

# *2018 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 Amended: December 11, 2018

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## 2018 Muskegon County Apportionment Report

October 30, 2018

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**

<b>Type of Millage Levied by Local School District</b>	<b>Properties Against Which the Millages are Levied</b>
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, Townships, and County**

<b>Local Unit or Authority</b>	<b>Approval Date</b>	<b>Millage</b>	<b>Purpose or Designation</b>
City of Muskegon Heights	11/07/17	4.0000	Street Millage
Egelston Township	08/07/18	1.0000	Fire Millage
Egelston Township	08/07/18	0.8000	Street Lights

- 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**

<b>District or Taxing Jurisdiction</b>	<b>Approval Date</b>	<b>Millage</b>	<b>Purpose or Designation</b>
Grant Public Schools	08/07/18	0.5000	Operating Non-PRE
Grant Public Schools	08/07/18	17.6625	Operating Non-PRE
Grand Haven Area Public Schools	05/20/18	18.0000	Operating Non-PRE

***Table D***  
**Libraries, Authorities, & Colleges**

<b>District or Taxing Jurisdiction</b>	<b>Approval Date</b>	<b>Millage</b>	<b>Purpose or Designation</b>
No new millage rates			N/A

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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 were levied in the summer. In 2006, two-thirds of the county's allocated mills were 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.

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.

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**Table E**  
**Average Millage Rate - State of Michigan**

<b>Tax Year</b>	<b>Full Millage-Non-P.R.E</b>	<b>Full Millage-P.R.E</b>	<b>Half Millage-P.R.E.</b>
2018	52.96	34.56	17.280
2017	52.95	34.55	17.275
2016	52.33	34.21	17.105
2015	51.77	33.92	16.960
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***

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

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**

<b>Category</b>	<b>Operating Millage</b>	<b>Debt Millage</b>
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**

<b>Unit</b>	<b>Finance Authority</b>
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 30, 2018**

<b>STATE CERTIFICATION REQUIRED</b>	<b>LOCAL UNIT</b>	<b>ASSESSORS</b>	<b>STATE CERTIFICATION HELD</b>
MCAO	Blue Lake Township	Marion Knash	MCAO
MCAO	Casnovia Township	Carl Schuitema	MCAO
MCAO	Cedar Creek Township	Martha Hicks	MAAO
MCAO	Dalton Township	Donna VanderVries	MMAO
MCAO	Egelston Township	Donna VanderVries	MMAO
MCAO	Fruitland Township	Sue Bowen	MAAO
MAAO	Fruitport Township	Donna VanderVries	MMAO
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	Donna VanderVries	MMAO
MCAO	White River Township	Donna VanderVries	MMAO
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 30, 2018**

<b>NAME &amp; POSITION</b>	<b>CERTIFICATION LEVEL</b>	<b>NAME &amp; POSITION</b>	<b>CERTIFICATION LEVEL</b>
Donna VanderVries, Director	MMAO	Sarah Hansen, Appraiser	MCAO
Dan VanderKooi, Deputy Director	MAAO	Kylie Fox, Appraisal Technician	MCAO
Annette Messenger, Assessment Equalization Manager	MAAO	Kelli Navarro, Appraisal Technician	MCAT
Justin George, Certified General Appraiser	MCAT	Jonathan Sykes, Appraisal Technician	MCAT
Michelle Ercole, Senior Appraiser	MAAO	Benjamin Carter, Appraisal Technician	MCAT
David Becker, Senior Appraiser	MAAO	Isaac Entz, Appraisal Technician	MCAT
Sheryl Moss, Senior Appraiser	MAAO	Terry Zahniser, Geographic Information Technician	MCAT
Robin LeMaire, Appraiser	MAAO	Linda Schutter, Assessment Administration Specialist	MCAT
Shannon Long, Appraiser	MCAO	Skylor Rundle, Assessment Administration Clerk	n/a
Wesley Dault, Appraiser	MCAO		

Total County										
(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est. County Allocated / SET Tax Dollars	(E) Extra Voted Operating Rate	(F) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars	(I) Total Est. County Tax Dollars	(BB) Total RenZone	(BB) Total Taxable Value
Muskegon	4,464,938,720.00	5.6984	25,443,006.80	1.1973	5,345,871.13	0.0000	0.00	30,788,877.93		6,098,050.00
STATE ED. TAX	4,404,859,320.00	6.0000	26,429,155.92	0.0000	0.00	0.0000	0.00	0.00		0.00

Total Other Extra Voted / General Law Operating										
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	(N) Voted / General Law Operating Rate	(O) Est. Local EV / GL Oper. Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars	(R) Total Est. Local Tax Dollars	(KK) Total RenZone	(KK) Total Taxable Value
Blue Lake	73,448,904.00	0.9264	68,043.06	3.4484	253,281.20	0.0000	0.00	321,324.26		0.00
Casnovia	76,211,761.00	1.0410	79,336.44	1.9780	150,746.86	0.0000	0.00	230,083.30		0.00
Cedar Creek	74,179,568.00	0.9098	67,488.57	1.4878	110,364.36	0.0000	0.00	177,852.93		0.00
Dalton	229,166,380.00	1.0234	234,528.87	1.9283	441,901.53	0.0000	0.00	676,430.40		1,407,685.00
Egelston	177,910,372.00	1.1755	209,133.64	3.7920	674,636.13	0.6400	113,990.39	997,760.16		199,614.00
Fruitland	280,487,888.00	0.8945	250,896.42	0.0000	0.00	0.0000	0.00	250,896.42		0.00
Fruitport	494,911,944.00	0.9962	493,031.28	3.2500	1,608,463.82	0.0000	0.00	2,101,495.10		0.00
Holton	59,621,591.00	1.0939	65,220.06	2.6800	159,785.86	0.0000	0.00	225,005.92		0.00
Laketon	234,618,715.00	0.9213	216,154.22	1.5000	351,928.07	0.0000	0.00	568,082.29		0.00
Montague	55,491,472.00	1.1624	64,503.29	0.0000	0.00	0.0000	0.00	64,503.29		0.00
Moorland	42,801,774.00	1.1140	47,681.18	2.4566	105,146.84	0.0000	0.00	152,828.02		390,139.00
Muskegon	357,297,130.00	4.3124	1,540,808.14	4.8000	1,715,026.22	0.0000	0.00	3,255,834.36		0.00
Ravenna	86,471,414.00	1.1368	98,300.70	1.9878	171,887.88	0.0000	0.00	270,188.58		0.00
Sullivan	67,494,321.00	0.9860	66,549.40	1.9428	131,127.97	0.0000	0.00	197,677.37		0.00
Whitehall	69,611,639.00	1.1022	76,725.95	0.0000	0.00	0.0000	0.00	76,725.95		0.00
White River	106,414,804.00	0.7619	81,077.44	0.0000	0.00	0.0000	0.00	81,077.44		0.00
Montague	74,551,831.00	16.7500	1,248,743.17	0.0000	0.00	0.0000	0.00	1,248,743.17		0.00
Muskegon	561,857,665.00	10.0000	5,618,576.65	3.0899	1,736,084.61	0.0000	0.00	7,354,660.65		2,656,912.00
Muskegon Heights	91,120,725.00	13.8650	1,263,388.85	6.9746	635,530.61	2.0000	182,241.45	2,081,160.91		0.00
North Muskegon	150,333,458.00	9.2883	1,396,342.26	1.3000	195,433.50	1.5000	225,500.19	1,817,275.95		0.00
Roosevelt Park	102,223,091.00	16.6000	1,696,903.31	0.0000	0.00	0.0000	0.00	1,696,903.31		0.00
Whitehall	104,422,639.00	15.7700	1,646,745.02	0.0000	0.00	0.0000	0.00	1,646,745.02		0.00
Norton Shores	894,289,634.00	8.1000	7,243,746.04	2.8500	2,548,725.46	0.0000	0.00	9,792,471.50		1,443,700.00
CASNOVIA	3,073,363.00	11.5000	35,343.67	0.0000	0.00	0.0000	0.00	35,343.67		0.00
FRUITPORT	37,473,253.00	5.5000	206,102.89	0.0000	0.00	0.0000	0.00	206,102.89		0.00
LAKEWOOD CLUB	18,712,476.00	8.0142	149,965.53	0.0000	0.00	0.0000	0.00	149,965.53		0.00
RAVENNA	28,686,130.00	8.2764	237,417.89	0.0000	0.00	0.0000	0.00	237,417.89		0.00

(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	(DD) Total RenZone Taxable Value
AMBULANCE - WHITE LAKE	379,518,650.00	1.8988	720,630.01	0.0000	0.00	720,630.01	0.00
FIRE - MONTAGUE FIRE AUTH.	236,458,107.00	1.8843	445,558.01	0.0000	0.00	445,558.01	0.00
FIRE - WHITE LAKE FIRE AUTH.	454,522,166.00	1.4404	654,693.73	0.0000	0.00	654,693.73	0.00
LIBRARY - HACKLEY DIST.	587,585,458.00	2.4000	1,410,205.10	0.4866	287,211.94	1,697,417.04	2,656,912.00
LIBRARY - MUSKEGON DIST.	2,903,441,829.00	1.2490	3,626,398.84	0.0000	0.00	3,626,398.84	3,441,138.00
LIBRARY - WHITE LAKE DIST.	477,849,038.00	0.6797	324,793.99	0.2091	99,918.23	424,712.22	0.00

(A) Local K12 School District Name	(B) Total Taxable Value	(C) Total NonHomestead Taxable Value	(D) Total Commercial Personal Taxable Value	(E) HH / Supplemental Rate	(F) Est. HH / Supplemental Tax Dollars	(G) Non Homestead Operating Rate	(H) Est. NH Operating Tax Dollars	(I) Total Debt / Sinking Fund / Bldg Site Rate	(J) Est. Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Est. Recreational Tax Dollars	(M) Total Est. Local K12 School Tax Dollars	(BB) Total RenZone Taxable Value	(99) Non Homestead Comm.Pers. Operating Rate
														0.0000
CITY OF MUSKEGON HEIGHTS SD	89,266,387.00	57,866,049.00	2,917,200.00	0.0000	0.00	18.0000	1,059,092.08	13.0000	1,160,463.03	0.0000	0.00	2,219,555.11	0.00	6.0000
COOPERSVILLE PUBLIC SCH DIST	15,539,355.00	2,072,242.00	0.00	0.0000	0.00	17.9766	37,251.87	8.9900	139,698.80	0.0000	0.00	176,950.67	0.00	5.9766
FREMONT PUBLIC SCHOOL DIST	7,883,092.00	3,414,606.00	250,900.00	0.0000	0.00	18.0000	62,968.31	9.5000	74,889.37	0.0000	0.00	137,857.68	0.00	6.0000
FRUITPORT COMMUNITY SCHOOLS	511,375,307.00	148,980,240.00	13,387,100.00	0.0000	0.00	18.0000	2,761,966.92	6.9000	3,528,489.62	0.0000	0.00	6,290,456.54	0.00	6.0000
GRAND HAVEN CITY SCHOOL DIST	139,950,293.00	74,150,698.00	6,587,000.00	0.0000	0.00	18.0000	1,374,234.56	4.2000	592,512.45	0.0000	0.00	1,966,747.01	1,124,100.00	6.0000
GRANT PUBLIC SCHOOL DISTRICT	38,681,180.00	6,756,488.00	0.00	0.0000	0.00	18.0000	121,616.78	2.6500	102,505.13	0.0000	0.00	224,121.91	0.00	6.0000
HOLTON PUBLIC SCHOOLS	148,583,695.00	40,883,415.00	495,100.00	0.0000	0.00	18.0000	738,872.07	7.0000	1,040,085.86	0.0000	0.00	1,778,957.93	0.00	6.0000
KENT CITY COMMUNITY SCHOOLS	35,320,597.00	5,025,917.00	83,200.00	0.0000	0.00	17.9766	90,846.15	9.2380	326,291.68	0.0000	0.00	417,137.83	0.00	5.9766
MONA SHORES SCHOOL DISTRICT	840,431,808.00	252,883,394.00	22,889,600.00	0.0000	0.00	18.0000	4,689,238.69	7.5478	6,345,823.48	0.0000	0.00	11,035,062.17	319,600.00	6.0000
MONTAGUE AREA PUBLIC SCHOOLS	237,608,558.00	101,091,209.00	2,911,100.00	0.0000	0.00	18.0000	1,837,108.36	8.6000	2,043,433.60	0.0000	0.00	3,880,541.96	0.00	6.0000
MUSKEGON CITY SCHOOL DIST	523,671,520.00	275,364,327.00	17,760,200.00	0.0000	0.00	18.0000	5,063,119.09	8.3600	4,396,246.70	0.0000	0.00	9,459,365.79	2,195,310.00	6.0000
NORTH MUSKEGON PUBLIC SCHS.	150,333,458.00	32,604,122.00	1,707,500.00	0.0000	0.00	18.0000	597,119.20	9.3125	1,399,980.33	0.0000	0.00	1,997,099.53	0.00	6.0000
OAKRIDGE PUBLIC SCHOOLS	178,794,772.00	51,740,040.00	1,437,900.00	0.0000	0.00	18.0000	939,948.12	7.7000	1,378,256.77	0.0000	0.00	2,318,204.89	199,614.00	6.0000
ORCHARD VIEW SCHOOLS	289,889,633.00	127,998,872.00	11,513,200.00	0.0000	0.00	18.0000	2,373,058.90	9.0600	2,630,582.19	0.0000	0.00	5,003,641.09	461,602.00	6.0000
RAVENNA PUBLIC SCHOOLS	160,233,390.00	31,341,097.00	1,383,000.00	0.0000	0.00	18.0000	572,437.75	7.6000	1,220,738.82	0.0000	0.00	1,793,176.57	390,139.00	6.0000
REETHS PUFFER SCHOOLS	619,526,637.00	152,144,562.00	13,718,400.00	0.0000	0.00	18.0000	2,820,912.52	9.1000	5,650,502.33	0.0000	0.00	8,471,414.85	1,407,685.00	6.0000
WHITEHALL SCHOOL DISTRICT	477,849,038.00	174,535,925.00	9,390,700.00	0.0000	0.00	18.0000	3,197,990.85	7.0000	3,344,943.27	0.0000	0.00	6,542,934.12	0.00	6.0000

(A) Community College Name	(B) Taxable Value	(C) Operating Total Rate	(D) Est. Community College Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Community College Debt Tax Dollars	(G) Est. Total Community College Tax Dollars	(BB) RenZone Taxable Value
MUSKEGON CC	4,464,938,720.00	2.2037	9,839,385.46	0.3400	1,520,152.50	11,359,537.96	6,098,050.00

(H) Intermediate School District Name	(I) Taxable Value	(J) ISD Allocated Rate	(K) Est. ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	(N) ISD Total Debt Rate	(O) Est. ISD Debt Tax Dollars	(P) Est. Total ISD Tax Dollars	(II) RenZone Taxable Value
KENT	35,320,597.00	0.0890	3,143.53	5.5575	196,294.22	0.0000	0.00	199,437.75	0.00
MUSKEGON	4,227,564,203.00	0.4597	1,943,411.26	4.2983	18,176,313.16	0.0000	0.00	20,119,724.42	4,973,950.00
NEWAYGO	46,564,272.00	0.1342	6,248.93	5.9639	277,704.66	0.0000	0.00	283,953.59	0.00
OTTAWA	155,489,648.00	0.1047	16,279.77	5.3530	832,336.09	0.0000	0.00	848,615.86	1,124,100.00



Township / City	Village	School Code	Local School District	Total	
				Total Homestead Property Tax Rate	NonHomestead Property Tax Rate
Blue Lake		61120	HOLTON PUBLIC SCHOOLS	34.7200	52.7200
Blue Lake		61240	WHITEHALL SCHOOL DISTRICT	34.3598	52.3598
Casnovia		41150	KENT CITY COMMUNITY SCHOOLS	34.5919	52.5685
Casnovia	CASNOVIA	41150	KENT CITY COMMUNITY SCHOOLS	46.0919	64.0685
Casnovia		61210	RAVENNA PUBLIC SCHOOLS	32.0654	50.0654
Casnovia		62050	GRANT PUBLIC SCHOOL DISTRICT	28.4555	46.4555
Cedar Creek		61065	OAKRIDGE PUBLIC SCHOOLS	31.5440	49.5440
Cedar Creek		61120	HOLTON PUBLIC SCHOOLS	30.8440	48.8440
Cedar Creek		61220	REETHS PUFFER SCHOOLS	32.9440	50.9440
Dalton		61220	REETHS PUFFER SCHOOLS	33.4981	51.4981
Dalton		61240	WHITEHALL SCHOOL DISTRICT	31.0379	49.0379
Dalton	LAKEWOOD CLUB	61240	WHITEHALL SCHOOL DISTRICT	39.0521	57.0521
Egelston		61065	OAKRIDGE PUBLIC SCHOOLS	34.7539	52.7539
Fruitland		61220	REETHS PUFFER SCHOOLS	32.8813	50.8813
Fruitland		61240	WHITEHALL SCHOOL DISTRICT	30.4211	48.4211
Fruitport		61060	MONA SHORES SCHOOL DISTRICT	31.9914	49.9914
Fruitport		61080	FRUITPORT COMMUNITY SCHOOLS	31.3436	49.3436
Fruitport	FRUITPORT	61080	FRUITPORT COMMUNITY SCHOOLS	36.8436	54.8436
Holton		61120	HOLTON PUBLIC SCHOOLS	32.2203	50.2203
Holton		62040	FREMONT PUBLIC SCHOOL DIST	36.0604	54.0604
Laketon		61220	REETHS PUFFER SCHOOLS	32.9677	50.9677
Montague		61180	MONTAGUE AREA PUBLIC SCHOOLS	34.9919	52.9919
Moorland		61210	RAVENNA PUBLIC SCHOOLS	32.6170	50.6170
Moorland		62050	GRANT PUBLIC SCHOOL DISTRICT	29.0071	47.0071
Muskegon		61010	MUSKEGON CITY SCHOOL DIST	40.5564	58.5564
Muskegon		61190	ORCHARD VIEW SCHOOLS	39.6188	57.6188
Muskegon		61220	REETHS PUFFER SCHOOLS	39.6588	57.6588
Ravenna		61210	RAVENNA PUBLIC SCHOOLS	32.1710	50.1710
Ravenna	RAVENNA	61210	RAVENNA PUBLIC SCHOOLS	40.4474	58.4474
Ravenna		70120	COOPERSVILLE PUBLIC SCH DIST	34.2607	52.2373
Sullivan		61080	FRUITPORT COMMUNITY SCHOOLS	31.2752	49.2752
Sullivan		61210	RAVENNA PUBLIC SCHOOLS	31.9752	49.9752
Sullivan		70120	COOPERSVILLE PUBLIC SCH DIST	34.0649	52.0415
White River		61180	MONTAGUE AREA PUBLIC SCHOOLS	34.5914	52.5914
Whitehall		61180	MONTAGUE AREA PUBLIC SCHOOLS	33.2388	51.2388
Whitehall		61240	WHITEHALL SCHOOL DISTRICT	32.5276	50.5276
Montague		61180	MONTAGUE AREA PUBLIC SCHOOLS	50.5795	68.5795
Muskegon		61010	MUSKEGON CITY SCHOOL DIST	44.5339	62.5339
Muskegon		61190	ORCHARD VIEW SCHOOLS	45.2339	63.2339
Muskegon		61220	REETHS PUFFER SCHOOLS	45.2739	63.2739
Muskegon Heights		61020	CITY OF MUSKEGON HEIGHTS SD	57.2860	75.2860
Muskegon Heights		61060	MONA SHORES SCHOOL DISTRICT	51.8338	69.8338
North Muskegon		61230	NORTH MUSKEGON PUBLIC SCHS.	42.8472	60.8472
Norton Shores		61010	MUSKEGON CITY SCHOOL DIST	42.3940	60.3940
Norton Shores		61060	MONA SHORES SCHOOL DISTRICT	39.9442	57.9442
Norton Shores		70010	GRAND HAVEN CITY SCHOOL DIST	37.2961	55.2961
Roosevelt Park		61060	MONA SHORES SCHOOL DISTRICT	45.5942	63.5942
Whitehall		61240	WHITEHALL SCHOOL DISTRICT	45.2966	63.2966

**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 Muskegon for the year 2018

Danna VanderKries

Signature of County Equalization Director

**NOTARIZATION**

[Signature]

Notary Public

Muskegon

County, Michigan

STATE OF MICHIGAN

County of Muskegon } ss

Subscribed before me this 11th

Day of December year 2018

My commission expires July 30<sup>th</sup>, 2025