
Egelston Township	11/05/2013	1.0000	Fire Renewal
Egelston Township	11/05/2013	0.8000	Streetlight Millage
Holton Township	05/06/2014	0.7500	Fire Department Millage

- M.C.L.A. 211.36 authorizes a current year levy of a referendum until the first Tuesday after the first Monday in November for townships. Cities are subject to the same requirements unless the charter specifies a prior date. Schools are authorized for a current year levy of a referendum until December 7th.

Table C
Schools and Intermediate School Districts

District or Taxing Jurisdiction	Approval Date	Millage	Purpose or Designation
Muskegon Area Intermediate School District	02/25/2014	1.0000	Technology Millage

Table D
Libraries, Authorities, & Colleges

District or Taxing Jurisdiction	Approval Date	Millage	Purpose or Designation
Muskegon Community College	11/05/2013	0.3800	Bonding Proposal

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Other Ballot Proposals, Legislative, or Administrative Changes

On September 30, 2004 Public Act (PA) 357 of 2004 was signed into law, providing a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy and additionally requires the establishment of a restricted fund to be known as the Revenue Sharing Reserve Fund. In 2005, one-third of the county's allocated mills was levied in the summer. In 2006, two-thirds of the county's allocated mills was collected in the summer, and for 2007 and every year after 100 percent will be collected during the summer tax levy. Effective in 2004, the Homestead Exemption was renamed the Principal Residence Exemption (PRE). Likewise, Public Act 244 of 2002 amended the State Education Tax Act and requires cities and townships to collect the State Education Tax (SET) in a summer levy, except as otherwise provided by law. If the local collection agency routinely collects a summer levy, the levy is mandatory, and there is no reimbursement. If the local collection agency does not routinely collect a summer levy, reimbursement is \$2.50 per parcel. If the local collection agency does not routinely collect a summer levy, the local unit may decline and defer the collection to the county. The county can decline and defer the collection to the State of Michigan.

Taxing authorities must hold a Truth-In-Taxation hearing when proposing the increase its operating tax levy over the maximum amount allowed to be levied without a hearing (MCL 211.24e). Taxing authorities that levied a total operating tax of one mill or less in the immediate preceding year do not need to hold a Truth-In-Taxation hearing. Public Act 42 of 1995 amended the General Property Tax Act to allow a township to combine the Truth-in-Taxation hearing with the township's budget public hearing. This combined hearing is considered a Truth-in-Taxation hearing.

Taxing authorities must publish a notice of the budget public hearing in a newspaper of general circulation (MCL 42.26). The public hearing notice must include the time and place of the hearing and state the place where a copy of the budget is available for public inspection. To satisfy the requirements of publishing a Truth-in-Taxation hearing notice, the budget public hearing notice must also contain the following statement printed in 11-point boldfaced type: **“The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing”** (MCL 141.412). If the taxing authority complies with this requirement, it does not need to publish a separate public hearing notice on increasing property taxes. After the taxing authority conducts its public hearing, the millage rate that the budget is based upon must be included in the general appropriations act adopted by the taxing authority.

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The rates in the following table are the average millage for principal residence property in the State of Michigan. The rates are applied to properties that have New Facility Neighborhood Enterprise Zone (NEZ) Certificates. The Michigan Department of Treasury annually determines the rates.

Table E
Average Millage Rate - State of Michigan

Tax Year	Full Millage-Non-P.R.E	Full Millage-P.R.E	Half Millage-P.R.E.
2014	51.47	33.53	16.765
2013	51.24	33.47	16.735
2012	50.67	33.10	16.550
2011	50.40	33.13	16.567
2010*	48.37	31.33	15.665
2009	48.39	33.14	16.57
2008	51.85	33.85	16.93
2007	51.89	33.89	16.95
2006	51.71	33.71	16.86
2005	51.68	33.68	16.84
2004	50.92	32.92	16.46
2003	52.04	34.04	17.02
2002	51.41	33.41	16.71
2001	50.82	32.82	16.41
2000	50.43	32.43	16.25
1999	50.36	32.36	16.18
1998	50.51	32.51	16.25
1997	50.85	32.85	16.42
1996	49.81	31.81	15.90
1995	49.08	31.08	15.54
1994	Base	Base	Base

* Beginning in 2010, NEZ tax rates will be calculated to the third decimal place.

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Additionally, the electorate of the County of Muskegon approved a fixed allocation of the 15 mills provided by the State Constitution on November 5, 1974. It is as follows:

Table F
Fixed Allocation of the 15 mills provided by the State Constitution

Taxing Authority	Mills
County of Muskegon	6.2
Townships	1.3
Intermediate School Districts	0.5
School Districts	7.0
Total	15.0

Correspondingly, the constitutional **Fifty Mill Limitation** states that both the fifteen and eighteen mill limitations may be increased but not to exceed fifty mills for a period not to exceed twenty years at any one time. Such millage is generally referred to as extra-voted millage which is in addition to the allocated, either by tax allocation boards or by the voters. The application of present constitutional limitations is summarized on the next page, see Table G.

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Table G
Summary of the Fifty Mill Limitation governed by the State Constitution

Category	Operating Millage	Debt Millage
Unchartered Counties	Included	Excluded
Unchartered Townships	Included	Excluded
School Districts	Included	Excluded
Intermediate School Districts	Included	Excluded
(special or vocational education operating millage)	Excluded	
Cities	Excluded	Excluded
Villages	Excluded	Excluded
Charter Counties	Excluded	Excluded
Charter Townships (incorporated before December 23, 1978)	Excluded	Excluded
(incorporated solely by resolution and without a vote of township electors on or after December 23, 1978)	Included	Excluded
Charter Authorities, or Other Authorities (such as District Libraries and Community Colleges)	Excluded	Excluded

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The following table lists the various development or finance authorities in Muskegon County. The Downtown Development Authorities are allowed to spread additional millage on properties within its boundaries. Finance Authorities would receive revenues attributable to assessed values that exceed “Base Value” or original values at the establishment of the district or authority. The assessed value increases beyond the base value, commonly known as “Captured Value”, usually are the result of district improvements. This additional revenue is then earmarked or reserved for the repayment of bonds or development costs incurred by the improvements.

Table H
Tax Increment Authority Listing for Muskegon County

Unit	Finance Authority
Ravenna Township	Downtown Development Authority-Tax Increment Finance Authority-Village
City of Muskegon	Downtown Development Authority-Tax Increment Finance Authority #1
City of Muskegon	Downtown Development Authority-Tax Increment Finance Authority #2
City of Muskegon	Local Development Finance Authority #1-Port City Industrial Park
City of Muskegon	Local Development Finance Authority #2-Medendorp Industrial Park
City of Muskegon	Local Development Finance Authority #3-Smart Zone/Edison Landing
City of Muskegon	Local Development Finance Authority #4-Seaway Business Park
City of Muskegon Heights	Downtown Development Authority
City of Montague	Downtown Development Authority
City of Norton Shores	Tax Increment Finance Authority –Norton Industrial Center
City of Roosevelt Park	Downtown Development Authority
City of Whitehall	Downtown Development Authority

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ASSESSING OFFICERS FOR THE COUNTY OF MUSKEGON AS OF OCTOBER 28, 2014

STATE CERTIFICATION REQUIRED	LOCAL UNIT	ASSESSORS	STATE CERTIFICATION HELD
MCAO	Blue Lake Township	Marion Knash	MCAO
MCAO	Casnovia Township	Debbie Schuitema	MCAO
MCAO	Cedar Creek Township	Marion Knash	MCAO
MCAO	Dalton Township	Martha Hicks	MAAO
MCAO	Egelston Township	Donna VanderVries	MMAO
MCAO	Fruitland Township	Sue Bowen	MAAO
MAAO	Fruitport Township	Lesli Lehner	MAAO
MCAO	Holton Township	Donna VanderVries	MMAO
MCAO	Laketon Township	Wanda Budnik	MCAO
MCAO	Montague Township	Donna VanderVries	MMAO
MCAO	Moorland Township	Donna VanderVries	MMAO
MAAO	Muskegon Township	Penny Good	MAAO
MCAO	Ravenna Township	Dennis Burns	MAAO
MCAO	Sullivan Township	Donna VanderVries	MMAO
MCAO	Whitehall Township	Joann Hunt	MAAO
MCAO	White River Township	Joann Hunt	MAAO
MCAO	City of Montague	Dennis Burns	MAAO
MAAO	City of Muskegon	Donna VanderVries	MMAO
MAAO	City of Muskegon Heights	Robert Jackson	MAAO
MCAO	City of North Muskegon	Sue Bowen	MAAO
MAAO	City of Norton Shores	Donna VanderVries	MMAO
MCAO	City of Roosevelt Park	Donna VanderVries	MMAO
MCAO	City of Whitehall	Donna VanderVries	MMAO

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EQUALIZATION DEPARTMENT STAFF MEMBERS AS OF OCTOBER 28, 2014

NAME & POSITION	CERTIFICATION LEVEL	NAME & POSITION	CERTIFICATION LEVEL
Donna VanderVries, Director	MMAO	Michelle Ercole, Appraiser	MAAO
Dan VanderKooi, Deputy Director	MAAO	John Brassard, Appraisal Technician	MCAT
Annette Messenger, Assessment Administration Supervisor	MAAO	Shannon Jaglowski, Appraisal Technician	MCAT
Fred Koning, Senior Appraiser	MAAO	Ian Hanes, Appraisal Technician	MCAT
Jim Nedeau, Senior Appraiser	MAAO	Thomas Paul, Appraisal Technician	
David Becker, Senior Appraiser	MAAO	John Scott, Appraisal Technician	
Sheryl Moss, Senior Appraiser	MAAO	Terry Zahniser, Geographic Information Technician	MCAT
Deb Balcom, Appraiser	MAAO	Chrisie Workman, Assessment Administration Specialist	MCAT
Robin LeMaire, Appraiser	MCAO	Wesley Dault, Assessment Administration Clerk	MCAT

**Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of MUSKEGON for the Year 2014**

(A) Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	(B) Taxable Value*	(C) Total Operating Rate	(D) Est. Authority Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Authority Debt Tax Dollars	(G) Est. Total Authority Tax Dollars
AMBULANCE WHITE LAKE		0.5500	\$ -	0.0000	\$ -	\$ -
FIRE - MONTAGUE FIRE AUTH		1.9000	\$ -	0.0000	\$ -	\$ -
FIRE - WHITELAKE FIRE AUTH		1.4404	\$ -	0.0000	\$ -	\$ -
DIST LIBRARY - HACKLEY		2.4000	\$ -	0.0000	\$ -	\$ -
DIST LIBRARY - MUSKEGON		0.7490	\$ -	0.0000	\$ -	\$ -
DIST LIBRARY - WHITE LAKE		0.6800	\$ -	0.2716	\$ -	\$ -

Certification Statement

I hereby certify that this Statement Showing Mills Apportioned by the County Board of Commissioners and submitted to the State Tax Commission is a true statement of all ad valorem millages apportioned by the County Board of Commissioners of the

County of _____ for the year _____

Signature of County Equalization Director

NOTARIZATION

Notary Public

County, Michigan

STATE OF MICHIGAN

County of _____ } SS

Subscribed before me this _____

Day of _____ year _____

My commission expires _____ , _____