Montmorency County

2025 APPORTIONMENT REPORT

Presented to:

Montmorency County Board of Commissioners

Thursday, October 23, 2025

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Montmorency COUNTY EQUALIZATION DEPARTMENT

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TO: Montmorency County Board of Commissioners DATE: Oct 23th 2025

FROM: Amber Woehlert, MAAO
Montmorency County Equalization Director

Re: 2025 Montmorency County Apportionment Report

Ladies and Gentlemen,

The Montmorency County Equalization Department has prepared this report to present an in-depth analysis of the Montmorency County tax levies as they relate to County, Townships, Villages, Local School Districts, Intermediate School Districts, and Community Colleges. The statutory responsibility of the County Board of Commissioners is contained in Section 37 of the General Property Tax Law, Public Act 206 of 1893 as amended, Section 211.1 through 211.157:

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) 1 applies." Amended by PA 415 of 1994, Sub-Section 1, effective December 29, 1994.

This report is a result of a study performed in each and every class of real property and all personal property in all 8 townships in Montmorency County.

The Equivalent State Equalized Values for Special Act Parcels, i.e. **Act 198** (Industrial Facilities Exemptions) and **Act 255** (Commercial Facilities Exemption) are not part of the C.E.V. (County Equalized Value), for the Apportionment Report.

All county equalized values are subject to review and change by the Michigan State Tax Commission until the fourth Monday in May, when the final order is issued.

The resolution adopting the 2025 Montmorency County Apportionment Report as listed on the following pages.

Respectfully submitted,

Amber Woehlert

Amber Woehlert, MAAO
Montmorency County Equalization Director

YEAR: 2025

COUNTY	COUNTY ALLOCATED RATE		TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL COUNTY DEBT RATE
Montmorency	4.941		4.2409	9.1819

LOCAL UNIT	TOTAL ALLOCATED/ CHARTER RATE		TOTAL OTHER EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL DEBT RATE	COMMUNITY COLLEGE NAME	TOTAL OPERATING RATE	TOTAL DEBT RATE
Albert	0.6388		6.0782	6.7170			
Avery	0.8518		3.9613	4.8131			
Briley	0.8745		5.0576	5.9321			
Hillman	0.9269		2.7038	3.6307			
Loud	0.8791		3.8802	4.7593			
Montmorency	0.7775		3.5000	4.2775			
Rust	0.8500		3.6273	4.4773			
Vienna	0.8859		3.8356	4.7215			
Village of Hillman	10.5000		0.0000	10.5000			

INTERMEDIATE SCHOOL DISTRICT NAME (ISD)	ISD Allocated Rate	ISD Total Vocational / Special Ed Rate	ISD TOTAL DEBT RATE	ISD Enhancement Rate	AUTHORITY NAME (DDA, DIST LIBRARY, TRANSIT, REC AUTH, FIRE AUTH, ETC) ADD IF NEW	TOTAL AUTHORITY OPERATING RATE	TOTAL AUTHORITY DEBT RATE
AMA	0.2094	1.9335					
Cheboygan-Otsego-Presque Isle	0.2576	1.4482					

LOCAL K-12 SCHOOL DISTRICT NAME	TOTAL HOLD HARMLESS/ SUPPLEMENTAL RATE	TOTAL WHOLE NON-HOMESTEAD RATE	TOTAL DEBT/SINKING FUND/BLDG SITE RATE	TOTAL NON- HOMESTEAD OPERATE FOR COMM PERS	TOTAL RECREATIONAL RATE
Altanta		18.00000	2.3000	6	
Hillman		17.71640	0.9705	6	
Johannesburg-Lewiston		17.93840	2.3500	6	

Statement showing Mills Apportioned by the County Board of Commissioners

for the County of Montmorency for the Year 2025

(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est County Allocated/ SET Tax Dollars	(E) Total County Extra Voted Operating Rate	(F) Estimated County Extra Voted Operating Tax Dollars	(G) Total County Debt Rate	(H) Estimated County Debt Tax Dollars	(I) Total Estimated County Tax Dollars
Montmorency	$ 660,280,799	4.9410	$ 3,262,447	4.2409	$ 2,800,185	0	$ -	$ 6,062,632
STATE ED TAX	$ 660,280,799	6.0000	$ 3,961,685	**Taxable Value for SET excludes the Industrial Personal Class of Property**				

****Sections (B) and (K) exclude Renaissance Zone Taxable Value**

(J) Local Unit Name	(K) Taxable Value	(L)Total Allocated / Charter Rate	(M) Estimated Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating Rate	(O) Estimated Local Extra Voted Operating Tax Dollars	(P) Total Debt Rate	(Q) Estimated Local Debt Tax Dollars	(R) Total Estimated Local Tax Dollars
Albert	$ 207,793,067	0.6388	$ 132,738	6.0782	$ 1,263,008	0	$ -	$ 1,395,746
Avery	$ 38,200,430	0.8518	$ 32,539	3.9613	$ 151,323	0	$ -	$ 183,862
Briley	$ 91,284,537	0.8745	$ 79,828	5.0576	$ 461,681	0	$ -	$ 541,509
Hillman	$ 102,249,746	0.9269	$ 94,775	2.7038	$ 276,463	0	$ -	$ 371,238
Loud	$ 20,859,224	0.8791	$ 18,337	3.8802	$ 80,938	0	$ -	$ 99,275
Montmorency	$ 110,315,865	0.7775	$ 85,771	3.5000	$ 386,106	0	$ -	$ 471,876
Rust	$ 42,835,849	0.8500	$ 36,410	3.6273	$ 155,378	0	$ -	$ 191,789
Vienna	$ 43,559,042	0.8859	$ 38,589	3.8356	$ 167,075	0	$ -	$ 205,664
Village of Hillman	$ 21,772,330	10.5000	$ 228,609	0.0000	$ -	0	$ -	$ 228,609

Statement showing Mills Apportioned by the County Board of Commissioners
for the County of Montmorency for the Year 2025 Local K12 School District & Library

(A) Local K12 School District Name	(B) Total Taxable Value*	(C) Total Non Homestead Taxable Value*	(D) Total Commercial Personal Taxable Value*	(E) HH / Supplemental Rate	(F) Estimated HH / Supplemental Tax Dollars	(G) Non-Homestead Operating Rate	(H) Estimated Non-Homestead Operating Tax Dollars	(I) Total Debt / Sinking Fund / Bldg Site Rate	(J) Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Estimated Recreational Tax Dollars	(M) Total Estimated Local K12 School Tax Dollars
****Sections (B), (C), and (D) exclude Renaissance Zone Taxable Value**												
Atlanta	$ 221,159,053	$ 120,323,870		0	$ -	18.00000	$ 2,165,830	2.3000	$ 508,666	0	$ -	$ 2,674,498
Hillman	$ 230,924,999	$ 114,015,207		0	$ -	17.71640	$ 2,019,939	0.9705	$ 224,113	0	$ -	$ 2,244,052
Johannesburg-Lewiston	$ 227,977,565	$ 138,651,323		0	$ -	17.93840	$ 2,487,183	2.3500	$ 535,747	0	$ -	$ 3,022,930
TOTALS:	**$ 680,061,617**	**$ 372,990,400**	**$ -**				**$ 6,672,952**		**$1,268,526**			**$ 7,941,480**

Statement showing Mills Apportioned by the County Board of Commissioners

for the County of Montmorency for the Year 2025 ISD and Community College

(A) Community College Name	(B) Total Taxable Value*	(C) Total Operating Rate	(D) Estimated Comm College Operating Tax Dollars	(E) Total Debt Rate	(F) Estimated Comm College Debt Tax Dollars	(G) Estimated Total Comm College Tax Dollars
		0	$ -		$ -	$ -

****Sections (B) and (I) exclude Renaissance Zone Taxable Value**

(H) Intermediate School District Name	(I) Taxable Value*	(J) ISD Allocated Rate	(K) Estimated ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	(N) ISD Total Extra Rate	(O) Estimated Debt Tax Dollars	(P) Estimated Total ISD Tax Dollars
AMA	$ 427,027,595	0.2094	$ 89,420	1.9335	$ 825,658	0	$ -	$ 915,077
CHEBOYGAN-OTSEGO-PRESQUE ISLE (COP)	$ 227,977,565	0.2576	$ 58,727	1.4482	$ 330,157	0	$ -	$ 388,884

2025 Projected Revenue for Montmorency County, Michigan

****figures taken from the submitted 2025 L-4029's****

Unit	Rate (Mils)	Taxable Value	Projected Revenue
County Operating	4.9410	$ 660,280,799	$ 3,262,447
Sheriff Operating	0.9802	$ 660,280,799	$ 647,207
MSU Extension	0.2450	$ 660,280,799	$ 161,768
Library	0.5881	$ 660,280,799	$ 388,311
Roads	0.9802	$ 660,280,799	$ 647,207
Council On Aging	0.9588	$ 660,280,799	$ 633,077
Veterans	0.0965	$ 660,280,799	$ 63,717
Total County	**8.7898**	$ 660,280,799	**$ 5,803,734**

Unit	Rate (Mils)	Taxable Value	Projected Revenue	Total Revenue
Albert Township		$ 207,793,067		
Operating	0.6388		$ 132,738.21	
Roads	0.4891		$ 101,631.59	
Cemetary/Parks	0.4891		$ 101,631.59	
Fire/EMS	5.1000		$ 1,059,744.64	
Township Totals	6.717	$ 207,793,067		$ 1,395,746.03
Avery Township		$ 38,200,430		
Operating	0.8518		$ 32,539.13	
Operating Extra	0.1078		$ 4,118.01	
Fire	0.9597		$ 36,660.95	
Fire Extra	0.9743		$ 37,218.68	
Ambulance	1.9195		$ 73,325.73	
Township Totals	4.8131	$ 38,200,430		$ 183,862.49
Briley Township		$ 91,284,537		
Operating	0.8745		$ 79,828.33	
Cemetary	0.2363		$ 21,570.54	
Roads	0.9453		$ 86,291.27	
Ambulance	1.928		$ 175,996.59	
Fire	0.984		$ 89,823.98	
Fire Extra	0.964		$ 87,998.29	
Township Totals	5.9321	$ 91,284,537		$ 541,509.00
Hillman Township		$ 102,249,746		
Operating	0.9269		$ 94,775.29	
Fire	0.7374		$ 75,398.96	
ALS	1.9664		$ 201,063.90	
Township Totals	3.6307	$ 102,249,746		$ 371,238.15
Loud Township		$ 20,859,224		
Operating	0.8791		$ 18,337.34	
Ambulance	1.938		$ 40,425.18	
Fire	0.969		$ 20,212.59	
Fire Extra	0.9732		$ 20,300.20	
Township Totals	4.7593	$ 20,859,224		$ 99,275.30
Montmorency Township		$ 110,315,865		
Operating	0.7775		$ 85,770.59	
ALS	2		$ 220,631.73	
Fire	0.75		$ 82,736.90	
Transfer Site	0.75		$ 82,736.90	
Township Totals	4.2775	$ 110,315,865		$ 471,876.11
Rust Township		$ 42,835,849		
Operating	0.85		$ 36,410.47	
Fire	0.7254		$ 31,073.12	
ALS	1.9346		$ 82,870.23	
Roads	0.9673		$ 41,435.12	
Township Totals	4.4773	$ 42,835,849		$ 191,788.95
Vienna Township		$ 43,559,042		
Operating	0.8859		$ 38,588.96	
Fire	0.9578		$ 41,720.85	
Fire Extra	0.4789		$ 20,860.43	
Ambulance	1.92		$ 83,633.36	
Roads	0.4789		$ 20,860.43	
Township Totals	4.7215	$ 43,559,042		$ 205,664.02
Hillman Village				
Operating	10.5	$ 21,772,330	$ 228,609.47	

2025 Apportioned Mills Listing – Montmorency County

****figures taken from the submitted 2025 L-4029's****

Entity	Millage	Election	Expiration
Montmorency County			
Operating	4.9410	NA	NA
Veterans	0.0965	5/2022	NA
MSU Ext	0.2450	8/2024	12/2029
Library	0.5881	8/2024	12/2027
Sheriff Operating	0.9802	8/2024	12/2027
Roads	0.9802	8/2024	12/2028
COA	0.9588	8/2020	12/2025
Albert Township			
Operating	0.6388	NA	
Raods	0.4891	11/2024	12/2027
Cemetary/Park	0.4891	8/2024	12/2025
Avery Township			
Operating	0.8518	NA	NA
Operating Extra	0.1078	11/2022	12/2025
Fire	0.9597	11/2022	12/2025
Fire Extra	0.9743	8/2024	12/2025
Ambulance	1.9195	11/2022	12/2025
Briley Township			
Operating	0.8745	NA	NA
Cemetary	0.2363	3/2020	12/2029
Raods	0.9453	8/2020	12/2030
Ambulance	1.9280	5/2023	12/2025
Fire	0.9840	8/2024	12/2026
Fire Extra	0.9640	8/2022	12/2026
Hillman Township			
Operating	0.9269	NA	NA
Fire	0.7374	8/2024	12/2028
ALS	1.9664	8/2024	12/2028
Loud Township			
Operating	0.8791	NA	NA
Ambulance	1.9380	11/2022	12/2025
Fire	0.9690	11/2022	12/2025
Fire Extra	0.9732	8/2024	12/2025
Montmorency Township			
Operating	0.7775	NA	NA
ALS	2.0000	8/2024	12/2027
Fire	0.7500	8/2024	12/2027
Transfer Site	0.7500	8/2024	12/2027
Rust Township			
Operating	0.8500	NA	NA
Fire	0.7254	8/2024	12/2028
ALS	1.9346	8/2024	12/2028
Roads	0.9673	8/2024	12/2027
Vienna Township			
Operating	0.8859	NA	NA
Fire	0.9578	8/2022	12/2031
Fire Extra	0.4789	8/2022	12/2025
Ambulance	1.9200	8/2024	12/2027
Roads	0.4789	8/2022	12/2025
Hillman Village			
Operating	10.5000	8/2019	NA

2025 Apportioned Mills Listing – Montmorency County

****figures taken from the submitted 2025 L-4029's****

Entity	Millage	Election	Expiration
Atlanta CS			
Operating	17.1818	11/2024	11/2030
Operating Extra	0.8182	5/2023	12/2029
Debt	1.3800	08/2016	12/2030
Debt	0.9200	08/2016	12/2031
Hillman CS			
Operating	17.7164	02/2024	12/2028
Sinking	0.9705	11/2018	12/2028
Johannesburg/Lewiston			
Operating	17.9384	11/2022	12/2033
Debt	2.3500	NA	12/2046
AMA			
Operating	0.2094	NA	NA
Special ED	0.6292	NA	NA
Special ED Extra	1.3043	11/2016	12/2026
COP Intermediate			
Operating	0.2576	08/2024	12/2028
Special ED	0.8232	Fixed	
Special ED (extra voted)	0.6250	05/2021	12/2026