

2021 Lake County Apportionment Report





2021 Lake County Apportionment Report

Table of Contents

<u>Item</u>	<u>Page(s)</u>
Memo to Lake County Board of Commissioners	1 – 2
Section 37, General Property Tax Act of 1893 (excerpt).....	3
L-4022 County and Local Unit	4
L-4022 Authorities	5
L-4022 Local School Districts	6
L-4022 Community College and Intermediate School Districts	7
Township Information	8 – 26
Top 10 Taxable Values	27
Top 10 Owners by Taxable Value	28
Certification Statement	29



Department of Equalization

Casey Guthrie, Director
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To: Lake County Board of Commissioners

From: Casey Guthrie, Lake County Equalization Director

Date: 10/21/2021

RE: 2021 Apportionment Report

REQUEST:

The request is for the Board to approve by resolution the Apportionment Report at the October 27, 2021 Regular Board Meeting.

BACKGROUND:

The Report displays the millage rates and Tax Levies for all governmental units in Lake County. The aforementioned amounts will be collected from July and December 2021 tax bills.

Why do we have an apportionment report? The County Equalization Department is responsible to see that millage rates are rolled back based upon Headlee Amendment and Truth and Taxation regulations. After the Office has reviewed and confirmed the millage rates, a report is assembled which tabulates the results for each taxing jurisdiction. The amounts in this report reflect collection of dollars based on the 2021 Equalization Report which was passed in April by the County Board. The adjustment by the July and December Board of Reviews are not included in this report.

The report conveys the following information:

1. Breakdown of the millage rates and tax levies by County, Township, Cities, Village, School Districts, and Community Colleges.
2. It will also display the estimated amount to be collected in dollars.

Without passage of the Apportionment Report, governmental agencies in Lake County will not be able to levy property taxes. The aforementioned report must be approved in October.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'CG', with a long horizontal line extending to the right.

Casey Guthrie, MAAO, PPE
County Equalization Director



2021 Lake County Apportionment Report



Section 37, General Property Tax Act of 1893 (excerpt)

211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records, or proceedings; spread of money on assessment rolls; applicability of section.

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 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) 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 millages by local units in the county pursuant to the certification.

History: 1893, Act 206, Eff. June 12, 1893; CL 1897, 3860; Am. 1909, Act 292, Eff. Sept. 1, 1909; Am. 1913, Act 201, Eff. Aug. 14, 1913; CL 1915, 4031; CL 1929, 3425; CL 1948, 211.37; Am. 1968, Act 347, Eff. Nov. 15, 1968; Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973; Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994; Am. 2009, Act 49, Imd. Eff. June 18, 2009; Am. 2012, Act 185, Imd. Eff. June 20, 2012.



2021 Lake County Apportionment Report

Statement showing mills apportioned by the County Board of Commissioners of the county of Lake for the year 2021

L-4022
County & Local Units

(A) County Name	(B) Taxable Value	(C) County Allocated Rate/SET	(D) Est County Allocated/SET Tax Revenue	(E) Total County Extra Voted	(F) County Extra Voted Tax Revenue	(G) Total County Debt Rate	(H) County Debt Tax \$\$\$	(I) Est County Tax Revenue	(BB) Total RenZone Taxable Value
Lake County	\$639,448,818	5.9298	\$3,791,676	6.7632	\$4,324,720	0.0000	\$0	\$8,116,396.00	\$0.00
State Ed Tax	\$639,373,118	6.0000	\$3,836,239	0.0000	\$0	0.0000	\$0		\$0.00
<i>***Industrial Personal Property is EXEMPT from the 6 Mill State Education Tax***</i>									
(J) Townships	(K) Taxable Value	(L) Township Allocated Rate	(M) Est Township Allocated Tax Revenue	(N) Total Township Extra Voted	(O) Township Extra Voted Tax Revenue	(P) Total Township Debt Rate	(Q) Township Debt Tax \$\$\$	(R) Est Township Tax Revenue	(KK) Total RenZone Taxable Value
Chase	\$39,981,694	0.8408	\$33,617	0.0000	\$0	0.0000	\$0	\$33,617	\$0.00
Cherry Valley	\$17,446,536	0.8236	\$14,369	2.0000	\$34,893	0.0000	\$0	\$49,262	\$0.00
Dover	\$16,614,542	0.8391	\$13,941	4.2453	\$70,534	0.0000	\$0	\$84,475	\$0.00
Eden	\$27,509,961	0.7861	\$21,626	3.7838	\$104,092	0.0000	\$0	\$125,718	\$0.00
Elk	\$81,373,377	0.8320	\$67,703	3.4909	\$284,066	0.0000	\$0	\$351,769	\$0.00
Ellsworth	\$27,711,976	0.7654	\$21,211	4.6592	\$129,116	0.0000	\$0	\$150,326	\$0.00
Lake	\$117,155,927	0.6166	\$72,238	0.8691	\$101,820	0.0000	\$0	\$174,059	\$0.00
Newkirk	\$29,530,084	0.7935	\$23,432	4.1078	\$121,304	0.0000	\$0	\$144,736	\$0.00
Peacock	\$35,872,059	0.7125	\$25,559	1.4662	\$52,596	0.0000	\$0	\$78,154	\$0.00
Pinora	\$23,625,875	0.8086	\$19,104	0.0000	\$0	0.0000	\$0	\$19,104	\$0.00
Pleasant Plains	\$64,237,952	0.9181	\$58,977	3.2505	\$208,805	0.0000	\$0	\$267,782	\$0.00
Sauble	\$31,197,820	0.6785	\$21,168	5.6002	\$174,714	0.0000	\$0	\$195,882	\$0.00
Sweetwater	\$16,136,487	0.8512	\$13,735	1.1444	\$18,467	0.0000	\$0	\$32,202	\$0.00
Webber	\$76,415,459	0.9592	\$73,298	4.8682	\$372,006	0.0000	\$0	\$445,303	\$0.00
Yates	\$34,639,069	0.7903	\$27,375	7.6226	\$264,040	0.0000	\$0	\$291,415	\$0.00



2021 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2021

L-4022
Authorities

(A) Authority	(B) Taxable Value	(C) Operating Rate	(D) Est Authority Tax Revenue	(G) Total Authority Debt Rate	(H) Authority Debt Tax Revenue	(I) Est Authority Tax Revenue	(BB) Total RenZone Taxable Value
Pleasant Plains Township (Roads)	\$54,749,316	5.9296	\$27,145	0.0000	\$0	\$ 27,145	\$0.00



2021 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2021

L-4022
Local School Districts

(A) Local K-12 School District	(B) Taxable Value	(C) Total Non-PRE Taxable Value	(F) Est HH/Supplemental Tax Revenue	(E) HH/Supplemental Rate	(D) Total Commercial Personal Taxable Value	(G) Non-PRE Operating Rate	(H) Est Non-PRE Tax Revenue
Baldwin Community Schools	\$446,141,961	\$335,241,636	\$0	0.0000	\$3,877,900	18.0000	\$6,057,617
Cadillac Area Public Schools	\$799,497	\$715,817	\$0	0.0000	\$0	18.0000	\$12,885
Kaleva Norman Dickson	\$48,537,442	\$31,534,307	\$0	0.0000	\$113,050	18.0000	\$568,296
Mason County Central	\$9,625,596	\$4,777,333	\$0	0.0000	\$0	18.0000	\$85,992
Mason County East	\$2,781,957	\$1,956,412	\$0	0.0000	\$0	18.0000	\$35,215
Pine River Area Schools	\$76,646,041	\$38,114,418	\$0	0.0000	\$67,700	18.0000	\$686,466
Reed City Public Schools	\$54,916,324	\$22,268,468	\$0	0.0000	\$314,200	18.0000	\$402,718

(A) Local K-12 School District	(I) Total Debt/Sinking Fund/Bldg Site Rate	(L) Est Recreational Tax Revenue	(K) Total Recreational Rate	(J) Est Debt/Sinking Fund/Bldg Site Tax Revenue	(M) Est K-12 Tax Revenue	(BB) Total RenZone Taxable Value	(GG) Non-PRE Comm Personal Operating Rate
Baldwin Community Schools	1.2400	0.0000	0.0000	\$553,216	0.0000	0.0000	0.0000
Cadillac Area Public Schools	6.1500	0.0000	0.0000	\$4,917	0.0000	0.0000	0.0000
Kaleva Norman Dickson	4.1500	0.0000	0.0000	\$201,430	0.0000	0.0000	0.0000
Mason County Central	2.5200	0.0000	0.0000	\$24,257	0.0000	0.0000	0.0000
Mason County East	1.2500	0.0000	0.0000	\$3,477	0.0000	0.0000	0.0000
Pine River Area Schools	3.2200	0.0000	0.0000	\$246,800	0.0000	0.0000	0.0000
Reed City Public Schools	3.4400	0.0000	0.0000	\$188,912	0.0000	0.0000	0.0000



2021 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners of the county of Lake for the year 2021

L-4022
Community College & Intermediate School Districts

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Community College West Shore CC	Taxable Value	Total Operating Rate	Est Community College Operating Tax Revenue	Total Debt Rate	Est Community College Debt Tax Revenue	Est Total Community College Tax Revenue
	\$60,944,995	2.0956	\$127,716	0.9632	\$58,702	\$186,419

(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(II)
Local K-12 School District	Taxable Value	ISD Allocated Rate	Est ISD Allocated Tax Revenue	ISD Total Extra Voted Operating Rate	Est ISD Extra Voted Tax Revenue	Total Debt ISD Rate	Est ISD Debt Tax Revenue	Est Total ISD Tax Revenue	Total RenZone Taxable Value
Manistee ISD	\$48,537,442	0.3000	\$14,561	1.9798	\$96,575	0.0000	\$0	\$111,136	\$0
Mecosta-Osceola ISD	\$54,916,324	0.2475	\$13,592	4.8003	\$263,615	0.0000	\$0	\$277,207	\$0
West Shore ESD	\$458,549,514	0.2760	\$126,560	3.3021	\$1,514,176	0.0000	\$0	\$1,640,736	\$0
Wexford-Missaukee ISD	\$77,445,538	0.2701	\$20,918	5.8622	\$454,001	0.0000	\$0	\$474,919	\$0



2021 Lake County Apportionment Report



Dover Township (01)

School District
 Pine River School District [Non-PRE]
 Pine River School District [PRE]
 Pine River School District [Com. Personal]
 Pine River School District [Ind. Personal]

School District
Taxable Values
 \$8,305,257
 \$8,305,485
 \$0
 \$3,800
 \$16,614,542

ISD/ESD/CC
Taxable Values
 \$16,614,542

ISD/ESD/CC
 Wexford Missaukee ISD

Real Property
Taxable Value
 \$16,083,442

Personal Property
Taxable Value
 \$531,100

Total Taxable Value
 For Dover Township
\$16,614,542



2021 Lake County Apportionment Report



Newkirk Township (02)

School District

- Baldwin School District [Non-PRE]
- Baldwin School District [PRE]
- Baldwin School District [Com. Personal]
- Baldwin School District [Ind. Personal]

School District
Taxable Values

\$3,894,353			
\$1,207,956			
\$0			
\$0			
<u>\$5,102,309</u>			

ISD/ESD/CC
Taxable Values

\$5,102,309

Real Property
Taxable Value

\$23,106,305

Personal Property
Taxable Value

\$3,474,800

- Pine River School District [Non-PRE]
- Pine River School District [PRE]
- Pine River School District [Com. Personal]
- Pine River School District [Ind. Personal]

\$10,161,913
\$10,450,386
\$67,000
\$0
\$20,679,299

Wexford-Missaukee ISD

\$20,679,299

Total Taxable Value
For Newkirk Township
\$26,581,105

- Cadillac Public Schools [Non-PRE]
- Cadillac Public Schools [PRE]
- Cadillac Public Schools [Com. Personal]
- Cadillac Public Schools [Ind. Personal]

\$746,040
\$53,457
\$0
\$0
\$799,497

Wexford-Missaukee ISD

\$799,497



2021 Lake County Apportionment Report



Eden Township (03)

School District

- Baldwin School District [Non-PRE]
- Baldwin School District [PRE]
- Baldwin School District [Com. Personal]
- Baldwin School District [Ind. Personal]

School District
Taxable Values
 \$19,264,104
 \$7,964,607
 \$281,250
 \$0
 \$27,509,961

ISD/ESD/CC
 West Shore ESD

ISD/ESD/CC
Taxable Values
 \$27,509,961

Real Property
Taxable Value
 \$25,579,911

Personal Property
Taxable Value
 \$1,930,050

Total Taxable Value
 For Eden Township
\$27,509,961



2021 Lake County Apportionment Report

Elk Township (04)

<u>School District</u>	<u>School District Taxable Values</u>	<u>ISD/ESD/CC West Shore ESD</u>	<u>ISD/ESD/CC Taxable Values</u>	<u>Real Property Taxable Value</u>	<u>Personal Property Taxable Value</u>
Baldwin School District [Non-PRE]	\$21,666,102		\$32,835,935	\$79,279,077	
Baldwin School District [PRE]	\$11,164,333				
Baldwin School District [Com. Personal]	\$5,500				
<u>Baldwin School District [Ind. Personal]</u>	<u>\$0</u>				<u>\$2,094,300</u>
	\$32,835,935				
Kaleva Norman Dickson [Non-PRE]	\$31,408,363				
Kaleva Norman Dickson [PRE]	\$17,016,029				
Kaleva Norman Dickson [Com. Personal]	\$113,050				
<u>Kaleva Norman Dickson [Ind. Personal]</u>	<u>\$0</u>				
	\$48,537,377	Manistee ISD	\$48,537,377		
					Total Taxable Value For Elk Township
					\$81,373,377



2021 Lake County Apportionment Report



Peacock Township (06)

School District

Baldwin School District [Non-PRE]

Baldwin School District [PRE]

Baldwin School District [Com. Personal]

Baldwin School District [Ind. Personal]

School District	
<u>Taxable Values</u>	
\$27,052,482	
\$8,819,588	
\$0	
\$0	
<u>\$35,872,059</u>	

ISD/ESD/CC	
<u>Taxable Values</u>	
\$31,132,823	

ISD/ESD/CC	
West Shore ESD	

Real Property	
<u>Taxable Value</u>	
\$34,968,559	
Personal Property	
<u>Taxable Value</u>	
\$903,500	

Total Taxable Value	
For Peacock Township	
<u>\$35,872,059</u>	



2021 Lake County Apportionment Report



Ellsworth Township (08)

- School District
- Pine River School District [Non-PRE]
- Pine River School District [PRE]
- Pine River School District [Com. Personal]
- Pine River School District [Ind. Personal]

School District
Taxable Values
 \$11,070,522
 \$14,078,041
 \$300
 \$71,900
 \$25,220,763

ISD/ESD/CC
Taxable Values
 \$25,220,763

ISD/ESD/CC
 Wexford Missaukee ISD

Real Property
Taxable Value
 \$24,347,063

Personal Property
Taxable Value
 \$873,700

Total Taxable Value
 For Ellsworth Township
\$25,220,763



2021 Lake County Apportionment Report



Pinora Township (09)

School District
 Pine River School District [Non-PRE]
 Pine River School District [PRE]
 Pine River School District [Com. Personal]
Pine River School District [Ind. Personal]

School District
Taxable Values
 \$4,911,129
 \$3,780,116
 \$0
 \$0
 \$8,691,245

ISD/ESD/CC
 Wexford Missaukee ISD

ISD/ESD/CC
Taxable Values
 \$8,691,245

Real Property
Taxable Value
 \$20,791,975

Personal Property
Taxable Value
 \$2,833,900

Total Taxable Value
 For Pinora Township

\$23,625,875

Reed City Schools [Non-PRE]
 Reed City Schools [PRE]
 Reed City Schools [Comm Personal]
Reed City Schools [Ind. Personal]

\$6,148,425
 \$8,786,205
 \$0
 \$0
 \$14,934,630

Mecosta Osceola ISD

\$14,934,630



2021 Lake County Apportionment Report



Cherry Valley Township (10)

<u>School District</u>	<u>ISD/ESD/CC</u>	<u>ISD/ESD/CC</u>	<u>Real Property</u>
Baldwin School District [Non-PRE]	West Shore ESD	Taxable Values	Taxable Value
Baldwin School District [PRE]		\$10,926,438	\$16,766,636
Baldwin School District [Com. Personal]		\$6,520,098	
Baldwin School District [Ind. Personal]		\$0	Personal Property
		\$0	Taxable Value
		\$17,446,536	\$679,900

Total Taxable Value
For Cherry Valley Township
\$17,446,536



2021 Lake County Apportionment Report



Webber Township (11)

School District
 Baldwin School District [Non-PRE]
 Baldwin School District [PRE]
 Baldwin School District [Com. Personal]
 Baldwin School District [Ind. Personal]

School District
Taxable Values
 \$57,480,684
 \$12,007,241
 \$2,131,450
 \$0
 \$71,619,375

ISD/ESD/CC
 West Shore ESD

ISD/ESD/CC
Taxable Values
 \$71,619,375

Real Property
Taxable Value
 \$67,608,975

Personal Property
Taxable Value
 \$4,010,400

Total Taxable Value
For Webber Township
\$71,619,375



2021 Lake County Apportionment Report



Lake Township (13)

School District

- Baldwin School District [Non-PRE]
- Baldwin School District [PRE]
- Baldwin School District [Com. Personal]
- Baldwin School District [Ind. Personal]

School District
Taxable Values
\$90,940,443
\$17,515,279
\$39,250
\$0
\$108,494,972

ISD/ESD/CC
Taxable Values
\$108,494,972

ISD/ESD/CC
West Shore ESD

Real Property
Taxable Value
\$114,209,827

Personal Property
Taxable Value
\$2,946,100

- Mason County Central [Non-PRE]
- Mason County Central [PRE]
- Mason County Central [Com. Personal]
- Mason County Central [Ind. Personal]

\$4,506,392
\$4,154,563
\$0
\$0
\$8,660,955

West Shore ESD
West Shore CC
\$8,660,955
\$8,660,955

Total Taxable Value
For Lake Township
\$117,155,927



2021 Lake County Apportionment Report



Yates Township (15)

School District
 Baldwin School District [Non-PRE]
 Baldwin School District [PRE]
 Baldwin School District [Com. Personal]
 Baldwin School District [Ind. Personal]

School District
Taxable Values
 \$26,467,643
 \$7,857,326
 \$314,100
 \$0
 \$34,639,069

ISD/ESD/CC
 West Shore ESD
ISD/ESD/CC
Taxable Values
 \$34,639,069

Real Property
Taxable Value
 \$31,353,719
Personal Property
Taxable Value
 \$3,285,350

Total Taxable Value
For Yates Township
\$34,639,069



2021 Lake County Apportionment Report



Chase Township (16)

- School District
- Baldwin School District [Non-PRE]
- Baldwin School District [PRE]
- Baldwin School District [Com. Personal]
- Baldwin School District [Ind. Personal]

School District
Taxable Values
\$16,073,605
\$23,593,889
\$314,200
\$0
\$39,981,694

ISD/ESD/CC
Taxable Values
\$39,981,694

ISD/ESD/CC
West Shore ESD

Real Property
Taxable Value
\$31,353,719

Personal Property
Taxable Value
\$3,285,350

Total Taxable Value
For Chase Township
\$39,981,694



2021 Lake County Apportionment Report



Village of Baldwin (41)

School District
 Baldwin School District [Non-PRE]
 Baldwin School District [PRE]
 Baldwin School District [Com. Personal]
 Baldwin School District [Ind. Personal]

School District
Taxable Values
 \$5,576,209
 \$3,642,627
 \$269,800
 \$0
 \$9,488,636

ISD/ESD/CC
Taxable Values
 West Shore ESD
 \$9,488,636

Real Property
Taxable Value
 \$8,709,286

Personal Property
Taxable Value
 \$779,350

Total Taxable Value
For VOB (41)
\$9,488,636



2021 Lake County Apportionment Report



Village of Baldwin (42)

School District
 Baldwin School District [Non-PRE]
 Baldwin School District [PRE]
 Baldwin School District [Com. Personal]
 Baldwin School District [Ind. Personal]

School District
Taxable Values
 \$3,954,642
 \$664,942
 \$176,500
 \$0
 \$4,796,084

ISD/ESD/CC
Taxable Values
 \$4,796,084

ISD/ESD/CC
 West Shore ESD

Real Property
Taxable Value
 \$4,484,434

Personal Property
Taxable Value
 \$311,650

Total Taxable Value
For VOB (42)
\$4,796,084



2021 Lake County Apportionment Report



Village of Luther (43)

- School District
- Pine River School District [Non-PRE]
- Pine River School District [PRE]
- Pine River School District [Com. Personal]
- Pine River School District [Ind. Personal]

School District
Taxable Values
 \$1,550,378
 \$1,398,601
 \$0
\$0
 \$2,948,979

ISD/ESD/CC
Taxable Values
 \$2,948,979

ISD/ESD/CC
 Wexford Missaukee ISD

Real Property
Taxable Value
 \$2,777,879

Personal Property
Taxable Value
 \$171,100

Total Taxable Value
For VOL (43) Township
\$2,948,979



2021 Lake County Apportionment Report



Village of Luther (44)

School District
 Pine River School District [Non-PRE]
 Pine River School District [PRE]
 Pine River School District [Com. Personal]
 Pine River School District [Ind. Personal]

School District
Taxable Values
 \$1,390,452
 \$1,100,361
 \$400
\$0
 \$2,491,213

ISD/ESD/CC
Taxable Values
 Wexford Missaukee ISD
 \$2,491,213

Real Property
Taxable Value
 \$1,811,213

Personal Property
Taxable Value
 \$680,000

Total Taxable Value
For VOL (44) Township
\$2,491,213



Village of Luther (44)

School District
 Pine River School District [Non-PRE]
 Pine River School District [PRE]
 Pine River School District [Com. Personal]
 Pine River School District [Ind. Personal]

School District
Taxable Values
 \$1,390,452
 \$1,100,361
 \$400
\$0
 \$2,491,213

ISD/ESD/CC
Taxable Values
 \$2,491,213

ISD/ESD/CC
 Wexford Missaukee ISD

Real Property
Taxable Value
 \$1,811,213

Personal Property
Taxable Value
 \$680,000

Total Taxable Value
For VOL (44) Township
\$2,491,213



Top 10 Taxable Values of Lake County

<u>Parcel Number</u>	<u>Class</u>	<u>Owner</u>	<u>Taxable Values</u>
11-026-001-01	Comm Improved	GEO Group Corp	\$33,330,115
14-900-045-00	Utility Personal	Wolverine Power Supply Coop	\$2,612,650
16-900-001-01	Utility Personal	Consumers Energy	\$2,337,600
16-900-002-00	Utility Personal	Michigan Electric Trans Co	\$2,066,900
11-900-048-00	Comm Personal	GEO Group Corp	\$1,940,500
02-900-025-00	Utility Personal	Michigan Electric Trans Co	\$1,896,500
42-034-017-51	Comm Improved	Oak Village Care Center	\$1,832,300
09-900-006-00	Utility Personal	ITC Transmission	\$1,657,100
16-900-007-00	Utility Personal	Wolverine Power Supply Coop	\$1,462,900
15-900-018-00	Utility Personal	Wolverine Power Supply Coop	\$1,452,350



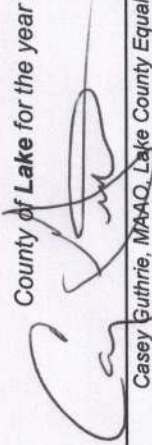
Top 10 Owners by Taxable Value of Lake County

<u>Owner</u>	<u># of Parcels</u>	<u>Taxable Value</u>
GEO Group Corp	3	\$35,270,615
Wolverine Power Supply Coop	16	\$10,056,387
Great Lakes Energy Coop	22	\$8,752,150
Consumers Energy	49	\$7,524,584
Michigan Electric Trans Co	4	\$5,227,900
EVAD Realty	5	\$1,850,562
Oak Village Care Center	2	\$1,832,300
PM Rod & Gun Club	8	\$1,708,457
ITC Transmission	1	\$1,657,100
Whirlpool Corporation	7	\$1,235,751

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 2021



Casey Guthrie, MAOQ, Lake County Equalization Director

NOTARIZATION



Notary Public

LAKE COUNTY, MICHIGAN

STATE OF MICHIGAN

County of LAKE)ss

Subscribed before me on this 22 of October in the year 2021

My commission expires: 03-25-2025



(29)

TIFFANY M. LANDIS

Notary Public State of Michigan
County of Meosota

Acting in County of Lake
My Commission Expires 3-25-2025