GRATIOT COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE THE 2026 REPORT OF TAXES TO BE APPORTIONED PURSUANT TO THE GENERAL PROPERTY TAX ACT

RESOLUTION NUMBER 26-463
ADOPTED OCTOBER 6, 2026

WHEREAS Section 36 of the General Property Tax Act requires each township clerk to submit to the county clerk on or before September 30 each year a statement which sets forth the amount of money to be raised in the township by taxation (MCL 211.36); and

WHEREAS Section 37 of the Act requires the Board of Commissioners to hold an Apportionment Session, and approve an Apportionment Report in October of each year (MCL 211.37); and

WHEREAS Section 52 of the Construction, Improvement, and Maintenance of Highways Act requires that the Board of Commissioners approve the Annual Apportionment Report at their annual October meeting (MCL 247.452); and

WHEREAS at the annual Apportionment Session, the Board of Commissioners must examine documents and records submitted to the Board that show the amount of money to be raised by ad valorem levies in each township or city for schools, highways, drains, township and city operations and all other purposes as authorized by law and required the correction of any defects or omissions with regard to those levies; and

WHEREAS the action of the Board of Commissioners concerning the spread of these levies is final, except in situations where a change is made to the equalization of the county through an equalization appeal to the Michigan Tax Tribunal or a levy passed at the November elections; and

WHEREAS the action of the Board of Commissioners for 2026 will be the official authorization for taxing authorities within the County to levy property taxes for 2026; and

WHEREAS the Gratiot County Equalization Department has prepared an Apportionment Report for consideration by the Board of Commissioners; and

WHEREAS the proposed Apportionment Report, upon approval, will provide final authorization for the levy of property taxes upon which taxing authorities depend to provide educational, health, economic development, public safety, and other services which are important to the wellbeing of the county economy and Gratiot County residents.

THEREFORE, BE IT RESOLVED that the 2026 Report of Taxes to be Apportioned showing the millage levies apportioned to various taxing authorities in Gratiot County is hereby approved in accordance with Section 37 of the General Property Tax Act (MCL 211.37); and

BE IT FURTHER RESOLVED that the Gratiot County Board of Commissioners, under the authority of MCL 211.37, directs that the millage rates specified in the attached 2026 Report of Taxes to be Apportioned for townships, cities, schools, and all other purposes as authorized by law shall be spread against the taxable value of properties on the proper assessment rolls of the townships, cities in the County.

The resolution set forth was offered by Commissioner _____ and supported by Commissioner_____.

A vote was thereupon taken on the foregoing resolution and the voter for such resolution was as follows:

AYES: _____

NAYS:_____

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)

)ss

COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the sixth day of October 2026, and that notice of such meeting was given as required by law.

_____

Angie Thompson, Gratiot County Clerk

2026 GRATIOT COUNTY APPORTIONMENT REPORT

County Name	Taxable Value	County Allocated Rate / SET	Est. County Allocated / SET Tax Dollars	Total County Extra Voted Operating Rate	Est. County EV Oper. Tax Dollars	Total County Debt Rate	Est. County Debt Tax Dollars	Total Est. County Tax Dollars	Total RenZone Taxable Value
Gratiot	2,015,015,615.00	5.5206	11,124,095.23	2.8716	5,786,318.84	0.0000	0.00	16,910,414.07	11,496,611.00
STATE ED. TAX	1,576,035,715.00	6.0000	9,456,214.29	0.0000	0.00	0.0000	0.00	0.00	0.00

Local Unit Name Townships Cities Villages Listed Alphabetically	Taxable Value	Total Allocated / Charter Rate	Est. Local Allocated / Charter Tax Dollars	Total Other Extra Voted / General Law Operating	Est. Local EV / GL Oper. Tax Dollars	Total Debt Rate	Est. Local Debt Tax Dollars	Total Est. Local Tax Dollars	Total RenZone Taxable Value
Arcada	89,062,158.00	0.9160	81,580.94	0.9000	80,155.94	0.0000	0.00	161,736.88	0.00
Bethany	131,577,964.00	0.8678	114,183.36	0.0000	0.00	0.0000	0.00	114,183.36	0.00
Elba	38,862,438.00	0.8877	34,498.19	1.4619	56,813.00	0.0000	0.00	91,311.18	0.00
Emerson	82,664,599.00	0.9652	79,787.87	1.5000	123,996.90	0.0000	0.00	203,784.77	0.00
Fulton	115,331,267.00	0.7574	87,351.90	0.9808	113,116.91	0.0000	0.00	200,468.81	0.00
Hamilton	50,516,695.00	0.9119	46,066.17	1.5000	75,775.04	0.0000	0.00	121,841.21	0.00
Lafayette	101,647,683.00	0.9080	92,296.10	1.9000	193,130.60	0.0000	0.00	285,426.70	0.00
Newark	121,424,607.00	0.9076	110,204.97	1.0000	121,424.61	0.0000	0.00	231,629.58	0.00
New Haven	171,701,930.00	0.7541	129,480.43	1.0000	171,701.93	0.0000	0.00	301,182.36	0.00
North Shade	104,696,712.00	0.9564	100,131.94	2.0000	209,393.42	0.0000	0.00	309,525.36	0.00
North Star	94,917,004.00	0.7107	67,457.51	1.5000	142,375.51	0.0000	0.00	209,833.02	0.00
Pine River	163,011,422.00	0.9000	146,710.28	1.0000	163,011.42	0.0000	0.00	309,721.70	0.00
Seville	75,607,767.00	0.7846	59,321.85	1.9922	150,625.79	0.0000	0.00	209,947.64	0.00
Sumner	60,850,922.00	0.8934	54,364.21	2.3963	145,817.06	0.0000	0.00	200,181.27	0.00
Washington	44,331,914.00	0.9190	40,741.03	1.4786	65,549.17	0.0000	0.00	106,290.20	0.00
Wheeler	131,736,246.00	1.0079	132,776.96	3.9703	523,032.42	0.0000	0.00	655,809.38	0.00
Alma	220,372,158.00	13.8410	3,050,171.04	5.1663	1,138,508.68	0.0000	0.00	4,188,679.72	0.00
Ithaca	85,726,855.00	13.6563	1,170,711.65	0.9791	83,935.16	2.2500	192,885.42	1,447,532.23	11,496,611.00
St Louis	73,901,034.00	12.3368	911,702.28	0.0000	0.00	0.0000	0.00	911,702.28	0.00
ASHLEY	14,727,552.00	9.4664	139,416.90	0.4921	7,247.43	0.0000	0.00	146,664.33	0.00
BRECKENRIDGE	35,184,309.00	16.7640	589,829.76	0.0000	0.00	0.0000	0.00	589,829.76	0.00
PERRINTON	7,162,379.00	9.2906	66,542.80	0.0000	0.00	0.0000	0.00	66,542.80	0.00

Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	Taxable Value	Total Operating Rate	Est. Authority Oper. Tax Dollars	Total Debt Rate	Est. Authority Debt Tax Dollars	Est. Total Authority Tax Dollars	Total RenZone Taxable Value
DDA - ALMA CITY	14,039,073.00	1.8942	26,592.81	0.0000	0.00	26,592.81	0.00
EMS - GRATIOT EMERGENCY SERVICES AUTHORITY	780,576,324.00	1.5000	1,170,864.49	0.0000	0.00	1,170,864.49	11,496,611.00
FIRE - ASHLEY AREA FIRE AUTHORITY	148,438,599.00	1.5000	222,657.90	0.0000	0.00	222,657.90	0.00
TRANSIT - ST. LOUIS ITHACA PINE RIVER TRANSIT AUTHORITY	322,639,311.00	0.8000	258,111.45	0.0000	0.00	258,111.45	11,496,611.00

Local K12 School District Name	Total Taxable Value	Total NonHomestead Taxable Value	Total Commercial Personal Taxable Value	Non Homestead Operating Rate	Est. NH Operating Tax Dollars	Total Debt / Sinking Fund / Bldg Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Est. Local K12 School Tax Dollars	Total RenZone Taxable Value	Non Homestead Comm.Pers. Operating Rate
ALMA PUBLIC SCHOOLS	487,609,485.00	170,893,429.00	11,649,400.00	18.0000	3,145,978.12	7.0000	3,413,266.40	6,559,244.52	0.00	6.0000
ASHLEY COMMUNITY SCHOOLS	69,536,385.00	13,817,686.00	283,900.00	18.0000	250,421.75	8.4000	584,105.63	834,527.38	0.00	6.0000
BRECKENRIDGE COMM SCHOOLS	281,929,585.00	53,716,653.00	1,710,600.00	17.6868	959,803.54	3.8000	1,071,332.42	2,031,135.96	0.00	5.6868
CARSON CITY CRYSTAL AREA SD	117,618,253.00	22,770,024.00	56,300.00	17.4670	398,031.80	2.6200	308,159.82	706,191.62	0.00	5.4670
FULTON SCHOOLS	280,307,834.00	57,706,439.00	4,599,800.00	17.7146	1,048,532.50	4.5442	1,273,774.86	2,322,307.36	0.00	5.7146
ITHACA PUBLIC SCHOOLS	488,016,781.00	106,569,801.00	3,615,000.00	18.0000	1,939,946.42	2.0000	999,026.78	2,938,973.20	11,496,611.00	6.0000
MERRILL COMM SCHOOL DISTRICT	17,649,127.00	3,370,200.00	2,106,000.00	18.0000	73,299.60	5.0000	88,245.63	161,545.23	0.00	6.0000
OVID ELSIE AREA SCHOOLS	18,376,801.00	2,434,306.00	0.00	18.0000	43,817.51	7.8000	143,339.05	187,156.56	0.00	6.0000
SHEPHERD PUBLIC SCHOOL DIST	4,540,750.00	702,713.00	0.00	18.0000	12,648.83	7.0000	31,785.25	44,434.08	0.00	6.0000
ST JOHNS PUBLIC SCHOOLS	4,893,831.00	1,045,661.00	126,700.00	18.0000	19,582.10	7.0000	34,256.82	53,838.92	0.00	6.0000
ST LOUIS PUBLIC SCHOOLS	242,041,758.00	69,502,284.00	3,363,400.00	16.6914	1,175,869.47	7.0000	1,694,292.31	2,870,161.78	0.00	4.6914
TR-ALMA Fr VESTABURG	402,155.00	0.00	0.00	18.0000	0.00	7.0000	2,815.09	2,815.09	0.00	6.0000
TR-FULTON/	1,695,005.00	0.00	0.00	17.7146	0.00	4.5442	7,702.44	7,702.44	0.00	5.7146
TR-ITHACA PS DEBT	144,640.00	81,660.00	0.00	18.0000	1,469.88	2.0000	289.28	1,759.16	0.00	6.0000
VESTABURG COMMUNITY SCHOOLS	253,225.00	0.00	0.00	18.0000	0.00	8.6000	2,177.74	2,177.74	0.00	6.0000

Community College Name	Taxable Value	Total Operating Rate	Est. Community College Oper. Tax Dollars	Total Debt Rate	Est. Community College Debt Tax Dollars	Est. Total Community College Tax Dollars	Total RenZone Taxable Value
MONTCALM CC	118,273,633.00	2.5987	307,357.69	0.0000	0.00	307,357.69	0.00

Intermediate School District Name	Taxable Value	ISD Allocated Rate	Est. ISD Allocated Tax Dollars	ISD Total EV Operating Rate	Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	ISD Total Debt Rate	Est. ISD Debt Tax Dollars	Est. Total ISD Tax Dollars	Total RenZone Taxable Value
CLINTON	23,270,632.00	0.1972	4,588.97	3.5576	82,787.60	0.0000	0.00	87,376.57	0.00
GRATIOT-ISABELLA	1,856,224,378.00	0.2640	490,043.24	5.2000	9,652,366.77	0.0000	0.00	10,142,410.01	11,496,611.00
MONTCALM	117,871,478.00	0.1678	19,778.83	4.6460	547,630.89	0.0000	0.00	567,409.72	0.00
SAGINAW	17,649,127.00	0.1448	2,555.59	4.4876	79,202.22	0.0000	0.00	81,757.81	0.00

Township / City	Village	School Code	Local School District	Total Homestead Property Tax Rate	Total NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
Arcada		29010	ALMA PUBLIC SCHOOLS	28.6722	46.6722	28.6722	46.6722
Arcada		29060	ITHACA PUBLIC SCHOOLS	23.6722	41.6722	23.6722	41.6722
Bethany		29040	BRECKENRIDGE COMM SCHOOLS	24.5240	42.2108	24.5240	42.2108
Bethany		29100	ST LOUIS PUBLIC SCHOOLS	27.7240	44.4154	27.7240	44.4154
Elba		19120	OVID ELSIE AREA SCHOOLS	29.7966	47.7966	29.7966	47.7966
Elba		29020	ASHLEY COMMUNITY SCHOOLS	32.1058	50.1058	32.1058	50.1058
Elba	ASHLEY	29020	ASHLEY COMMUNITY SCHOOLS	42.0643	60.0643	42.0643	60.0643
Elba		29060	ITHACA PUBLIC SCHOOLS	25.7058	43.7058	25.7058	43.7058
Emerson		29010	ALMA PUBLIC SCHOOLS	30.8214	48.8214	30.8214	48.8214
Emerson		29040	BRECKENRIDGE COMM SCHOOLS	27.6214	45.3082	27.6214	45.3082
Emerson		29060	ITHACA PUBLIC SCHOOLS	25.8214	43.8214	25.8214	43.8214
Emerson		29100	ST LOUIS PUBLIC SCHOOLS	30.8214	47.5128	30.8214	47.5128
Fulton		19140	ST JOHNS PUBLIC SCHOOLS	28.3852	46.3852	28.3852	46.3852
Fulton		29050	FULTON SCHOOLS	27.6386	45.3532	27.6386	45.3532
Fulton	PERRINTON	29050	FULTON SCHOOLS	36.9292	54.6438	36.9292	54.6438
Fulton		29060	ITHACA PUBLIC SCHOOLS	25.0944	43.0944	25.0944	43.0944
Hamilton		29020	ASHLEY COMMUNITY SCHOOLS	32.1681	50.1681	32.1681	50.1681
Hamilton		29060	ITHACA PUBLIC SCHOOLS	25.7681	43.7681	25.7681	43.7681
Lafayette		29040	BRECKENRIDGE COMM SCHOOLS	27.9642	45.6510	27.9642	45.6510
Lafayette		29060	ITHACA PUBLIC SCHOOLS	26.1642	44.1642	26.1642	44.1642
Lafayette		73230	MERRILL COMM SCHOOL DISTRICT	28.3326	46.3326	28.3326	46.3326
New Haven		29050	FULTON SCHOOLS	27.6545	45.3691	27.6545	45.3691
New Haven		29060	ITHACA PUBLIC SCHOOLS	25.1103	43.1103	25.1103	43.1103
New Haven		29064	TR-ITHACA PS DEBT	25.1103	43.1103	25.1103	43.1103
New Haven		59020	CARSON CITY CRYSTAL AREA SD	27.6788	45.1458	27.6788	45.1458
Newark		29050	FULTON SCHOOLS	27.8080	45.5226	27.8080	45.5226
Newark		29060	ITHACA PUBLIC SCHOOLS	25.2638	43.2638	25.2638	43.2638
North Shade		29050	FULTON SCHOOLS	27.3568	45.0714	27.3568	45.0714
North Shade		29053	TR-FULTON/	27.3568	45.0714	27.3568	45.0714
North Shade		59020	CARSON CITY CRYSTAL AREA SD	27.3811	44.8481	27.3811	44.8481
North Star		29020	ASHLEY COMMUNITY SCHOOLS	31.9669	49.9669	31.9669	49.9669
North Star		29060	ITHACA PUBLIC SCHOOLS	25.5669	43.5669	25.5669	43.5669
Pine River		29010	ALMA PUBLIC SCHOOLS	29.5562	47.5562	29.5562	47.5562
Pine River		29100	ST LOUIS PUBLIC SCHOOLS	29.5562	46.2476	29.5562	46.2476
Pine River		37060	SHEPHERD PUBLIC SCHOOL DIST	29.5562	47.5562	29.5562	47.5562
Seville		29010	ALMA PUBLIC SCHOOLS	29.6330	47.6330	29.6330	47.6330
Seville		29018	TR-ALMA Fr VESTABURG	32.2317	50.2317	32.2317	50.2317
Seville		37060	SHEPHERD PUBLIC SCHOOL DIST	29.6330	47.6330	29.6330	47.6330
Seville		59150	VESTABURG COMMUNITY SCHOOLS	33.1815	51.1815	33.1815	51.1815
Sumner		29010	ALMA PUBLIC SCHOOLS	30.1459	48.1459	30.1459	48.1459
Sumner		29060	ITHACA PUBLIC SCHOOLS	25.1459	43.1459	25.1459	43.1459
Sumner		29064	TR-ITHACA PS DEBT	25.1459	43.1459	25.1459	43.1459
Washington		19120	OVID ELSIE AREA SCHOOLS	29.8446	47.8446	29.8446	47.8446
Washington		19140	ST JOHNS PUBLIC SCHOOLS	29.0446	47.0446	29.0446	47.0446
Washington		29020	ASHLEY COMMUNITY SCHOOLS	32.1538	50.1538	32.1538	50.1538
Washington		29050	FULTON SCHOOLS	28.2980	46.0126	28.2980	46.0126
Washington		29060	ITHACA PUBLIC SCHOOLS	25.7538	43.7538	25.7538	43.7538
Wheeler		29040	BRECKENRIDGE COMM SCHOOLS	28.6344	46.3212	28.6344	46.3212
Wheeler	BRECKENRIDGE	29040	BRECKENRIDGE COMM SCHOOLS	45.3984	63.0852	45.3984	63.0852
Wheeler		73230	MERRILL COMM SCHOOL DISTRICT	29.0028	47.0028	29.0028	47.0028
Alma		29010	ALMA PUBLIC SCHOOLS	45.8635	63.8635	45.8635	63.8635
Ithaca		29060	ITHACA PUBLIC SCHOOLS	43.0416	61.0416	43.0416	61.0416
St Louis		29100	ST LOUIS PUBLIC SCHOOLS	39.9930	56.6844	42.2430	58.9344

Local Municipality (Twp/City/Vlg)	ALL Purpose(s) of Qualifying Special Assessment Millage Rates for the Local Municipality Listed	Total of All Special Assessment Rates Levied UNITWIDE
St Louis	Fire/Police/Ems Combined - 120	2.2500