

2022 Lake County Apportionment Report





2022 Lake County Apportionment Report



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2022 Lake County Apportionment Report



To: Lake County Board of Commissioners

From: Casey Guthrie, Lake County Equalization Director

Date: October 7, 2022

Re: 2022 Lake County Apportionment Report

Honorable Members of the Lake County Board of Commissioners,

The Lake County Equalization Department has prepared this report on your behalf, pursuant to Michigan Compiled Law (MCL) Section 211.37. Apportionment is statutorily required to be completed annually in the month of October.

This report presents a summary of the recommended tax rates within Lake County. Every tax rate request of the County, Townships, Villages, local School Districts, Intermediate School Districts, Library Districts and other authorized levying authorities, were analyzed.

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 of 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 this board, or as determined by the state tax commission upon appeal, in the manner provided by law, which determination and apportionment shall be entered at large on county records. 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. 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's 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. I, Eff. Dec. 29, 1994.



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L-4029 Tax Rate Request Forms have been reviewed for the County Board of Commissioners, millage rollbacks, allocations, and voter authorizations have been evaluated to verify the levies are correct.

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

The State reported taxable values for Special Acts parcels, Act 198 Industrial Facilities Exemptions and Act 255 Commercial Facilities Exemptions, are not included in the taxable values for the Apportionment Report.

I respectfully request that you move to adopt the following motion: **Move to adopt the L-4402 Statement showing taxable valuations and mills apportioned by the Lake County Board of Commissioners for the year 2022 and authorize Casey Guthrie, Lake County Equalization Director, to sign the L-4402, thereby authorizing and directing the various assessing officers to spread the rates against the taxable valuations for 2022.**

Respectfully submitted,

Casey Guthrie

Casey Guthrie, MAAO
Lake County Equalization Director



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2022

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	\$675,455,109	5.8657	\$3,962,017	6.0584	\$4,092,177	0.0000	\$0	\$8,054,194	\$0.00
State Ed Tax	\$675,364,709	6.0000	\$4,052,188	0.0000	\$0	0.0000	\$0		\$0.00

****Industrial Personal Property is EXEMPT from the 6 Mill State Education Tax****

(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	\$41,682,890	0.8356	\$34,830	0.0000	\$0	0.0000	\$0	\$34,830	\$0
Cherry Valley	\$18,776,859	0.8141	\$15,286	1.9769	\$37,120	0.0000	\$0	\$52,406	\$0
Dover	\$17,469,031	0.8365	\$14,613	4.2325	\$73,938	0.0000	\$0	\$88,551	\$0
Eden	\$28,929,909	0.7784	\$23,297	4.6443	\$139,002	0.0000	\$0	\$162,301	\$0
Elk	\$86,118,773	0.8186	\$70,497	3.3434	\$287,930	0.0000	\$0	\$358,426	\$0
Ellsworth	\$29,409,145	0.7567	\$22,254	4.6172	\$135,788	0.0000	\$0	\$158,042	\$0
Lake	\$124,143,886	0.6111	\$75,864	1.8614	\$231,081	0.0000	\$0	\$306,946	\$0
Newkirk	\$31,203,470	0.7901	\$24,654	4.0906	\$127,641	0.0000	\$0	\$152,295	\$0
Peacock	\$37,798,475	0.7017	\$26,523	1.4441	\$54,585	0.0000	\$0	\$81,108	\$0
Pinora	\$25,036,400	0.8015	\$20,067	0.0000	\$0	0.0000	\$0	\$20,067	\$0
Pleasant Plains	\$68,384,205	0.8987	\$61,457	3.1819	\$217,592	0.0000	\$0	\$279,049	\$0
Sauble	\$33,430,249	0.6652	\$22,238	5.5128	\$184,294	0.0000	\$0	\$206,532	\$0
Sweetwater	\$16,767,285	0.8473	\$14,207	1.1392	\$19,101	0.0000	\$0	\$33,308	\$0
Webber	\$79,462,710	0.9580	\$76,125	4.8623	\$386,372	0.0000	\$0	\$462,497	\$0
Yates	\$36,841,822	0.7799	\$28,733	7.5226	\$277,146	0.0000	\$0	\$305,879	\$0
Village of Baldwin	\$14,918,602	14.2059	\$211,932	0.0000	\$0	0.0000	\$0	\$211,932	\$0
Village of Luther	\$5,723,471	10.2492	\$58,661	0.0000	\$0	0.0000	\$0	\$58,661	\$0



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2022

L-4022
Authorities

<u>(A)</u> Authority	<u>(B)</u> Taxable Value	<u>(C)</u> Operating Rate	<u>(D)</u> Est Authority Tax Revenue	<u>(G)</u> Total Authority Debt Rate	<u>(H)</u> Authority Debt Tax Revenue	<u>(I)</u> Est Authority Tax Revenue	<u>(BB)</u> Total RenZone Taxable Value
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Lake County currently has no Authorities



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners of the county of Lake for the year 2022

School District/ISD/ESD/CC Relationships

<u>Township</u>	<u>School District</u>	<u>Intermediate School District (ISD)</u>	<u>Educational Service District (ESD)</u>	<u>Community College (CC)</u>
Newkirk, Eden, Elk, Sauble, Peacock, Cherry Valley, Webber, Sweetwater, Lake, Pleasant Plains, Yates	Baldwin	N/A	West Shore ESD	N/A
Newkirk	Cadillac Public Schools	Wexford-Missaukee	N/A	N/A
Elk	Kaleva Norman Dickson	Manistee	N/A	West Shore CC
Sweetwater, Lake	Mason County Central	N/A	West Shore ESD	West Shore CC
Sauble, Sweetwater	Mason County East	N/A	West Shore ESD	West Shore CC
Dover, Newkirk, Ellsworth, Pinora	Pine River Schools	Wexford-Missaukee	N/A	N/A
Pinora, Chase	Reed City Schools	Mecosta-Osceola	N/A	N/A



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2022

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	\$471,943,980	\$352,374,110	\$0	0.0000	\$3,606,100	18.0000	\$6,342,734
Cadillac Area Public Schools	\$846,117	\$745,175	\$0	0.0000	\$0	18.0000	\$13,413
Kaleva Norman Dickson	\$51,162,343	\$32,993,593	\$0	0.0000	\$82,450	18.0000	\$593,885
Mason County Central	\$10,105,446	\$5,178,730	\$0	0.0000	\$0	18.0000	\$93,217
Mason County East	\$2,773,443	\$2,022,111	\$0	0.0000	\$0	18.0000	\$36,398
Pine River Area Schools	\$81,036,846	\$40,770,765	\$0	0.0000	\$149,300	18.0000	\$733,874
Reed City Public Schools	\$57,586,934	\$23,843,956	\$0	0.0000	\$403,300	18.0000	\$429,191

(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	\$585,211	0.0000	0.0000	0.0000
Cadillac Area Public Schools	6.0600	0.0000	0.0000	\$5,127	0.0000	0.0000	0.0000
Kaleva Norman Dickson	4.1500	0.0000	0.0000	\$212,324	0.0000	0.0000	0.0000
Mason County Central	2.4200	0.0000	0.0000	\$24,455	0.0000	0.0000	0.0000
Mason County East	1.2500	0.0000	0.0000	\$3,467	0.0000	0.0000	0.0000
Pine River Area Schools	3.1000	0.0000	0.0000	\$251,214	0.0000	0.0000	0.0000
Reed City Public Schools	3.3000	0.0000	0.0000	\$190,037	0.0000	0.0000	0.0000



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners of the county of Lake for the year 2022

L-4022
Community College & Intermediate School Districts

(A) <u>Community College</u>	(B) <u>Taxable Value</u>	(C) <u>Total Operating Rate</u>	(D) <u>Est CC/ESD Operating Tax Revenue</u>	(E) <u>Total Debt Rate</u>	(F) <u>Est Community College Debt Tax Revenue</u>	(G) <u>Est Total Community College Tax Revenue</u>
West Shore CC	\$64,041,232	2.1106	\$135,165	0.9700	\$62,120	\$197,285

(H) <u>Local K-12 School District</u>	(I) <u>Taxable Value</u>	(J) <u>ISD . Operating Rate</u>	(K) <u>Est ISD Allocated Tax Revenue</u>	(L) <u>ISD Total Extra Voted Rate</u>	(M) <u>Est ISD Extra Voted Tax Revenue</u>	(N) <u>ISD Total Debt Rate</u>	(O) <u>Est ISD Debt Tax Revenue</u>	(P) <u>Est Total ISD Tax Revenue</u>	(II) <u>Total RenZone Taxable Value</u>
Manistee ISD	\$51,162,343	0.3000	\$15,349	1.9713	\$100,856	0.0000	\$0	\$116,205	\$0
Mecosta-Osceola ISD	\$57,586,934	0.2463	\$14,184	4.7769	\$275,087	0.0000	\$0	\$289,271	\$0
Wexford-Missaukee ISD	\$77,445,538	0.2688	\$20,817	5.8356	\$451,941	0.0000	\$0	\$472,759	\$0



2022 Lake County Apportionment Report



Statement showing mills apportioned by the County Board of Commissioners
of the county of Lake for the year 2022

L-4022
Educational Service District

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Community College</u>	<u>Taxable</u>	<u>Total</u>	<u>Est ESD</u>	<u>Total</u>	<u>Est ESD</u>	<u>Total</u>	<u>Est Voc Oper</u>	<u>Est Total</u>
<u>West Shore ESD</u>	<u>Value</u>	<u>Gen Oper</u>	<u>Gen Oper</u>	<u>SpEd Oper</u>	<u>SpEd Oper</u>	<u>Voc Oper</u>	<u>Tax Revenue</u>	<u>ESD Tax</u>
		<u>Rate</u>	<u>Tax Revenue</u>	<u>Rate</u>	<u>Tax Revenue</u>	<u>Rate</u>	<u>Tax Revenue</u>	<u>Revenue</u>
	\$484,822,869	0.2750	\$133,326	2.3726	\$1,150,291	0.9175	\$444,825	\$1,283,617



2022 Lake County Apportionment Report



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	GEO Group Corp	\$33,914,700
14-900-045-00	Improved	Wolverine Power Supply Coop	\$2,619,300
16-900-001-01	Utility Personal	Consumers Energy	\$2,319,100
16-900-002-00	Utility Personal	Michigan Electric Trans Co	\$1,977,000
42-034-017-51	Utility Personal	Oak Village Care Center	\$1,859,600
11-900-048-00	Comm	GEO Group Corp	\$1,814,800
02-900-025-00	Improved	Michigan Electric Trans Co	\$1,749,500
09-900-006-00	Comm	ITC Transmission	\$1,585,750
13-900-003-00	Personal	Wolverine Power Supply Coop	\$1,448,400
15-900-018-00	Utility Personal	Wolverine Power Supply Coop	\$1,4025,100



2022 Lake County Apportionment Report



Top 10 Owners by Taxable Value of Lake County

<u>Owner</u>	<u># of Parcels</u>	<u>Taxable Value</u>
GEO Group Corp	3	\$35,664,200
Wolverine Power Supply Coop	16	\$10,475,789
Great Lakes Energy Coop	22	\$9,546,700
Consumers Energy	49	\$7,875,859
Michigan Electric Trans Co	5	\$5,949,000
PM Rod & Gun Club	8	\$1,909,710
EVAD Realty	5	\$1,893,330
Oak Village Care Center	2	\$1,859,600
ITC Transmission	1	\$1,585,750
DTE Gas Company	10	\$1,498,040

Certification Statement

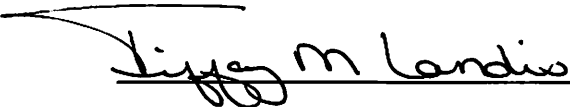
I hereby certify that this statement showing mills apportioned by the county board of commissioners and submitted to the State Tax Commission is a true statement of all Ad Valorem millages apportioned by the county board of commissioners of the

County of Lake for the year 2022



Casey Guthrie, MAAO, Lake County Equalization Director

NOTARIZATION



Notary Public

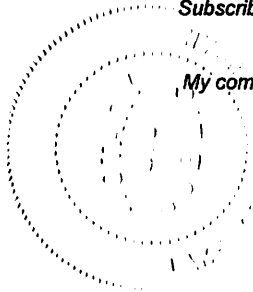
LAKE COUNTY, MICHIGAN

STATE OF MICHIGAN

County of LAKE)ss

Subscribed before me on this 6 of October in the year 2022

My commission expires: 3-25-2025



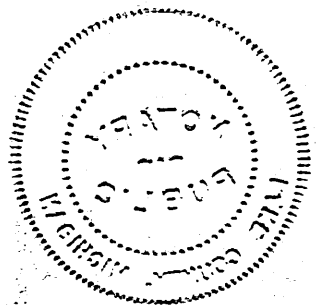
TIFFANY M. LANDIS
Notary Public State of Michigan
County of Mecosta
Acting in County of DuRoi
My Commission Expires 3-25-2025

1900

1900

1900

1900



U.S. POSTAGE

via Communication Expires 2-28-1901
Office of the
National Public Game Warden
LIEBMAN, W. L. 1900



2022 Lake County Apportionment Report

Lake County Taxable Value, 2013 - 2022

<u>Year</u>	<u>Taxable Value</u>	<u>% Change from previous year</u>
2013	\$569,025,301	1.43%
2014	\$542,889,888	-4.81%
2015	\$547,934,388	0.92%
2016	\$555,460,297	1.35%
2017	\$564,490,955	1.60%
2018	\$580,282,776	2.72%
2019	\$599,263,125	3.17%
2020	\$619,462,011	3.26%
2021	\$639,448,818	3.13%
2022	\$675,455,109	5.33%

10 Year Average: 1.81%



2022 Lake County Apportionment Report

Newkirk Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$5,331,039

of Parcels in School District: 206

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7901	4.0906		6.0584		0.0000	1.2400	0.2750	3.2901	<u>15.7442</u> 27.6099
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7901	4.0906		6.0584		18.0000	1.2400	0.2750	3.2901	<u>33.7442</u> 45.6099



2022 Lake County Apportionment Report

Eden Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$28,929,909

of Parcels in School District: 1,084

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7784	4.6443		6.0584		0.0000	1.2400	0.2750	3.2901	<u>16.2862</u> 28.1519
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7784	4.6443		6.0584		18.0000	1.2400	0.2750	3.2901	<u>34.2862</u> 46.1519



2022 Lake County Apportionment Report

Elk Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$34,956,430

of Parcels in School District: 773

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8186	3.3434		6.0584		0.0000	1.2400	0.2750	3.2901	<u>15.0255</u> 26.8912
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8186	3.3434		6.0584		18.0000	1.2400	0.2750	3.2901	<u>33.0255</u> 44.8912



2022 Lake County Apportionment Report



Sauble Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$33,363,109

of Parcels in School District: 848

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.6652	5.5127		6.0584		0.0000	1.2400	0.2750	3.2901	<u>17.0414</u> 28.9071
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.6652	5.5127		6.0584		18.0000	1.2400	0.2750	3.2901	<u>35.0414</u> 46.9071



2022 Lake County Apportionment Report

Peacock Township
 Baldwin Community Schools
 West Shore Educational Service District
 Taxable Value: \$37,798,475
 # of Parcels in School District: 1,566

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ESD Operating Rate</u>	<u>ESD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7017	1.4441		6.0584		0.0000	1.2400	0.2750	3.2901	<u>13.0093</u> 24.8750
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7017	1.4441		6.0584		18.0000	1.2400	0.2750	3.2901	<u>31.0093</u> 42.8750



2022 Lake County Apportionment Report

Cherry Valley Township
 Baldwin Community Schools
 West Shore Educational Service District
 Taxable Value: \$18,776,859
 # of Parcels in School District: 863

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ESD Operating Rate</u>	<u>ESD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8141	1.9769		6.0584		0.0000	1.2400	0.2750	3.2901	<u>13.6545</u> 25.5202
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8141	1.9769		6.0584		18.0000	1.2400	0.2750	3.2901	<u>31.6545</u> 43.5202



2022 Lake County Apportionment Report

Webber Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$79,462,710

of Parcels in School District: 2,963

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.9580	4.8624		6.0584		0.0000	1.2400	0.2750	3.2901	<u>16.6839</u> 28.5496
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.9580	4.8624		6.0584		18.0000	1.2400	0.2750	3.2901	<u>34.6839</u> 46.5496



2022 Lake County Apportionment Report

Sweetwater Township
 Baldwin Community Schools
 West Shore Educational Service District
 Taxable Value: \$13,065,570
 # of Parcels in School District: 441

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8473	1.1392		6.0584		0.0000	1.2400	0.2750	3.2901	<u>12.8500</u> 24.7157
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8473	1.1392		6.0584		18.0000	1.2400	0.2750	3.2901	<u>30.8500</u> 42.7157



2022 Lake County Apportionment Report

Lake Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$115,033,852

of Parcels in School District: 3,498

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ESD Operating Rate</u>	<u>ESD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.6111	1.8614		6.0584		0.0000	1.2400	0.2750	3.2901	<u>13.3360</u> 25.2017
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.6111	1.8614		6.0584		18.0000	1.2400	0.2750	3.2901	<u>31.3360</u> 43.2017



2022 Lake County Apportionment Report

Pleasant Plains Township
 Baldwin Community Schools
 West Shore Educational Service District
 Taxable Value: \$68,384,205
 # of Parcels in School District: 3,138

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8987	3.1819		6.0584		0.0000	1.2400	0.2750	3.2901	<u>14.9441</u> 26.8098
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8987	3.1819		6.0584		18.0000	1.2400	0.2750	3.2901	<u>32.9441</u> 44.8098



2022 Lake County Apportionment Report

Yates Township

Baldwin Community Schools

West Shore Educational Service District

Taxable Value: \$36,841,822

of Parcels in School District: 3,939

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ESD Operating Rate</u>	<u>ESD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7799	7.5226		6.0584		0.0000	1.2400	0.2750	3.2901	<u>19.1660</u> 31.0317
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7799	7.5226		6.0584		18.0000	1.2400	0.2750	3.2901	<u>37.1660</u> 49.0317



2022 Lake County Apportionment Report

Newkirk Township

Cadillac Area Public Schools

Wexford-Missaukee Intermediate School District

Taxable Value: \$846,117

of Parcels in School District: 36

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7901	4.0906		6.0584		0.0000	6.0600	0.2688	5.8356	<u>23.1097</u> 34.9754
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7901	4.0906		6.0584		18.0000	6.0600	0.2688	5.8356	<u>41.1097</u> 52.9754



2022 Lake County Apportionment Report

Elk Township
 Kaleva Norman Dickson Schools
 Manistee Intermediate School District
 West Shore Community College
 Taxable Value: \$51,162,343
 # of Parcels in School District: 1,317

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000							11.8657
PRE WINTER	0.8186	3.3434		6.0584		0.0000	4.1500	0.3000	1.9713	2.1106	0.9700	<u>19.7223</u> 31.5880
	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	Non PRE Total Tax Rate
Non-PRE SUMMER			5.8657		6.0000							11.8657
Non-PRE WINTER	0.8186	3.3434		6.0584		18.0000	4.1500	0.3000	1.9713	2.1106	0.9700	<u>37.7223</u> 49.5880



2022 Lake County Apportionment Report

Lake Township
 Mason County Central Schools
 West Shore Educational Service District
 West Shore Community College
 Taxable Value: \$9,110,034
 # of Parcels in School District: 219

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ESD Operating Rate</u>	<u>ESD Extra Voted Rate</u>	<u>WSCC Operating Rate</u>	<u>WSCC Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000							11.8657
PRE WINTER	0.6111	1.8614		6.0584		0.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>17.5966</u> 29.4623
Non-PRE SUMMER			5.8657		6.0000							11.8657
Non-PRE WINTER	0.6111	1.8614		6.0584		18.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>35.5966</u> 47.4623



2022 Lake County Apportionment Report



Sweetwater Township
 Mason County Central Schools
 West Shore Educational Service District
 West Shore Community College
 Taxable Value: \$995,412
 # of Parcels in School District: 28

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000							11.8657
PRE WINTER	0.8473	1.1392		6.0584		0.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>17.1106</u> 28.9763
Non-PRE SUMMER			5.8657		6.0000							11.8657
Non-PRE WINTER	0.8473	1.1392		6.0584		18.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>35.1106</u> 46.9763



2022 Lake County Apportionment Report



Sauble Township
 Mason County Eastern Schools
 West Shore Educational Service District
 West Shore Community College
 Taxable Value: \$67,140
 # of Parcels in School District: 3

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000							11.8657
PRE WINTER	0.6652	5.5127		6.0584		0.0000	1.2500	0.2750	3.2901	2.1106	0.9700	<u>20.1320</u> 31.9977
Non-PRE SUMMER			5.8657		6.0000							11.8657
Non-PRE WINTER	0.6652	5.5127		6.0584		18.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>38.1320</u> 49.9977



2022 Lake County Apportionment Report

Sweetwater Township
 Mason County Eastern Schools
 West Shore Educational Service District
 West Shore Community College
 Taxable Value: \$2,706,303
 # of Parcels in School District: 73

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000							11.8657
PRE WINTER	0.8473	1.1392		6.0584		0.0000	1.2500	0.2750	3.2901	2.1106	0.9700	<u>15.9406</u> 27.8063
	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ESD Operating Rate	ESD Extra Voted Rate	WSCC Operating Rate	WSCC Extra Voted Rate	Non PRE Total Tax Rate
Non-PRE SUMMER			5.8657		6.0000							11.8657
Non-PRE WINTER	0.8473	1.1392		6.0584		18.0000	2.4200	0.2750	3.2901	2.1106	0.9700	<u>33.9406</u> 45.8063



2022 Lake County Apportionment Report



Dover Township
 Pine River Area Schools
 Wexford-Missaukee Intermediate School District
 Taxable Value: \$17,469,031
 # of Parcels in School District: 461

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8365	4.2325		6.0584		0.0000	3.1000	0.2688	5.8356	<u>20.3318</u> 32.1975
	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	Non PRE Total Tax Rate
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8365	4.2325		6.0584		18.0000	3.1000	0.2688	5.8356	<u>38.3318</u> 50.1975



2022 Lake County Apportionment Report

Newkirk Township

Pine River Area Schools

Wexford-Missaukee Intermediate School District

Taxable Value: \$25,026,314

of Parcels in School District: 914

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7901	4.0906		6.0584		0.0000	3.1000	0.2688	5.8356	<u>20.1435</u> 32.0092
	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>Non PRE Total Tax Rate</u>
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7901	4.0906		6.0584		18.0000	3.1000	0.2688	5.8356	<u>38.1435</u> 50.0092



2022 Lake County Apportionment Report

Ellsworth Township

Pine River Area Schools

Wexford-Missaukee Intermediate School District

Taxable Value: \$29,409,145

of Parcels in School District: 937

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.7567	4.6172		6.0584		0.0000	3.1000	0.2688	5.8356	<u>20.6367</u> 32.5024
	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>Non PRE Total Tax Rate</u>
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.7567	4.6172		6.0584		18.0000	3.1000	0.2688	5.8356	<u>38.6367</u> 50.5024



2022 Lake County Apportionment Report

Pinora Township

Pine River Area Schools

Wexford-Missaukee Intermediate School District

Taxable Value: \$9,132,356

of Parcels in School District: 308

	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>PRE Total Tax Rate</u>
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8015	0.0000		6.0584		0.0000	3.1000	0.2688	5.8356	<u>16.0643</u> 27.9300
	<u>Township Operating Rate</u>	<u>Township Extra Voted Rates</u>	<u>County Operating Rates</u>	<u>County Extra Voted Rates</u>	<u>State Education Tax</u>	<u>School District Operating Rate</u>	<u>School District Extra Voted Rate</u>	<u>ISD Operating Rate</u>	<u>ISD Extra Voted Rate</u>	<u>Non PRE Total Tax Rate</u>
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8015	0.0000		6.0584		18.0000	3.1000	0.2688	5.8356	<u>34.0643</u> 45.9300



2022 Lake County Apportionment Report

Pinora Township
 Reed City Area Schools
 Mecosta-Osceola Intermediate School District
 Taxable Value: \$15,904,044
 # of Parcels in School District: 457

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8015	0.0000		6.0584		0.0000	3.3000	0.2463	4.0838	<u>14.4900</u> 26.3557
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8015	0.0000		6.0584		18.0000	3.3000	0.2463	4.0838	<u>32.4900</u> 44.3557



2022 Lake County Apportionment Report

Chase Township
 Reed City Area Schools
 Mecosta-Osceola Intermediate School District
 Taxable Value: \$41,682,890
 # of Parcels in School District: 921

	Township Operating Rate	Township Extra Voted Rates	County Operating Rates	County Extra Voted Rates	State Education Tax	School District Operating Rate	School District Extra Voted Rate	ISD Operating Rate	ISD Extra Voted Rate	PRE Total Tax Rate
PRE SUMMER			5.8657		6.0000					11.8657
PRE WINTER	0.8356	0.0000		6.0584		0.0000	3.3000	0.2463	4.0838	<u>14.5241</u> 26.3898
Non-PRE SUMMER			5.8657		6.0000					11.8657
Non-PRE WINTER	0.8356	0.0000		6.0584		18.0000	3.3000	0.2463	4.0838	<u>32.5241</u> 44.3898