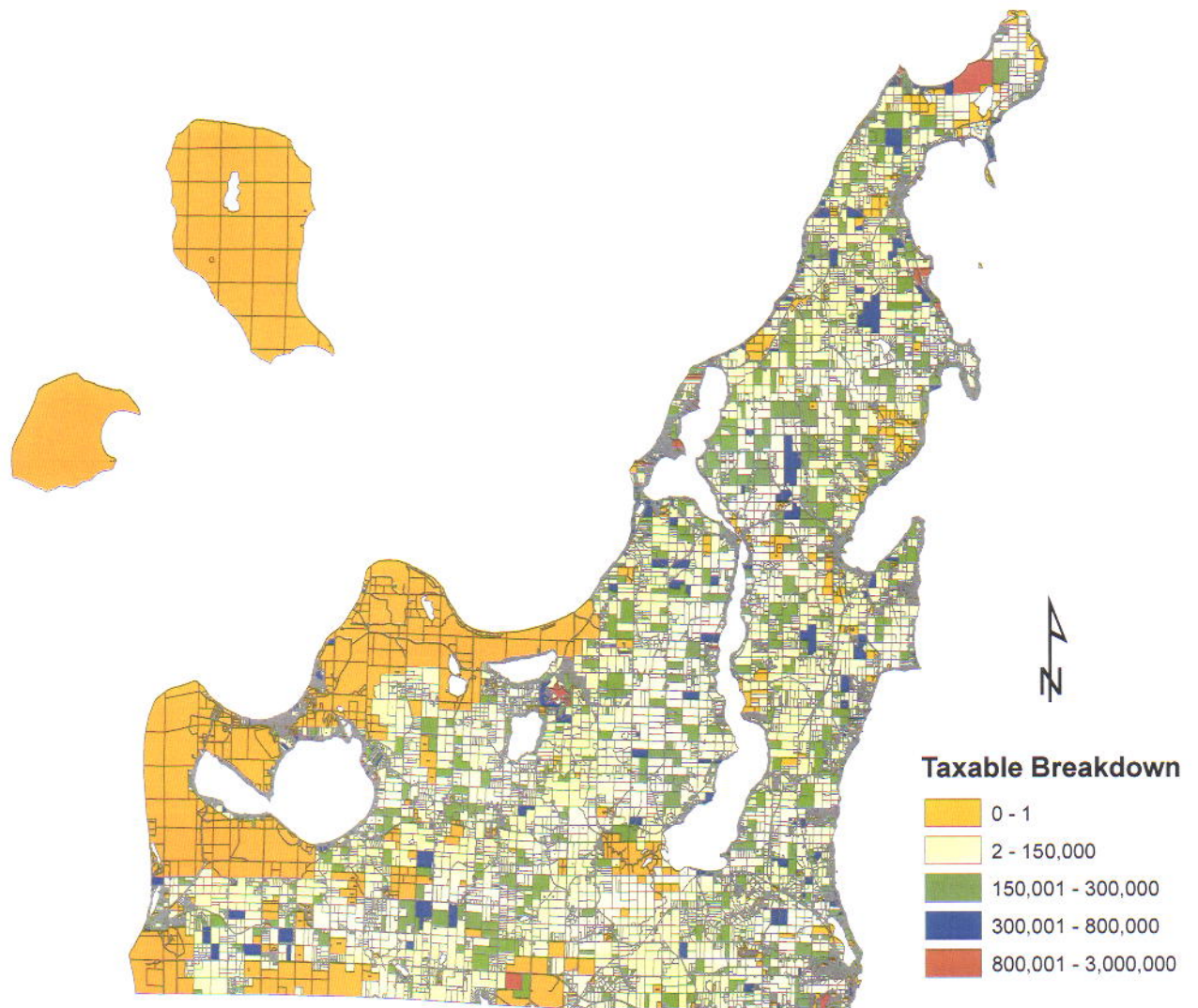


2011 Leelanau County Apportionment Report





LEELANAU COUNTY EQUALIZATION DEPARTMENT

8527 E. Government Center Dr., Ste 102
Suttons Bay, MI 49682
231-256-9823

November 15, 2011

Board of Commissioners
Leelanau County
8527 E. Government Center Dr., Ste 101
Suttons Bay, MI 49682

Ladies and Gentlemen:

The Leelanau County Equalization Department has prepared this report authorized by the Executive Committee of the Leelanau County Board of Commissioners. This report presents an in-depth analysis of Leelanau County tax levies as they relate to County, Townships, Villages, City, Local School Districts and Intermediate School Districts.

The statutory responsibility of the County Board of Commissioners is contained in Section 37 of the General Property Tax Law, Public Act 206 of 1983 as amended, Sections 211.1 through 211.157:

Sec. 37. The county board of commissioners, at its annual session in October in 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 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 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 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 as authorized by law, shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board, and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies.

Last amended 1994, Act 415, Immediate effect, December 29, 1994.

Respectfully submitted,

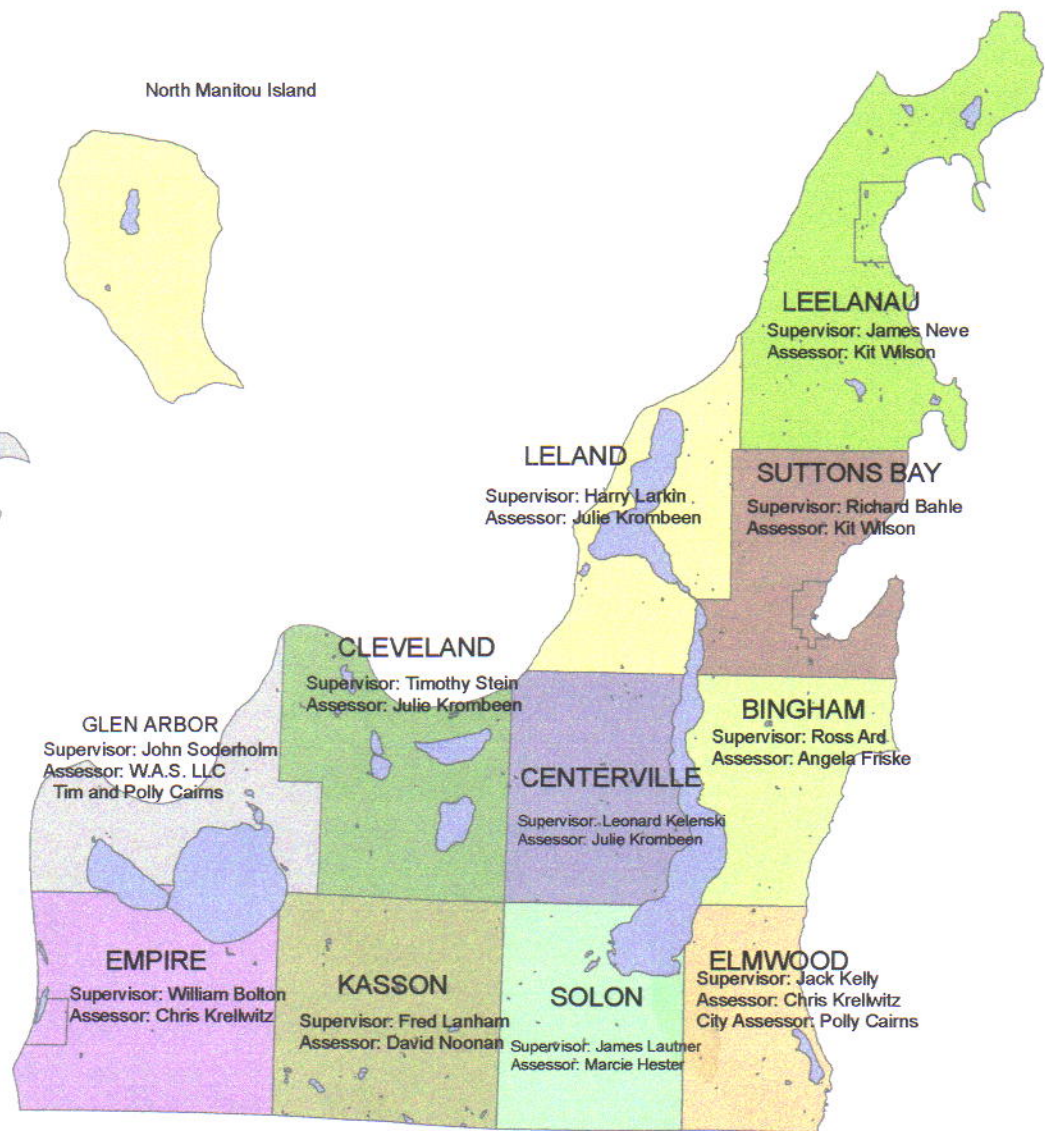
Laurie A. Spencer, Director

North & South Fox Islands

LEELANAU COUNTY

North Manitou Island

South Manitou Island



**LEELANAU COUNTY
TOP TEN OWNERS
(RANKED BY TAXABLE VALUE)**

The Top Ten Owners Currently Provide
2.07% of the Total Taxable Value

Rank	Owner Name	Product or Service	Taxable Value	% Of Total Taxable Value
1	CONSUMERS ENERGY	Utility	13,537,943	0.57%
2	BAYBERRY GROUP INC	Real Estate	5,113,103	0.22%
3	TOMS FOOD MARKET INC	Shopping Center	5,041,141	0.22%
4	MICHIGAN CONSOLIDATED GAS CO	Utility	4,519,160	0.21%
5	SUTTONS POINTE DEVELOPMENT LLC	Condos	4,262,260	0.18%
6	CHERRYLAND RURAL ELECTRIC	Utility	4,247,810	0.18%
7	CRARY RACHAEL L TRUSTEE	Private	3,481,120	0.15%
8	LIADSA LLC	Private	3,229,340	0.14%
9	FIRSTMERIT BANK	Bank	2,934,654	0.12%
10	CENTERPOINTE UNLIMITED LLC	Office	2,805,200	0.12%
TOTAL TOP 10 TAXABLE VALUES			49,171,731	
2011 COUNTY TOTAL TAXABLE VALUE			2,375,556,756	2.07%

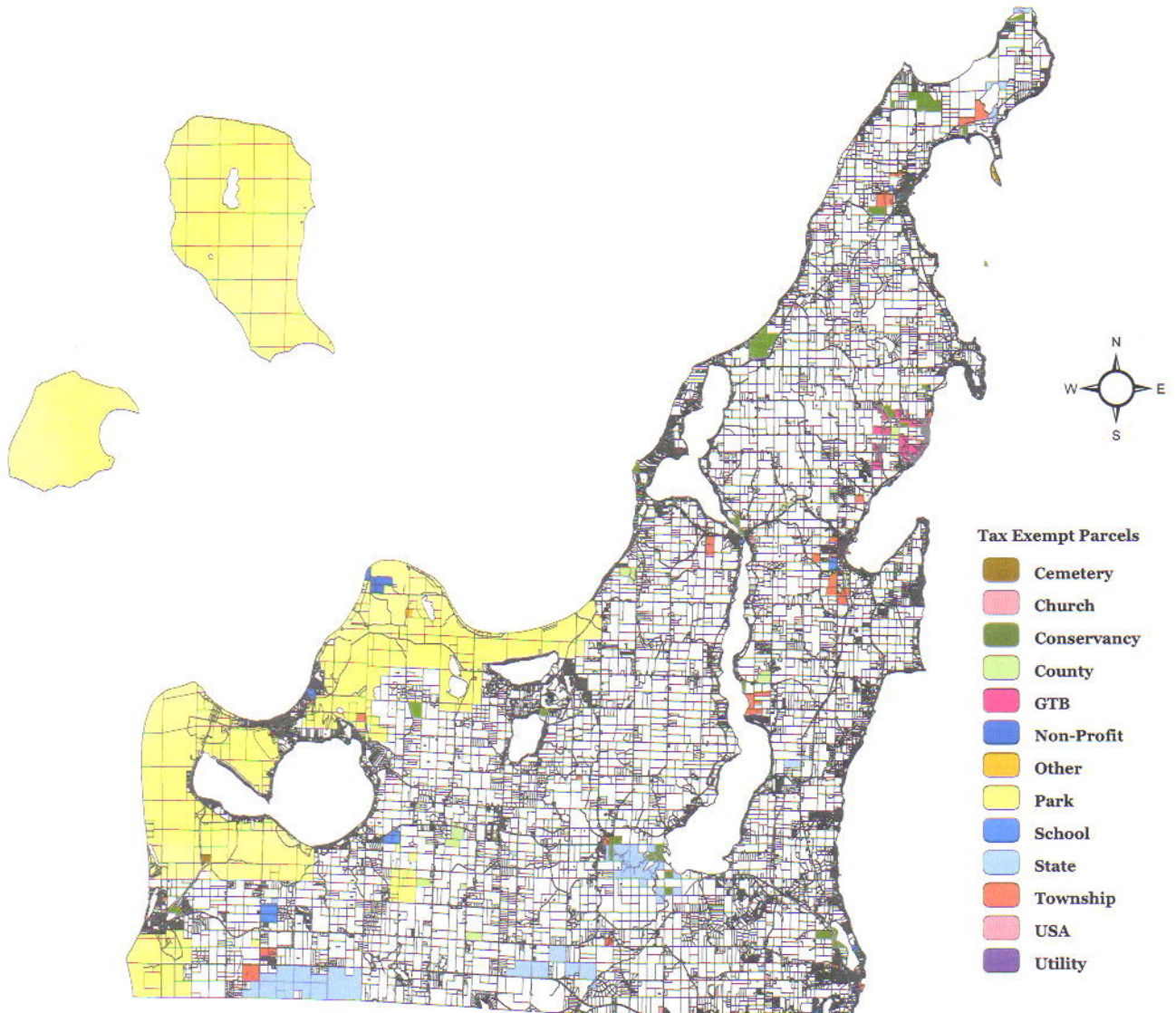
2011 Figures are subject to change by the Michigan Tax Tribunal, The State Tax Commission, and the July/December Board of Review

2011
LEELANAU COUNTY
TOP TEN OWNERS
(RANKED BY SEV VALUE)

The Top Ten Owners Currently Provide
1.88% of the Total SEV Value

Rank	Owner Name	Count	SEV Value	% Of Total SEV Value
1	CONSUMERS ENERGY	34	13,687,190	0.39%
2	BAYBERRY GROUP INC	156	9,865,100	0.28%
3	CHERRY BAY ORCHARDS INC	39	6,605,150	0.19%
4	THREE BAY DEVELOPMENT LLC	35	5,818,320	0.17%
5	CRARY RACHAEL L TRUSTEE	3	5,625,000	0.16%
6	MIRADA LLC	4	5,594,800	0.16%
7	TOMS FOOD MARKET INC	10	5,133,160	0.15%
8	FISHER PROPERTIES INC	20	4,693,340	0.13%
9	MICHIGAN CONSOLIDATED GAS CO	19	4,519,160	0.13%
10	CHERRYLAND RURAL ELECTIC	15	4,270,880	0.12%
TOTAL TOP 10 SEV VALUES			65,812,100	
2011 COUNTY TOTAL SEV VALUE			3,500,610,158	1.88%

Leelanau County 2011 Tax Exempt Parcels

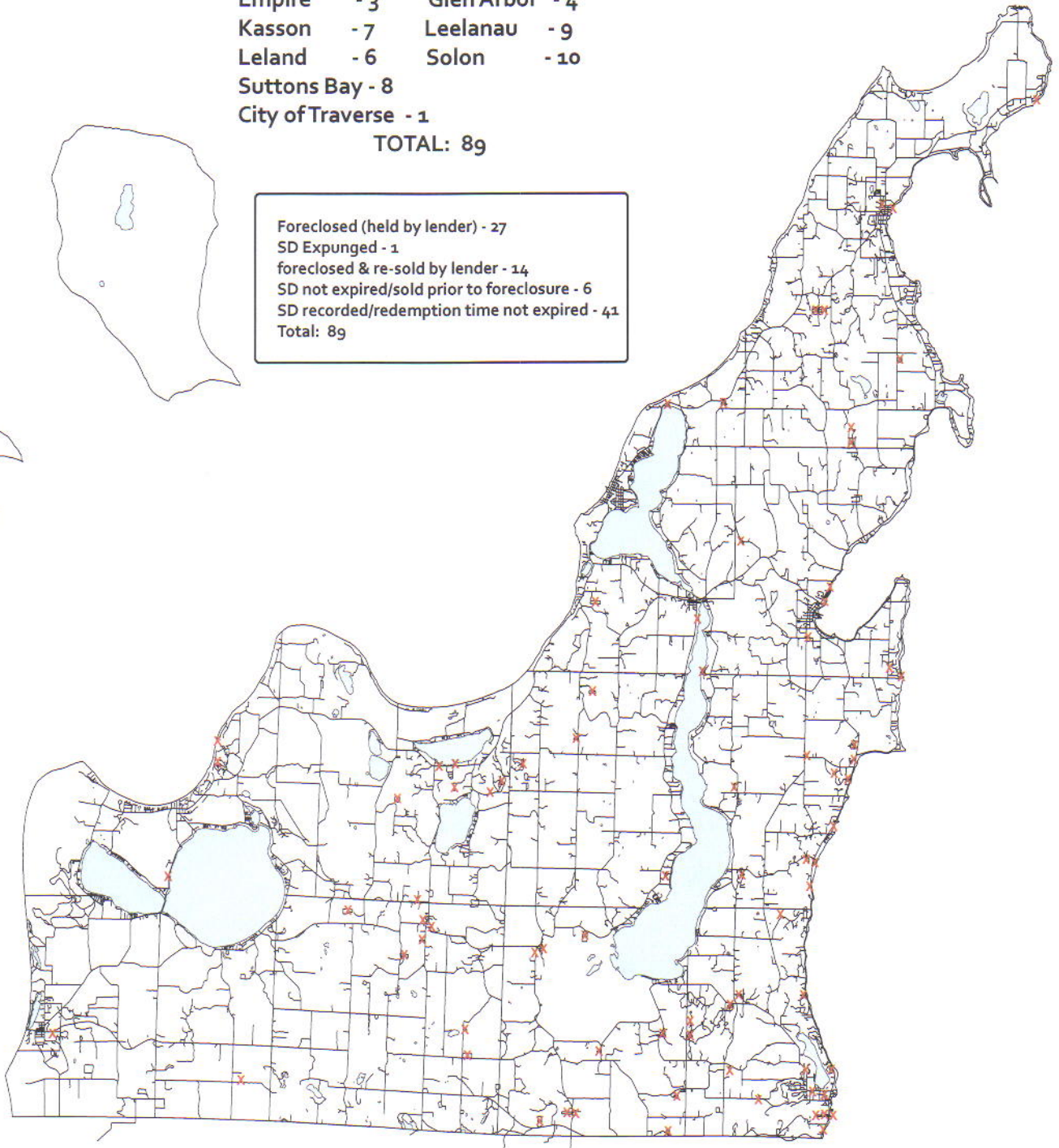


2011 Apportionment Report Sheriff Deeds 10/1/10 to 9/30/11

Bingham	- 14	Centerville	- 4
Cleveland	- 7	Elmwood	- 16
Empire	- 3	Glen Arbor	- 4
Kasson	- 7	Leelanau	- 9
Leland	- 6	Solon	- 10
Suttons Bay	- 8		
City of Traverse	- 1		

TOTAL: 89

Foreclosed (held by lender) - 27
SD Expunged - 1
foreclosed & re-sold by lender - 14
SD not expired/sold prior to foreclosure - 6
SD recorded/redemption time not expired - 41
Total: 89



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 Leelanau for the year 2011

Laurie Spencer

Signature of County Equalization Director

NOTARIZATION

Michelle L. Crocker Notary Public



_____ County, Michigan

STATE OF MICHIGAN

County of Leelanau } ss

Subscribed before me this 15th

Day of November year 2011

My commission expires November 29, 2017

Statement Showing Mills Apportioned by the County Board of Commissioners
of the County of LEELANAU for the Year 2011

		County and Local Unit						
(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) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars	(I) Total Est. County Tax Dollars
LEELANAU	\$2,375,281,515	3.5393 \$	8,406,833.87	0.7750 \$	1,840,843.17	0.0000 \$	-	\$ 10,247,677.04
STATE ED. TAX	\$2,371,766,495	6.0000 \$	14,230,598.97					
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value*	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating Rate	(O) Est. Local EV / GL Oper Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars	(R) Total Est. Local Tax Dollars
BINGHAM TWP.	\$179,453,882	0.5000	89,726.94	0.4432	\$ 79,533.96	0.0000	\$ -	\$ 169,260.90
CENTERVILLE TWP.	\$90,289,078	0.5849	\$ 52,810.08	0.5000	\$ 45,144.54	0.0000	\$ -	\$ 97,954.62
CLEVELAND TWP.	\$101,954,734	0.5754	\$ 58,664.75	0.5000	\$ 50,977.37	0.0000	\$ -	\$ 109,642.12
ELMWOOD TWP.	\$274,520,944	0.6617	\$ 181,650.51	0.7800	\$ 214,126.34	0.0000	\$ -	\$ 395,776.84
EMPIRE TWP.	\$166,570,875	0.4571	\$ 76,139.55	4.2000	\$ 699,597.68	0.0000	\$ -	\$ 775,737.22
GLEN ARBOR TWP.	\$376,831,227	0.4810	\$ 181,255.82	0.3340	\$ 125,861.63	0.0000	\$ -	\$ 307,117.45
KASSON TWP.	\$87,354,156	0.6705	\$ 58,570.96	0.0000	\$ -	0.0000	\$ -	\$ 58,570.96
LEELANAU TWP.	\$376,769,128	0.5255	\$ 197,992.18	3.2141	\$ 1,210,973.65	0.0000	\$ -	\$ 1,408,965.83
LELAND TWP.	\$393,606,560	0.4289	\$ 168,817.85	2.0981	\$ 825,825.92	0.0000	\$ -	\$ 994,643.78
SOLOM TWP.	\$84,286,996	0.6053	\$ 51,018.91	0.7500	\$ 63,215.24	0.0000	\$ -	\$ 114,234.15
SUTTONS BAY TWP.	\$220,453,565	0.5658	\$ 124,732.63	0.4500	\$ 99,204.10	0.0000	\$ -	\$ 223,936.73
TRAVERSE CITY CITY	\$23,190,380	13.0567	\$ 302,789.83	0.0000	\$ -	0.0000	\$ -	\$ 302,789.83
EMPIRE VLG	\$42,568,787	6.5188	\$ 277,497.41	0.0000	\$ -	0.0000	\$ 11,140.25	\$ 288,637.66
NORTHPORT VLG	\$45,869,051	8.5000	\$ 389,886.93	0.0000	\$ -	0.0000	\$ -	\$ 389,886.93
SUTTONS BAY VLG	\$72,991,349	9.3239	\$ 680,564.04	0.0000	\$ -	0.0000	\$ -	\$ 680,564.04

LEELANAU COUNTY

2011

APPORTIONMENT REPORT

PRINCIPAL RESIDENCE EXEMPTION (HOMESTEAD)				NON-PRINCIPAL RESIDENCE EXEMPTION (NON-HOMESTEAD)				Adm. Fee			
TOWNSHIPS	SCHOOL DISTRICT NAME & NUMBER	P.R.E. SUMMER LEVY	P.R.E. WINTER LEVY	P.R.E. TOTAL MILLAGE	TOWNSHIPS	SCHOOL DISTRICT NAME & NUMBER	NON-P.R.E. SUMMER LEVY	NON-P.R.E. WINTER LEVY	NON-P.R.E. TOTAL MILLAGE	Adm. Fee	
BINGHAM	Suttons Bay 45050	16.6205	4.2636	20.8841	BINGHAM	Suttons Bay 45050	34.6205	4.2636	38.8841		
CENTERVILLE	Leland 45020	14.4873	2.2053	16.6926	CENTERVILLE	Leland 45020	25.3886	2.2053	27.5939	1%	
	Glen Lake 45010	9.5393	6.3365	15.8758		Glen Lake 45010	9.5393	21.4061	30.9454	1%	
CLEVELAND	Leland 45020	14.4873	2.1958	16.6831	CLEVELAND	Leland 45020	25.3886	2.1958	27.5844	1%	
	Glen Lake 45010	9.5393	6.3270	15.8663		Glen Lake 45010	9.5393	21.3966	30.9359	1%	
ELMWOOD	Suttons Bay 45050	16.6205	2.5621	19.1826	ELMWOOD	Suttons Bay 45050	34.6205	2.5621	37.1826	1%	
	Traverse 28010	15.5705	2.5621	18.1326		Traverse 28010	33.5705	2.5621	36.1326	1%	
EMPIRE	Glen Lake 45010	9.5393	10.0991	19.6384	EMPIRE	Glen Lake 45010	9.5393	25.1687	34.7080	S-1%/W-0.5%	
GLEN ARBOR	Glen Lake 45010	9.5393	8.2470	17.7863	GLEN ARBOR	Glen Lake 45010	9.5393	23.3166	32.8559	1%	
KASSON	Glen Lake 45010	9.5393	6.1125	15.6518	KASSON	Glen Lake 45010	9.5393	21.1821	30.7214		
LEELANAU	Northport 45040	13.8585	4.8600	18.7185	LEELANAU	Northport 45040	27.2465	4.8600	32.1065	1%	
	Leland 45020	14.4873	4.8600	19.3473		Leland 45020	25.3886	4.8600	30.2486	1%	
	Suttons Bay 45050	16.6205	4.8600	21.4805		Suttons Bay 45050	34.6205	4.8600	39.4805	1%	
LELAND	Leland 45020	14.4873	3.6474	18.1347	LELAND	Leland 45020	25.3886	3.6474	29.0360	1%	
	Suttons Bay 45050	16.6205	3.6474	20.2679		Suttons Bay 45050	34.6205	3.6474	38.2679	1%	
SOLON	Glen Lake 45010	9.5393	6.6069	16.1462	SOLON	Glen Lake 45010	9.5393	21.6765	31.2158	1%	
	Traverse 28010	9.5393	8.5069	18.0462		Traverse 28010	9.5393	26.5069	36.0462	1%	
SUTTONS BAY	Northport 45040	13.8585	4.3362	18.1947	SUTTONS BAY	Northport 45040	27.2465	4.3362	31.5827	1%	
	Leland 45020	14.4873	4.3362	18.8235		Leland 45020	25.3886	4.3362	29.7248	1%	
	Suttons Bay 45050	16.6205	4.3362	20.9567		Suttons Bay 45050	34.6205	4.3362	38.9567	1%	
VILLAGES				VILLAGES							
EMPIRE	Glen Lake 45010	9.5393	10.0991	26.4189	EMPIRE	Glen Lake 45010	9.5393	25.1687	41.4885	S-1%/W-0.5%	
	(Village)	6.7805				(Village)	6.7805				
NORTHPORT	Northport 45040	13.8585	4.8600	27.2185	NORTHPORT	Northport 45040	27.2465	4.8600	40.6065	1%	
	(Village)	8.5000				(Village)	8.5000				
SUTTONS BAY	Suttons Bay 45050	16.6205	4.3362	30.2806	SUTTONS BAY	Suttons Bay 45050	34.6205	4.3362	48.2806	1%	
	(Village)	9.3239				(Village)	9.3239				
CITY				CITY							
TRAVERSE CITY	Traverse 28010	28.6272	2.5866	31.2138	TRAVERSE CITY	Traverse 28010	46.6272	2.5866	49.2138		

EXAMPLE: Millage Rate / Thousand * Taxable Value = Tax Bill
 40.5519 / 1000 * 50,000 = 2,027.60

2,207.60 * 1.01 adm fee if applicable = \$2,047.87 (Total Bill)

LEELANAU COUNTY
2011
APPORTIONMENT REPORT

UNIT TOWNSHIPS	SCHOOL DISTRICT NAME & NUMBER	COUNTY ALLOCATED	COUNTY VOTED	CITY/VILL CHARTER	TOWNSHIP ALLOCATED	TOWNSHIP VOTED	PURPOSE	INTER-MEDIATE SCHOOL	STATE EDUCATION TAX	SCHOOL OPERATING VOTED	SCHOOL DEBT VOTED
BINGHAM	Suttons Bay 45050	3.5393	1.1204		0.5000	2.6432	FIRE/EXP & RENOV/ALTH	2.9312	6.0000	18.0000	4.1500
CENTERVILLE	Leland 45020	3.5393	1.1204		0.5849	0.5000	FIRE/AMBULANCE	2.9312	6.0000	10.9013	2.0168
	Glen Lake 45010	3.5393	1.1204		0.5849	0.5000	FIRE/AMBULANCE	2.9312	6.0000	15.0696	1.2000
CLEVELAND	Leland 45020	3.5393	1.1204		0.5754	0.5000	FIRE/EMERGENCY	2.9312	6.0000	10.9013	2.0168
	Glen Lake 45010	3.5393	1.1204		0.5754	0.5000	FIRE/EMERGENCY	2.9312	6.0000	15.0696	1.2000
ELMWOOD	Suttons Bay 45050	3.5393	1.1204		0.6617	0.7800	FIRE/OPER/EQUIPMENT	2.9312	6.0000	18.0000	4.1500
	Traverse 28010	3.5393	1.1204		0.6617	0.7800	FIRE/OPER/EQUIPMENT	2.9312	6.0000	18.0000	3.1000
EMPIRE	Glen Lake 45010	3.5393	1.1204		0.4571	4.3904	FIRE/LIBRARY	2.9312	6.0000	15.0696	1.2000
GLEN ARBOR	Glen Lake 45010	3.5393	1.1204		0.4810	2.5144	LIBRARIER SERVIDO	2.9312	6.0000	15.0696	1.2000
KASSON	Glen Lake 45010	3.5393	1.1204		0.6705	0.1904	LIBRARY	2.9312	6.0000	15.0696	1.2000
LEELANAU	Northport 45040	3.5393	1.1204		0.5255	3.2141	OPER/FIRE/POLICE/REQUIP	2.9312	6.0000	13.3880	1.3880
	Leland 45020	3.5393	1.1204		0.5255	3.2141	OPER/FIRE/POLICE/REQUIP	2.9312	6.0000	10.9013	2.0168
	Suttons Bay 45050	3.5393	1.1204		0.5255	3.2141	OPER/FIRE/POLICE/REQUIP	2.9312	6.0000	18.0000	4.1500
LELAND	Leland 45020	3.5393	1.1204		0.4289	2.0981	FIRE/OPER/EQUIPMENT	2.9312	6.0000	10.9013	2.0168
	Suttons Bay 45050	3.5393	1.1204		0.4289	2.0981	FIRE/OPER/EQUIPMENT	2.9312	6.0000	18.0000	4.1500
SOLOM	Glen Lake 45010	3.5393	1.1204		0.6053	0.7500	FIRE/AMBULANCE	2.9312	6.0000	15.0696	1.2000
	Traverse 28010	3.5393	1.1204		0.6053	0.7500	FIRE/AMBULANCE	2.9312	6.0000	18.0000	3.1000
SUTTONS BAY	Northport 45040	3.5393	1.1204		0.5658	2.6500	FIRE/EXP & RENOV/ALTH	2.9312	6.0000	13.3880	1.3880
	Leland 45020	3.5393	1.1204		0.5658	2.6500	FIRE/EXP & RENOV/ALTH	2.9312	6.0000	10.9013	2.0168
	Suttons Bay 45050	3.5393	1.1204		0.5658	2.6500	FIRE/EXP & RENOV/ALTH	2.9312	6.0000	18.0000	4.1500
VILLAGES											
EMPIRE	Glen Lake 45010	3.5393	1.1204		6.7805	4.3904	FIRE/LIBRARY	2.9312	6.0000	15.0696	1.2000
NORTHPORT	Northport 45040	3.5393	1.1204		8.5000	3.2141	OPER/FIRE/POLICE/REQUIP	2.9312	6.0000	13.3880	1.3880
SUTTONS BAY	Suttons Bay 45050	3.5393	1.1204		9.3239	2.6500	FIRE/EXP & RENOV/ALTH	2.9312	6.0000	18.0000	4.1500
CITY					Dist. Library						
TRAVERSE CITY	Traverse 28010	3.5393	1.1204		13.0567	0.3594	Recreational Authority	2.9312	6.0000	18.0000	3.1000

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40.5519 / 1000 * 50,000 = 2,027.60

2,207.60 * 1.01 adm fee if applicable = \$2,047.87 (Total Bill)