

TO: EQUALIZATION DIRECTOR

SUBJECT: **2008 APPORTIONMENT REPORT (FORM L-4402) AND FORM L-4029'S**

NEW FOR 2008

This report is now **due annually on November 30th**. This is to accommodate November elections. If you have millage proposals in the November election, do not send your apportionment report until after the election is over. This way you will not have to send two reports; the original in October and then a revision in November. If you have a December ballot for a local school district, do not send your apportionment report until after the December election, but please contact our office to inform me it will arrive later. Regardless of the election date, you will still need to have all appropriate millage apportioned by your CBC. If you do not have any November or December millage proposals, you may submit your apportionment report as soon as apportionment is complete in October.

The new **Michigan Business Tax (MBT)** requires some changes to be made on the information to be reported on the Apportionment Report, form 1020/L-4402. Commercial personal property taxable values will now need to be included for each local unit/local school district combination. Details for reporting these values are outlined in the instructions.

DNR PILT

Beginning 2006, the DNR property is no longer part of the ad valorem roll and should NOT be reported on the L-4402 Apportionment Report.

REMINDERS

In a letter dated July 17, 2001, the State Tax Commission notified Equalization Directors and County clerks of the new language in Public Acts 35 of 2001 and 36 of 2001, which went into effect June 29, 2001. The letter states in part, "PA 35 of 2001 directs that, starting in 2001, the Equalization Director shall file the annual Apportionment Report...In the past, the Apportionment Report was filed by the County Clerk."

It has been found that the ink on some of the printer generated reports smears when wet. Please test your printed copy to see if it will smear when wet. If it does, please make a photo copy of your printed form for signatures.

An additional page has been added to the L-4402 Apportionment Report for the reporting of Authority Millage Rates such as District Libraries, Fire Authorities, Metro Authorities, etc. Please see the enclosed instructions for further details.

Downtown Development Authorities*, District Libraries, Transit Authorities, Fire Authorities, as well as any other Authority, that levies millage is a unit of government and therefore under MCL Sec 211.34d is required to submit an L-4029 Tax Rate Request Form. (*If the DDA captures only, an L-4029 is not required. It is required only if the DDA is levying it's own millage under MCL 125.1662 Sec 12)

DUE DATE

Please file the completed form no later than **November 30, 2008** with the Assessment and Certification Division and retain a duplicate for your records.

Line by line instructions and an example of a completed L-4402 Apportionment Report are included in this packet.

COMPUTERIZED APPORTIONMENT REPORTS (FORM L-4402)

A number of counties have been submitting their own computerized version of the L-4402 report instead of using the form we provide. While this is acceptable, we ask that the reports be formatted to resemble, as close as possible, our form.

FORM AVAILABLE ON DISK, BY E-MAIL, OR ON TREASURY'S WEBSITE

We now have the blank Apportionment Report, in Microsoft Excel format, available. If you would like to receive the form on disk or by e-mail, please contact Darcy Marusich, at (517) 335-1218 or at marusichd@michigan.gov. A pdf version of this form is also available on the Department of Treasury's Web Site at the following address under form# 1020, (L-4402):

http://www.michigan.gov/documents/1020f_2669_7.pdf If this form is submitted electronically please send the original signed copy along with the L-4029 reports.

L-4029 FORMS

Also enclosed is a blank copy of form L-4029 with instructions. Please attach a copy of the completed L-4029 form which is submitted to you by each taxing unit for which a property tax is to be levied in the county, i.e., each city, township, village, local school district, intermediate school district, community college, and authority. **If you plan on submitting the Apportionment Report electronically, please insure that the L-4029 reports are sent under separate cover along with the signed copy of the Apportionment Report.**

Section 211.34d of the Michigan Compiled Law provides that: "At the annual session in October, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article 9 of the state constitution of 1963." This is known as the "Headlee" millage rollback. In addition, millage rate rollbacks may be necessary pursuant to sections 211.34 (Truth in Assessing or Truth in County Equalization) and /or 211.24e (Truth in Taxation) of the Michigan Compiled Laws. In counties only, rollbacks may also be necessary for the Convention Facilities Tax or Cigarette Tax. However, a county, which complies with Section 16 of the Uniform Budgeting and Accounting Act, is not required to make the calculations relating to the Convention Facilities Tax or the Cigarette Tax.

RENAISSANCE ZONES

Pursuant to section 7ff of the General Property Tax Act.

"For taxes levied after 1996, except as otherwise provided in subsections (2) and (3) and except as limited in subsections (4), (5), and (6), real property in a renaissance zone and personal property located in a renaissance zone is exempt from taxes collected under this act to the extent and for the duration provided pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696."

211.7ff (2) Real and personal property in a renaissance zone is not exempt from collection of the following:

- a) All bonded debt mills (repayment of principle and interest)
- b) Intermediate School District enhancement millage

- c) School District building and site
- d) School District sinking fund mills
- e) Special assessment levied by the local tax collecting unit in which the property is located.

If any of the townships, cities or villages within your county has a renaissance zone, please **do not** include the taxable valuation of the renaissance zone with the taxable valuation reported for the township, city or village that it is within. Report the taxable valuation of the renaissance zone on a separate line. Report only the millage rates levied on the renaissance zone property (according to the list above) on that separate line. If a **local school district** has a renaissance zone within its boundaries, an extra line will also be required. Use the extra line to report the taxable valuation of all of the property within the renaissance zone and the total of any sinking fund and/or debt millage rates levied. Do not include the renaissance zone's taxable valuation with the lines normally used by each school district to report All Property, Non-Homestead Property or Commercial Personal Property; instead, report the renaissance zone's taxable valuation on a separate line. Likewise, deduct the renaissance zone taxable value from the total taxable value reported for the intermediate school districts and community colleges. Report that deducted taxable value on the line immediately following the ISD or community college along with all total millage rates levied on the renaissance zone property (according to the list above).

SCHOOL DISTRICT TAXES

Report school district taxable valuations and millage rates on page four of form L-4402. Each local school district will need at least three lines to report the required information. One line will be used to report the total taxable valuation for **ALL PROPERTY** in the school district. Report hold harmless/supplemental operating, recreational, building and site, sinking fund and/or debt millage rates on the **ALL PROPERTY** line. The second line will be used to report **NON-HOMESTEAD** property taxable values and rates. The third line will be used to report **COMMERCIAL PERSONAL** property taxable values and rates. See the Instructions for further details.

The **Non-Homestead** column will be used to report only the non-homestead taxable valuation and up to 18 mills of the local school district operating millage. This levy will be less than 18 mills when a local school district levies a supplemental ("hold harmless") millage because the supplemental millage is levied on **ALL PROPERTIES**.

Please return the completed and signed Apportionment Report (L-4402) along with the copies of all of the L-4029 Millage Request forms to our office **on or before NOVEMBER 30, 2008**. Please keep a copy for your records. Mail to:

Michigan Department of Treasury
Assessment and Certification Division
P.O. Box 30471
Lansing, MI 48909-7971

Please address your questions about the Apportionment Report to Darcy Marusich at (517) 335-1218.

Sincerely,



Darcy Marusich
Assessment and Certification Division

INSTRUCTIONS FOR COMPLETING L-4402 FORM

Apportionment Report

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners

PAGE 1 INSTRUCTIONS

Enter the county name and tax year on the title line.

Beginning with the 2006 tax year, **DNR Pilt** property is no longer part of the ad valorem roll. Do Not include it on the L-4402 Apportionment Report.

Column 1 List townships within county.

Column 2 List the taxable valuations as of state equalization (4th Monday in May) for the county and all townships within the county.

If any townships have **renaissance zones**, do not include the taxable valuation of the renaissance zone(s) in the taxable value of the township. Instead, deduct the renaissance zone taxable value and report it on a separate line directly underneath the township it is located within.

Report millage rates that the County Board of Commissioners directs to be levied in columns 3, 4, and 5.

Column 3 Report charter or allocated millage rates.

Column 4 Report the total of extra-voted millage rates for operating purposes.

Column 5 Report the total of debt millage rates.

For any renaissance zone taxable value listed, report only the total township debt millage to be levied in the renaissance zone.

Column 6 Report the purpose of the extra-voted operating and debt rates reported in columns 4 and/or 5.

PAGE 2 INSTRUCTIONS

Enter the county name and tax year on the title line.

Column 7 List each city and village within the county.

Column 8 List the taxable valuations as of state equalization (4th Monday in May) for the cities and villages.

If any city or village has a **renaissance zone(s)**, do not include the renaissance zone taxable value in the taxable value of the city or village. Instead, deduct the renaissance zone taxable value and report it on a separate line directly underneath the city or village it is located within.

Column 9 List the total tax rate for the city or village.

If a city or village has a renaissance zone, the only millage rate to be reported for the renaissance zone line is the total city or village debt millage.

Column 10 Report the dollar amount of ad valorem taxes levied for each city and village.

AUTHORITY INFORMATION IS TO BE REPORTED ON PAGE 3 OF THE FORM.

PAGE 3 INSTRUCTIONS

Enter the county name and tax year on the title line.

Column 11 List all authorities levying millage within the county. List all District Libraries first under the 'District Library' heading at the top of the column. List all other authorities such as DDA, Fire, Pool, Cemetery, Hospital, etc. under the 'Other' heading in the center of the column.

NOTE: Do not report DDAs that capture millage. Only list a DDA if it is levying it's own millage under MCL 125.1662 Sec 12.

Column 12 List the total taxable value of the authority within the county.

Column 13 List the total operating millage rate for the authority.

Column 14 List the total debt millage rate for the authority.

NOTE: Any authority levying millage is a unit of government for which a property tax is levied and under 211.34d is required to submit an L-4029 form. Please include a copy of the L-4029 for each authority with the completed L-4402 Apportionment Report.

LOCAL SCHOOL DISTRICT, INTERMEDIATE SCHOOL DISTRICT, AND COMMUNITY COLLEGE INFORMATION IS TO BE REPORTED ON PAGE 4 OF THE FORM.

PAGE 4 INSTRUCTIONS

Enter the county name and tax year on the title line.

Local School Districts

Column 1 Mark the box as; all property, non-homestead or commercial personal. All property information should be listed first, followed by non-homestead, then commercial personal.

Column 2 List all the local school districts, then intermediate school districts and finally, all community colleges.

Column 3 Beneath each local school district, list the townships and cities that the local school district is located within.

Each local school district will need at least three lines to report the required information for each township or city they are located within.

The first line will be used to report the total taxable valuation for **ALL PROPERTY** in the school district within a particular township or city.

The second line will be used to report the taxable valuation of **NON-HOMESTEAD** property of the school district within the township or city. The non-homestead group consists of all property excluding Principal Residence Exemptions (PRE), Qualified Agricultural, Qualified Forest, commercial personal and industrial personal property.

The third line will be used to report the taxable valuation of **COMMERCIAL PERSONAL** property of the school district within the township or city.

If a local school district has a **Renaissance Zone** within its boundaries, a fourth line will be required to report the taxable valuation of the renaissance zone valuation within that township or city which the school district is within.

Column 4 Report the applicable taxable valuations.

Local School Districts: Report the all property, non-homestead, commercial personal and renaissance zone taxable valuations for each local unit listed.

ISD and Community Colleges: Report only the total taxable valuation within the county for the intermediate school districts and community colleges*. They do not have to be broken down by all property, non-homestead or commercial personal property or local unit.

***NOTE: Community College** – Report taxable valuations for individual local units where the community college (CC) boundaries don't exactly match the local school district (SD) or

intermediate school district (ISD) boundaries causing the taxable value of the CC district within the local unit to vary from the taxable value of the SD or ISD within the local unit.

Column 5 **Allocated millage rates:** Report ONLY intermediate school district allocated millage rates in this column. Report the allocated rate only on the line where the intermediate school district is listed.

Column 6 **Extra-Voted Operating millage rates:**

Local School Districts: Report the extra-voted operating millage, up to 18 mills, on the same line as the **Non-Homestead** taxable valuation was reported for the school district.

If a local school district levies a supplemental ("hold harmless") millage, the millage rate discussed above will be less than 18 mills because the supplemental millage is levied on **ALL PROPERTIES**. Deduct the supplemental/hold harmless millage from the total millage to be levied on the non-homestead group and report the balance on **Non-Homestead** line.

Commercial Personal property has an exemption of up to 12 mills under MBT. Commercial personal property is NOT exempt from; supplemental/hold harmless, school district recreational, sinking fund or debt millage (this also applies to industrial personal), and therefore commercial personal (and industrial personal) taxable value would be included in the All property line. The amount of supplemental/hold harmless millage being levied against commercial personal (and industrial personal) property reduces the allowed exemption by the supp/hh millage levied. On the commercial personal line, report the amount of non-homestead operating millage that is being levied against commercial personal property after the allowed exemption (reduced by any supplemental/hold harmless millage) has been applied.

Example 1:

A local school district levies the following operating millage:

5.0 mills supplemental/hold harmless levied on All property
and an additional 12.8 mills NH operating levied on the NH group
(for a total of 17.8 mills oper. levied on the NH group)

Commercial personal (and industrial personal) pay the 5.0 mills supp/hh. The allowed exemption for commercial personal is 12 mills. The 12 mill exemption is reduced by the 5.0 mills supp/hh, leaving an allowed exemption of 7.0 mills to be applied to NH oper. millage. The 12.8 mills for NH oper. is reduced by 7.0 mills leaving a levy for commercial personal property of 5.8 mills NH.

$12.0 - 5.0 = 7.0$ allowed exemption

$12.8 - 7.0 = 5.8$ additional NH mills levied on commercial personal property

$5.0 + 5.8 = 10.8$ total operating mills (supp/hh & NH) levied on commercial personal property

Example 2:

A local school district levies the following operating millage:

16.8 mills supplemental/hold harmless levied on all property

and an additional 1.2 mills NH operating levied on the NH group

(for a total of 18.0 mills oper. levied on the NH group)

Commercial personal (and industrial personal) pay the 16.8 mills supp/hh. The allowed exemption for commercial personal is 12 mills. The 12 mill exemption is reduced by the 16.8 mills supp/hh, leaving an allowed exemption of 0.0* mills to be applied to NH oper. millage. The 1.2 mills for NH Oper. is reduced by 0.0 mills leaving a levy for commercial personal property of 1.2 mills NH.

$12.0 - 16.8 = 0.0^*$ allowed exemption

$1.2 - 0.0 = 1.2$ additional NH mills levied on commercial personal property.

*NOTE: Any time the supplemental/hold harmless millage is greater than the allowed exemption for either commercial personal or industrial personal property, the allowed exemption becomes zero (0.0).

Intermediate School Districts & Community Colleges: Report the extra-voted operating millage.

Column 7 Building & Site, Sinking Fund and Debt Millage Rates

Report the total of building & site, sinking fund and debt millage rates requested for each local school district on the line used for **All Property**. Do not report this total millage rate again on the **Non-Homestead** or **Commercial Personal** lines. If an extra line is used to report the taxable valuation of all property within a renaissance zone, report the total building and site, sinking fund and debt millage rate on this line.

You may require more than one copy of page four to list all of the local school districts, intermediate school district and community college information. Several copies have been included in this packet. If you need additional copies, please contact Darcy Marusich at (517) 335-1218 or marusichd@michigan.gov.

An example of a completed L-4402 Apportionment Report is included in this packet. It may help answer some of the questions that you have in completing this form.

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of _____ Grand _____ for the Year _____ 2002

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

[illegible]

Once Completed, mail to: Michigan Department of Treasury, State Tax Commission, Treasury Building, Lansing, Michigan 48922

Continued on page 2

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of _____ Grand _____ for the Year _____ 2002

This report is issued under the authority of P.A. 202 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

[illegible]

CERTIFICATION

I hereby certify that this report is a true statement of the taxable valuation of each assessing district and of all ad valorem millages apportioned by the County Board of Commissioners of the

County of _____ for the year _____

Signature of County Equalization Director

NOTARIZATION

_____, Notary Public

_____, County, Michigan

STATE OF MICHIGAN

County of _____ } ss.

Subscribed before me this

day of _____ year _____

My commission expires _____.

It is Important That All City and Valorem Taxes Be Entered On This Sheet. County Board of Commissioners Do Not Certify City Or Village Tax Rates. These Rates Are For Informational Purposes Only. List All School Districts On Page 4.

Continued on page 2

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

Use this sheet to list all authorities within the county such as; District Libraries, Fire Auth., DDA, etc.
List All School Districts On Page 4.

Continued on page 4

This report is issued under the authority of P.A. 262 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

[illegible]

**Statement Showing Taxable Valuations and Mills Apportioned by the County Board of
Commissioners of the County of CHIPPEWA for the Year 2008**

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

penalty of \$100.		Millages			
1 Taxing Gov. Authority	2 Taxable Valuation	3 Charter or Allocated	Extra Voted		6 Purpose
			4 EV Operating	5 Bldg.Site/Debt	
State Education Tax	970,044,163	6.0000			Excludes Ind Per Prop Tax Value
County	976,118,163	6.1327	2.5156		EV OPER: FIRE/AMB .4280 ROADS: .9890
Townships:					RECYCLE .4986 JAIL: .6000
BAY MILLS	44,735,300	1.0000			
BRUCE	59,216,787	1.6293	2.4687		RD IMPROV 2.4687
CHIPPEWA	7,250,700	1.6434			
DAFTER	31,398,400	1.6500			
DETOUR	46,641,010	1.6273	0.2500		LIBRARY .2500
DRUMMOND ISLAND	100,468,510	1.6187	2.7310		RDS 1.5; LIBRARY .25; GEN OP .9810
HULBERT	7,711,487	1.5942	5.7953		FIRE DEPT 2.8965 OPER 2.8988
KINROSS CHARTER	42,886,988	1.6500	1.5000		ROADS 1.500
PICKFORD	42,066,790	1.6313	4.4491		ROADS 2.9661; EMS 1.4830
RABER	32,846,700	1.6261	2.6834		RDS 1.9710; FIRE PROT .7124
RUDYARD	31,840,046	1.6273	2.9589	1.5500	RDS 1.9726; BLK TOP .9863 BOND 1.55
SOO	96,749,300	1.6083			
SUGAR ISLAND	33,867,722	1.6156	7.8030		WASTE 1.9278 FIRE DEPT 1.4688
					RDS 2.9376 AMB 1.4688
SUPERIOR	36,851,100	1.6277			
TROUT LAKE	23,052,200	1.6133		0.9200	BOND: TWP HALL .92
WHITEFISH	58,890,485	1.5791	1.4136		LIB .4566; FIRE/AMB .9570
TOWNSHIP TOTALS	696,473,525				

Once Completed, mail to: Michigan Department of Treasury, State Tax Commission, Treasury Building, Lansing, Michigan 48922.

Continued on page 2

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

CERTIFICATION

I hereby certify that this report is a true statement of the taxable valuation of each assessing district and of all ad valorem millages apportioned by the County Board of Commissioners of the

County of CHIPPEWA for the year 2008

Signature of County Equalization Director

SHARON H. KENNEDY, EQUALIZATION DIRECTOR

NOTARIZATION

Notary Public

County, Michigan

STATE OF MICHIGAN

County of CHIPPEWA } ss

Subscribed before me this

day of _____ year _____

My commission expires _____,

It is Important That All City ad Valorem Taxes Be Entered On This Sheet. County Board of Commissioners Do Not Certify City Or Village Rax Rates. These Rates Are For Informational Purposes Only. List All Authorities On Page 3. List All School Districts on Page 4.

Continued on page 3

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

Use this sheet to list all authorities within the county such as; District Libraries, Fire Auth., DDA*, etc.

Continued on page 4

*Only list the DDAs that levy their own millage under MCL 125.1662 Sec 12. Do not list DDAs that capture.

**Statement Showing Taxable Valuations and Mills Apportioned by the County Board of
Commissioners of the County of CHIPPEWA for the Year 2008**

PAGE 4

SCHOOLS

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

Report is mandatory. Failure to complete and file this report may result in a penalty of \$100.						Millages			
1 All Property	Non Home- Stead	Comm. Pers.	2 School Districts Name and Code	3 List Each Township/City Where Located Separately	4 Taxable Valuation For Each Township/City	5 ISD Only Allocated	Extra Voted		8 County Use (Notes)
							6 Operating	7 Bldg.Site/Debt	
X			SAULT AREA 17010	CITY OF SAULT STE MARIE	279,644,638			1.9000	
	X			CITY OF SAULT STE MARIE	134,056,225		17.9604		
		X		CITY OF SAULT STE MARIE	13,520,500		5.9604		
X				BRUCE TWP	58,465,344			1.9000	
	X			BRUCE TWP	12,725,734		17.9604		
		X		BRUCE TWP	329,500		5.9604		
X				DAFTER TWP	19,176,800			1.9000	
	X			DAFTER TWP	5,873,928		17.9604		
		X		DAFTER TWP	844,900		5.9604		
X				SOO TWP	96,749,300			1.9000	
	X			SOO TWP	30,545,841		17.9604		
		X		SOO TWP	3,653,500		5.9604		
X				SUGAR ISLAND TWP	33,867,722			1.9000	
	X			SUGAR ISLAND TWP	20,424,240		17.9604		
		X		SUGAR ISLAND TWP	210,200		5.9604		
X			DETOUR SCHOOL 17050	DETOUR TWP	46,641,010			2.2000	
	X			DETOUR TWP	25,579,065		18.0000		
		X		DETOUR TWP	333,400		6.0000		
X				DRUMMOND ISL TWP	100,468,510			2.2000	
	X			DRUMMOND ISL TWP	65,172,660		18.0000		
		X		DRUMMOND ISL TWP	708,100		6.0000		
X				RABER TWP	17,533,400			2.2000	
	X			RABER TWP	9,012,595		18.0000		
		X		RABER TWP	443,100		6.0000		
			CONTINUED.....						

IF YOU NEED MORE ROOM, DUPLICATE THIS SHEET

RIGHT CLICK ON THE 'Page 4 - Schools' TAB BELOW

SELECT 'Move or Copy'

IN THE 'Before Sheet' BOX, CLICK ON 'move to end'

CLICK IN THE 'Create a Copy' BOX

CLICK OK

SCHOOLS

penalty of \$100.

CLICK OK

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of CHIPPEWA for the Year 2008

PG 4 B

SCHOOLS

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

penalty of \$100.

						Millages			
1 All Property	Non Home- Stead	Comm. Pers.	2 School Districts Name and Code	3 List Each Township/City Where Located Separately	4 Taxable Valuation For Each Township/City	5 ISD Only Allocated	Extra Voted		8 County Use (Notes)
							6 Operating	7 Bldg.Site/Debt	
X			BRIMLEY AREA 17140	BAY MILLS TWP	44,735,300			6.2000	
	X			BAY MILLS TWP	25,905,522		18.0000		
		X		BAY MILLS TWP	436,300		6.0000		
X				CHIPPEWA TWP	7,250,700			6.2000	
	X			CHIPPEWA TWP	5,068,875		18.0000		
		X		CHIPPEWA TWP	152,900		6.0000		
X				DAFTER TWP	6,800,000			6.2000	
	X			DAFTER TWP	2,162,760		18.0000		
		X		DAFTER TWP	127,800		6.0000		
X				SUPERIOR TWP	36,851,100			6.2000	
	X			SUPERIOR TWP	16,725,820		18.0000		
		X		SUPERIOR TWP	1,496,700		6.0000		
X			WHITEFISH SCHOOL 17160	WHITEFISH TWP	58,890,485			1.2500	
	X			WHITEFISH TWP	43,467,230		18.0000		
		X		WHITEFISH TWP	468,100		6.0000		
X			TAHQUAMENON 48040	HULBERT TWP	7,711,487			1.1500	
	X			HULBERT TWP	5,297,459		18.0000		
		X		HULBERT TWP	35,642		6.0000		
X			LES CHENEAUX 49040	RABER TWP	109,800			2.6200	
	X			RABER TWP	7,000		18.0000		
		X		RABER TWP	-				
X			EUP ISD 17000		976,118,163	0.1990	0.7727		

IF YOU NEED MORE ROOM, DUPLICATE THIS SHEET

RIGHT CLICK ON THE 'Page 4 - Schools' TAB BELOW

SELECT 'Move or Copy'

IN THE 'Before Sheet' BOX, CLICK ON 'move to end'

CLICK IN THE 'Create a Copy' BOX

CLICK OK

2008 TAX RATE REQUEST

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County CHIPPEWA	2008 Taxable Value 976,118,163
Local Government Unit (County, Township, City, Village, K-12 School District, ISD, CC, or ANY Authority such as District Library, DDA, etc.) CHIPPEWA COUNTY	For LOCAL School Districts: Taxable Value excluding Principal Residence, Qualified Ag, Qualified Forest, Industrial Personal and Commercial Personal Properties. TIFA VALUE: \$14,108,018

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.

The following tax rates have been authorized for levy on the 2008 tax roll.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Source	Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	2007 Millage Rate Permanently Reduced by MCL 211.34d	2008 HEADLEE Millage Reduction Fraction	2008 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Millage Rollback Fraction	Maximum Allowable Millage Rate*	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
ALLOCATED	OPER	08/06	6.1500	6.1426	0.9984	6.1327	1.0000	6.1327	6.1327		2010
VOTED	FIRE/AMB	08/06	0.4293	0.4287	0.9984	0.4280	1.0000	0.4280		0.4280	2009
VOTED	ROADS	03/06	1.0000	0.9906	0.9984	0.9890	1.0000	0.9890		0.9890	2011
VOTED	RECYCLE	08/06	0.5000	0.4994	0.9984	0.4986	1.0000	0.4986		0.4986	2009
VOTED	JAIL	11/98	0.7500	0.7098	0.9984	0.7086	1.0000	0.7086		0.6000	2017

Prepared by SHARON H. KENNEDY	Telephone Number 906-635-6307	Title Equalization Director	Date 5/6/2008
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Certification: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

☐ Clerk	Signature	Type Name	Date
☐ Secretary	PASSED BY BD JUNE 9, 2008		
☐ Chairperson	Signature	Type Name	Date
☐ President			

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2008 for instructions on completing this section.

Total School District Operating Rates to be Levied (Supp/HH and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	-
For Commercial Personal	-
For All Other	-

*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5).