



LAKE COUNTY  
MICHIGAN

# Lake County Equalization Department

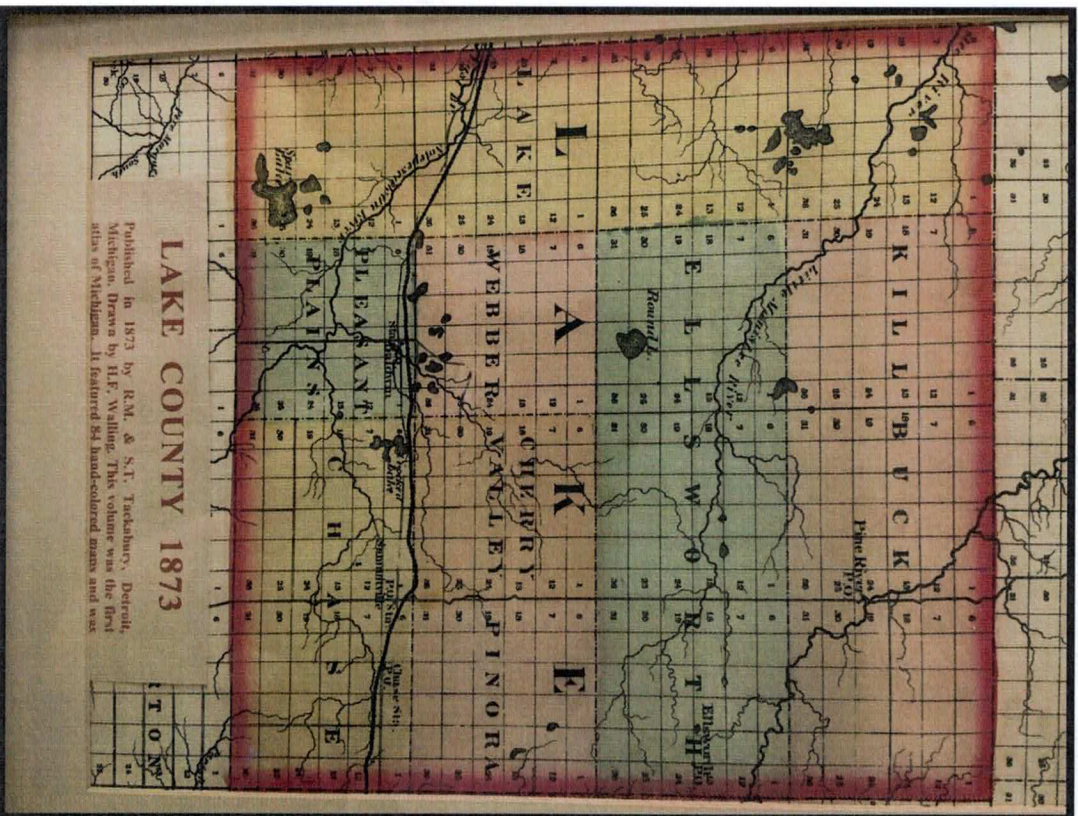
800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304

(231) 745-6058 (231) 745-2723



LAKE COUNTY  
MICHIGAN

## 2020 LAKE COUNTY APPORTIONMENT REPORT





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
 (231) 745-6058 (231) 745-2723



## Table of Contents

<u>Item</u>	<u>Page</u>
Memo to Board of Commissioners .....	1 - 3
L-4402, County and Local Units .....	4
L-4402, School Districts .....	5 - 6
L-4402, Community College & Intermediate School Districts .....	7
Certification Statement by Equalization Director .....	8
Local Unit – School District Relationship .....	9
Local Unit Millage Rates .....	10 – 13
Tax Levy Dates .....	14
Top Ten Taxable Values .....	15
Top Ten Owners by Taxable Value .....	16





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



To: Lake County Board of Commissioners

From: Casey Guthrie, Lake County Equalization Director

Date: October 14, 2020

Re: 2020 Lake County Apportionment Report

Honorable Commissioners,

1. Your county equalization department (CED) has prepared this report pursuant to Michigan Compiled Laws (MCL) Section 211.37; the Board of Commissioners must approve the Apportionment Report at its annual meeting in October.
2. This report presents an overview and analysis of the tax rates levied within Lake County, as they relate to the County, Townships, Villages, local School Districts, Intermediate School Districts, Community Colleges, and other authorized levying authorities.
3. Statutory responsibility of County Board of Commissioners is contained in Sec. 37 of the General Property Tax Law, P.A. 206 of 1983 as amended, Section 211.1 through 211.157:

*Sec. 37. County board of commissioners, at its annual session in October in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount, and also the amount of state tax and indebtedness of the county to the state among the 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.*





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304

(231) 745-6058 (231) 745-2723



The board 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 duly 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 anyway defective, or that any proceeding to authorize the raising of the money 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, 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 as 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 millages 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) 1 applies. Amended by P.A. 1994, No. 415, Sub. Sec. 1, Eff. Dec. 29, 1994

L-4029 Millage Request Reports have been reviewed for the County Board of Commissioners and millage rollbacks and millage authorizations have been evaluated to verify the levies are correct.

MCL Sec. 211.37 allows the County Board to ask the County Prosecutor to investigate any questions concerning any millage levy and give the Board a written opinion.

The equivalent State Equalized Values for Special Acts parcels, Act 198 Industrial Facilities Exemptions and Act 255 Commercial Facilities Exemptions, are not included in the CEV for the Apportionment Report.



Lake County Equalization Department  
800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



Please adopt the following motion:

**Move to adopt the Lake County L-4402 Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners for the year 2020 and authorize Casey Guthrie, Lake County Equalization Director, to sign the Lake County L-4402, thereby authorizing and directing the various assessing officers to spread the rates against the taxable valuations for 2020.**

Respectfully submitted,



Casey Guthrie, MAOO  
Lake County Equalization Director





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



Statement showing mills apportioned by the County Board of Commissioners  
of the county of LAKE for the year 2020

L-4402  
County & Local Units

(A) County Name	(B) Taxable Value	(C) County Allocated Rate/SET	(D) Est County Allocated/SET Tax \$\$	(E) Total County EV Op Rate	(F) County EV Oper Tax \$\$	(G) Total County Debt Rate	(H) Est County Debt Tax \$\$	(I) Est County Tax \$\$
(J) Townships	(K) Taxable Value	(L) Total Twp Allocated Rate	(M) Est Local Tax \$\$	(N) Total Twp EV Op Rate	(O) Local EV Oper Tax \$\$	(P) Total Twp Debt Rate	(Q) Est Twp Debt Tax \$\$	(R) Est Twp Tax \$\$
Lake	\$619,394,411	5.9968	\$3,714,384	6.5901	\$4,081,871	0.0000	0.0000	\$7,796,256
State Ed Tax	\$619,313,561	6.0000	\$3,715,881	0.0000	\$0	0.0000	0.0000	\$3,715,881
Chase	\$37,453,894	0.8408	\$31,491	0.0000	\$0	0.0000	\$0	\$31,491
Cherry Valley	\$16,967,167	0.8236	\$13,974	0.0000	\$0	0.0000	\$0	\$13,974
Dover	\$15,702,974	0.8665	\$13,607	4.3839	\$68,840	0.0000	\$0	\$82,447
Eden	\$26,756,785	0.7951	\$21,274	4.5494	\$121,727	0.0000	\$0	\$143,002
Elk	\$78,390,154	0.8507	\$66,687	2.4485	\$191,938	0.0000	\$0	\$258,625
Ellsworth	\$26,246,919	0.7944	\$20,851	4.8359	\$126,927	0.0000	\$0	\$147,778
Lake	\$113,322,613	0.6247	\$70,793	0.8805	\$99,781	0.0000	\$0	\$170,573
Newkirk	\$28,994,802	0.7951	\$23,054	3.6229	\$105,045	0.0000	\$0	\$128,099
Peacock	\$34,263,902	0.7290	\$24,978	1.4455	\$49,528	0.0000	\$0	\$74,507
Pinora	\$23,299,032	0.8129	\$18,940	0.0000	\$0	0.0000	\$0	\$18,940
Pleasant Plains	\$61,102,210	0.9214	\$56,300	3.2621	\$199,322	0.0000	\$0	\$255,621
Sauble	\$30,435,972	0.6828	\$20,782	4.4937	\$136,770	0.0000	\$0	\$157,552
Sweetwater	\$17,311,804	0.8512	\$14,736	1.1444	\$19,812	0.0000	\$0	\$34,547
Webber	\$75,224,240	0.9642	\$72,531	4.8932	\$368,087	0.0000	\$0	\$440,618
Yates	\$33,921,943	0.7984	\$27,083	6.7005	\$227,294	0.0000	\$0	\$254,377



# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



Statement showing mills apportioned by the County Board of Commissioners  
of the county of LAKE for the year 2020

L-4402  
Local School Districts

(A) Local K-12 School District	(B) Total TV	(C) Total NonPRE TV	(D) Total Comm Pers TV	(E) HH Supp Rate	(F) Est HH/Supp Tax Dollars	(G) Non PRE Rate	(H) Est Non PRE Tax Dollars
Baldwin School District	\$432,586,995	\$327,324,930	\$3,819,900	0.0000	\$0	18.0000	\$5,891,849
Kaleva Norman Dickson SD	\$46,710,300	\$30,092,150	\$69,100	0.0000	\$0	18.0000	\$541,659
Mason County Central SD	\$9,528,547	\$4,847,741	\$0	0.0000	\$0	18.0000	\$87,259
Mason County Eastern SD	\$3,936,736	\$3,144,826	\$0	0.0000	\$0	18.0000	\$56,607
Pine River School District	\$73,641,937	\$37,611,436	\$145,100	0.0000	\$0	18.0000	\$677,006
Reed City School District	\$52,134,251	\$19,706,022	\$533,500	0.0000	\$0	18.0000	\$354,708
Cadillac School District	\$855,645	\$698,425	\$00	0.0000	\$0	18.0000	\$12,572





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



Statement showing mills apportioned by the County Board of Commissioners  
of the county of LAKE for the year 2020

L-4402  
Local School Districts  
(cont)

(A) Local K-12 School District	(I) Total Debt/Sinking Fund/Bldg Site Rate	(J) Est Debt/Sinking Fund/Bldg Site Tax Dollars	(M) Total Est K-12 School Tax Dollars	(BB) Total RenZone Taxable Value	(GG) NonPRE Comm Pers Op Rate
Baldwin School District	1.2400	\$536,408	\$6,428,257	\$0	6.0000
Kaleva Norman Dickson SD	4.1500	\$193,848	\$735,506	\$0	6.0000
Mason County Central SD	3.3300	\$31,730	\$118,989	\$0	6.0000
Mason County Eastern SD	1.2500	\$4,921	\$61,528	\$0	6.0000
Pine River School District	3.2600	\$240,073	\$917,031	\$0	6.0000
Reed City School District	3.9000	\$203,324	\$558,032	\$0	6.0000
Cadillac School District	6.1500	\$5,262	\$17,834	\$0	6.0000





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
 (231) 745-6058 (231) 745-2723



Statement showing mills apportioned by the County Board of Commissioners  
 of the county of LAKE for the year 2020

L-4402  
 Community College  
 Intermediate School Districts

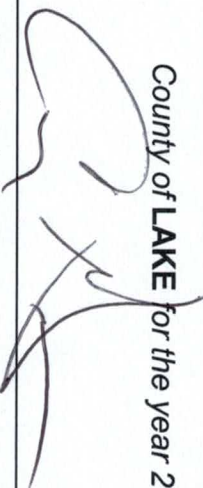
(A) CC Name	(B) Total TV	(C) Total Op Rate	(D) Est CC OpTax \$\$	(E) Total Debt Rate	(F) Est CC Debt Tax Dollars	(G) Est Total CC Tax Dollars	(BB) Total RenZone Taxable Value
West Shore CC	\$60,175,583	2.7501	\$165,489	0.0000	\$165,489	\$165,489	\$0

(A) ISD West Shore ESD	(B) Total TV	(C) ISD Allocated Rate	(D) Est ISD Allocated Tax \$\$	(E) ISD Total EV OpRate	(F) Est ISD EV Tax \$\$	(G) Est Total ISD Tax Dollars	(BB) Total RenZone Taxable Value
Manistee ISD	\$46,710,300	0.6000	\$28,026	4.0000	\$186,841	\$214,867	\$0
Mecosta- Osceola ISD	\$52,134,251	0.2490	\$12,981	4.8290	\$251,756	\$264,738	\$0
Wexford- Missaukee ISD	\$74,497,582	0.2714	\$20,219	5.8891	\$438,724	\$458,942	\$0

**Certification Statement**

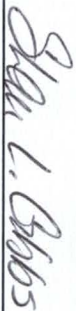
I hereby certify that this statement showing Mills apportioned by the County Board of Commissioners and submitted to the State Tax Commission is a true statement of all Ad Valorem millages apportioned by the County Board of Commissioners of the

County of **LAKE** for the year 2020



Casey Guthrie, MAAO, Lake County Equalization Director

NOTARIZATION



Notary Public

Shari L. Gibbs

LAKE COUNTY, MICHIGAN

STATE OF MICHIGAN

County of LAKE ) ss

Subscribed before me this 28<sup>th</sup> day of OCTOBER in the year 2020

My commission expires: September 4, 2024





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



## County & Local Units SD/ISD/ESD/CC Relationships

(A) Township	(B) Local K-12 School District	(C) Intermediate School District	(D) Educational School District	(E) Community College
Newkirk, Eden, Elk, Sauble, Peacock, Cherry Valley, Webber, Sweetwater, Lake, Pleasant Plains, Yates	Baldwin School District	N/A	West Shore ESD	N/A
Elk	Kaleva Norman Dickson	Manistee ISD	N/A	West Shore CC
Sweetwater, Lake	Mason County Central	N/A	West Shore ESD	West Shore CC
Sauble, Sweetwater	Mason County Eastern	N/A	West Shore ESD	West Shore CC
Dover, Newkirk, Ellsworth, Pinora	Pine River	Wexford-Missaukee ISD	N/A	N/A
Pinora, Chase	Reed City	Mecosta-Osceola ISD	N/A	N/A
Newkirk	Cadillac	Wexford-Missaukee ISD	N/A	N/A



# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
 (231) 745-6058 (231) 745-2723



## Millage Rates Baldwin School District

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) Baldwin SD Rates	(G) SET	(H) West Shore ESD	(I) Total Rate PRE	(J) Total Rate NonPRE
Newkirk	0.7951	3.6229	5.9968	6.5901	1.2400	6.0000	3.5781	27.8230	45.8230
Eden	0.7951	4.5494	5.9968	6.5901	1.2400	6.0000	3.5781	28.7495	46.7495
Elk	0.8507	2.4485	5.9968	6.5901	1.2400	6.0000	3.5781	26.7042	44.7042
Sauble	0.6828	4.4937	5.9968	6.5901	1.2400	6.0000	3.5781	28.5815	46.5815
Peacock	0.7290	1.4455	5.9968	6.5901	1.2400	6.0000	3.5781	25.5795	43.5795
Cherry Valley	0.8236	0.0000	5.9968	6.5901	1.2400	6.0000	3.5781	24.2286	42.2286
Webber	0.9642	4.8932	5.9968	6.5901	1.2400	6.0000	3.5781	29.2624	47.2624
Sweetwater	0.8512	1.1444	5.9968	6.5901	1.2400	6.0000	3.5781	25.4006	43.4006
Lake	0.6247	0.8805	5.9968	6.5901	1.2400	6.0000	3.5781	24.9102	42.9102
Pleasant Plains	0.9214	3.2621	5.9968	6.5901	1.2400	6.0000	3.5781	27.5885	45.5885
Yates	0.7984	6.7005	5.9968	6.5901	1.2400	6.0000	3.5781	30.9039	48.9039





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



## Millage Rates KND/MCC/MCE School District's

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) KND SD Rates	(G) Manistee ISD	(H) West Shore WSSC	(I) SET	(J) Total Rate PRE	(K) Total Rate NonPRE
Eik	0.8507	2.4485	5.9968	6.5901	4.1500	3.5781	2.7501	6.0000	31.0862	49.0862

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) MCC SD Rates	(G) WSSC	(H) West Shore ESD	(I) SET	(J) Total Rate PRE	(K) Total Rate NonPRE
Sweetwater Lake	0.8512 0.6247	1.1444 0.8805	5.9968 5.9968	6.5901 6.5901	3.3300 3.3300	2.7501 2.7501	3.5781 3.5781	6.0000 6.0000	30.2407 29.7503	48.2407 47.7503

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) MCE SD Rates	(G) WSSC	(H) West Shore ESD	(I) SET	(J) Total Rate PRE	(K) Total Rate NonPRE
Sauble Sweetwater	0.6828 0.8512	4.4937 1.1444	5.9968 5.9968	6.5901 6.5901	1.2500 1.2500	2.7501 2.7501	3.5781 3.5781	6.0000 6.0000	31.3416 28.1607	49.3416 46.1607



# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



## Millage Rates Pine River/Reed City/Cadillac School District's

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) Pine River SD Millage Rate	(G) Wex-Miss ISD	(H) SET	(I) Total Rate PRE	(J) Total Rate NonPRE
Dover	0.8655	4.3839	5.9968	6.5901	3.2600	6.1604	6.0000	33.2577	51.2577
Newkirk	0.7951	3.6229	5.9968	6.5901	3.2600	6.1604	6.0000	32.4253	50.4253
Ellsworth	0.7944	4.8359	5.9968	6.5901	3.2600	6.1604	6.0000	31.3065	49.3065
Pinora	0.8129	0.0000	5.9968	6.5901	3.2600	6.1604	6.0000	28.8202	46.8202

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) Reed City SD Millage Rate	(G) Mec-Osc ISD	(H) SET	(I) Total Rate PRE	(J) Total Rate NonPRE
Pinora	0.8129	0.0000	5.9968	6.5901	3.9000	5.0780	6.0000	28.3778	46.3778
Chase	0.8408	0.0000	5.9968	6.5901	3.9000	5.0780	6.0000	28.4057	46.4057

(A) Township	(B) Twp Op Rate	(C) Twp EV Rates	(D) County Op Rate	(E) County EV Rates	(F) Cadillac SD Millage Rate	(G) Wex-Miss ISD	(H) SET	(I) Total Rate PRE	(J) Total Rate NonPRE
Newkirk	0.7951	3.6229	5.9968	6.5901	6.1500	6.1604	6.0000	35.3153	53.3153





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



## Millage Rates Villages of Baldwin & Luther

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	(K)	
Village of Baldwin	Village Rates	Twp Op Rate	Twp EV Rates	County Op Rate	County EV Rates	Baldwin SD Rates	West Shore ESD	Total Rate PRE SET	Total Rate NonPRE	
Baldwin (41)	14.2831	0.9214	3.2621	5.9968	6.5901	1.2400	3.5781	6.0000	41.8716	59.8716
Baldwin (42)	14.2831	0.9642	4.8932	5.9968	6.5901	1.2400	3.5781	6.0000	43.5455	61.5455

*NOTE: Village of Baldwin (41) is located in Pleasant Plains Township, and Village of Baldwin (42) is located in Webber Township. Both are part of the Baldwin Public Schools School District*

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)	(F)	(H)	(I)
Village of Luther	Village Rates	Twp Op Rate	Twp EV Rates	County Op Rate	County EV Rates	Pine River SD Rates	Wex-Miss ISD	Total Rate PRE SET	Total Rate PRE	Total Rate NonPRE
Luther (43)	11.0243	0.7951	3.6229	5.9968	6.5901	3.2600	6.1604	6.0000	43.4496	61.4496
Luther (44)	11.0243	.7944	4.8359	5.9968	6.5901	3.2600	6.1604	6.0000	44.6619	62.6619

*NOTE: Village of Luther (43) is located in Newkirk Township, and Village of Luther (44) is located in Ellsworth Township. Both are part of the Pine River School District*



# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



---

## Tax Levy Dates

### Taxes that are levied in July:

- County Operating
- State Education Tax
- Village of Baldwin
- Village of Luther
- Cadillac Schools (1/2 of the NonPRE Operating Rate)

### Taxes that are levied in December:

- County Extra Voted Millages
- All Township Millages
- Baldwin Community Schools
- KND Schools
- MCC Schools
- MCE Schools
- Pine River Schools
- Reed City Schools
- Cadillac Schools (1/2 of the NonPRE Operating Rate)
- Cadillac Schools
- West Shore CC
- West Shore Educational District
- Manistee ISD
- Mecosta-Osceola ISD
- Wexford-Missaukee ISD





# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
(231) 745-6058 (231) 745-2723



## Top Ten Taxable Values

(A) <u>Parcel Number</u>	(B) <u>Class of Property</u>	(C) <u>Owner/Entity</u>	(D) <u>Taxable Value</u>	(E) <u>Remarks</u>
11-026-001-01	Commercial	GEO Group Corp	\$32,869,936	Parcel 11-026-001-01 (GEO Group Corp) accounts for:
16-900-001-01	Utility Personal	Consumers Energy	\$2,962,700	1. 5.31% of the taxable value of Lake County,
12-900-006-00	Utility Personal	Wolverine Power	\$2,438,100	
11-900-048-00	Commercial Personal	GEO Group Corp	\$2,202,300	
14-900-045-00	Utility Personal	Wolverine Power	\$2,110,300	2. 61.17% of the taxable value of the entire
02-900-025-00	Utility Personal	Michigan Elec Trans	\$2,004,500	commercial class in Lake County,
42-034-017-51	Commercial	Oak Village Care Center	\$1,850,600	
09-900-006-00	Utility Personal	ITC Transmission	\$1,751,500	3. 86.96% of the commercial taxable value for Webber Township
16-900-007-00	Utility Personal	Wolverine Power	\$1,536,900	
15-900-018-00	Utility Personal	Wolverine Power	\$1,507,150	



# Lake County Equalization Department

800<sup>th</sup> 10<sup>th</sup> Street, Suite 230, Baldwin, MI 49304  
 (231) 745-6058 (231) 745-2723



## Top Ten Owners by Taxable Value

(A) <u>Owner/Entity</u>	(B) <u>Taxable Value</u>	(C) <u># of Parcels</u>
GEO Group Corp	\$35,072,236	3
Wolverine Power	\$11,473,389	16
Great Lakes Energy	\$8,391,350	23
Consumers Energy	\$8,160,193	49
Michigan Elec Trans	\$3,341,200	3
Oak Village Care Center	\$1,850,600	1
EVAD Realty LLC	\$1,825,014	5
ITC Transmission	\$1,751,500	1
PM Rod and Gun Club	\$1,684,871	8
DTE Gas Company	\$1,520,431	10