

## MEMORANDUM



**DATE:** September 22, 2011  
**TO:** House Appropriations Subcommittee on School Aid  
**FROM:** Bethany Wicksall, Senior Fiscal Analyst  
 Mark Wolf, Senior Fiscal Analyst  
**RE:** Impact of Personal Property Tax Elimination on School Funding (Revised)

The recent discussion of Senate Bill 34, which would eliminate the personal property tax (PPT) and is currently pending before the Senate Finance Committee, has generated questions about the fiscal impact of this legislation. While this proposal would also have a significant fiscal impact on all local units of government, community colleges, and libraries, this memorandum focuses specifically on the impact of the elimination of personal property taxes on school districts, intermediate school districts (ISDs) and the State School Aid budget. This memo replaces an earlier memo on this subject dated September 13, 2011, adding a brief discussion on hold harmless millages.

Currently, PPT revenue collected statewide for school funding totals an estimated \$573.2 million. PPT revenue is collected through the State Education Tax, local school district millages, and ISD millages. Table 1 summarizes the estimated revenue from each of these sources, and a more detailed discussion of each follows. The estimates are based on the three major types of personal property: Commercial, Industrial, and Utility. (Personal property typically includes commercial equipment and furniture, industrial machinery and equipment, gas and electric transmission and distribution equipment, oil pipelines, etc. See the General Property Tax Act for a more complete definition of personal property and personal property exemptions MCL 211.8 - MCL 211.9k.)

	<b><u>Commercial and Industrial</u></b>	<b><u>Utility</u></b>	<b><u>Total</u></b>
<b>State Education Tax</b>	<b>\$56,965,968</b>	<b>\$48,124,378</b>	<b>\$105,090,346</b>
<b>School District Operating Millages</b>			
Non-Homestead Basic Operating Millage	\$56,381,245	\$141,824,534	\$198,205,779
Homestead Hold Harmless Millages	\$25,434,855	\$0	\$25,434,855
	<b>\$81,816,100</b>	<b>\$141,824,534</b>	<b>\$223,640,634</b>
<b>School District Non-Operating Millages</b>			
Bonded Debt Retirement	\$94,879,144	34,337,293	129,216,437
Sinking Fund	\$7,739,064	2,695,568	10,434,632
	<b>\$102,618,208</b>	<b>\$37,032,861</b>	<b>\$139,651,069</b>
<b>Intermediate School District Millages</b>			
Operating Millages	\$3,362,423	1,446,529	4,808,952
Special Education Millages	\$59,685,111	22,305,505	81,990,616
Vocational Education Millages	\$10,437,971	4,714,541	15,152,512
Enhancement Millages	\$2,031,611	527,693	2,559,304
Debt Millages	\$246,431	57,302	303,733
	<b>\$75,763,547</b>	<b>\$29,051,573</b>	<b>\$104,815,119</b>
<b>TOTAL</b>	<b>\$317,163,823</b>	<b>\$256,033,343</b>	<b>\$573,197,170</b>

Note: Estimates based on taxable value and millage rate data for the 2010 tax year (FY 2010-11) from the Michigan Departments of Education and Treasury.

## **State Education Tax**

The State levies 6 mills on most homestead and non-homestead property, 100% of which is dedicated to the School Aid Fund (SAF). In FY 2010-11, the State Education Tax (SET) will generate an estimated \$1.9 billion. Of that total, approximately \$57.0 million is generated from Commercial personal property and an estimated \$48.1 million is generated from Utility personal property. In 2007 when the Legislature created the Michigan Business Tax (MBT), it made Industrial personal property exempt from the SET and replaced nearly \$69.0 million in lost revenue with an earmark from the MBT for the SAF. (However, the Legislature did not maintain that earmark this year when it replaced the MBT with the new Corporate Income Tax.) Expanding the SET exemption to both Commercial and Utility personal property would further reduce SAF revenue by a total estimated \$105.1 million, thereby reducing available funding currently used in the School Aid, Community Colleges, and Higher Education budgets.

## **School Operating Millages**

School districts generate a significant portion of their foundation allowance revenue from levying school operating mills on non-homestead property (generally, 18 mills or the number of mills levied in 1993, whichever is less, less any Headlee rollback). Under the School Aid Act, each district's foundation allowance is a mix of both state and local revenue. The state's portion is the lesser of a district's foundation allowance or the state maximum foundation allowance, less the amount of revenue per pupil raised by the school district from its operating millage. If the local revenue per pupil decreases, the state share automatically increases to make up the difference, except for just under 30 districts that are entirely funded from local sources.

In 2007, along with creation of the MBT and the exemption of Industrial personal property from the SET, the Legislature made Industrial personal property fully exempt from school operating mills and commercial personal property exempt from 12 of the school operating mills. This reduced local school operating revenue by approximately \$343 million statewide, thus increasing the required state share to fully fund foundation allowances. The added costs to the SAF to offset this local loss were funded through the SAF earmark in the MBT. (However, the Legislature did not maintain that earmark this year when it replaced the MBT with the new Corporate Income Tax.) The school districts mentioned above that were entirely funded by local revenues were held harmless through a categorical grant in Section 22e in the School Aid budget (MCL 388.1622e).

Eliminating all personal property taxes would reduce local revenues by eliminating the remaining 6 (or fewer) non-homestead mills on Commercial personal property, all school operating mills on Utility personal property, and hold harmless millages levied in the 27 districts on Commercial and Industrial personal property. This exemption would reduce revenue from the local school operating millages on Commercial personal property by \$72.4 million, on Industrial personal property by \$9.4 million, and on Utility personal property by nearly \$141.8 million.

However, from a school district's standpoint, any resulting revenue loss attributable to the exemption of Commercial or Utility personal property from the basic school operating mills would generally be offset by an increase in the state's portion of a district's foundation allowance. This would increase costs in the School Aid budget by nearly \$198.2 million. Additionally, if the school districts that are entirely funded from local sources, were again held harmless through a categorical grant it would cost the State an additional \$0.5 million.

In the case of hold harmless districts, revenue loss from a hold harmless millage that is attributable to the elimination of personal property taxes could generally be made up through offsetting millage rate increases on the remaining homestead property. However, an increase in the millage rate would have to be approved by the voters and would represent a tax shift from PPT payers to other local taxpayers. (For some districts, the resulting millage rate might exceed the maximum rate calculated or authorized rate, in which case those districts would see some loss in revenue.) Commercial and industrial personal property

account for about \$25.4 million in revenue from hold harmless millages. See [Appendix 1](#) for the estimated impact on hold harmless districts.

The elimination of personal property taxes could also impact school operating millage rates by affecting the Headlee millage reduction fraction that could roll back millage rates. A Headlee rollback essentially provides that a current operating millage must be reduced if, ignoring additions and losses, the millage generates more tax dollars, adjusted for inflation, than it did in the prior year. Personal property taxes impact this calculation because personal property depreciates, with that depreciation effectively offsetting (at least partially) any increase in taxable values. There is not enough data available to determine how much this would reduce local school operating mills or which districts it would affect.

### **School Bonded Indebtedness and Sinking Fund Millages**

In addition to school operating mills, school districts also levy millages to retire bond debt on school construction projects. These millages are levied against Commercial and Industrial personal property, among other taxable property. Based on taxable values and millage rates, exempting bond millages would result in a loss of nearly \$129.3 million to local school districts. Of this total \$94.9 million is the estimated total from Commercial and Industrial personal property and \$34.3 million is the estimated total from Utility personal property.

Generally speaking, however, school district bonds are issued as general obligation unlimited tax (full faith and credit) bonds. The State Constitution provides that the taxes levied to pay principal and interest payments on such bonds are to be imposed "without limitation as to rate or amount". This means that bond millages are written such that rates would automatically increase on all remaining taxable property in order to make up the revenue loss. Thus, the PPT elimination would shift a portion of the tax burden for bonds from PPT payers to all other property tax payers in the district.

In addition, many districts have sinking fund millages to raise revenue for the purchase of real estate or the construction or repair of school buildings in order to pay up front as opposed to having to bond for them. Statewide the estimated school district sinking fund millage revenue collected on personal property is \$10.4 million (\$7.7 million from Commercial/Industrial and \$2.7 million from Utility). Unlike bond millages, sinking fund millage rates would not be adjusted to make up for the loss of revenue. Sinking fund millages are, however, potentially subject to a Headlee rollback, the calculation of which would be altered because of the elimination of personal property taxes.

See [Appendix 2](#) for detailed information for each district related to bond and sinking fund millage revenue from Commercial and Industrial personal property. Because Utility personal property data are not available by each individual school district, we have provided an ISD-wide total estimate related to Utility personal property based on average bond and sinking fund millage rates for all constituent districts in each ISD. However, the impact of exempting Utility personal property from bond and sinking fund millages would vary significantly among individual school districts within any ISD.

### **ISD Millages**

ISDs collect revenue through several types of millages including ISD general operating millages, special education millages, vocational education millages, ISD debt millages, and ISD-wide regional enhancement millages. While the revenue is collected by the ISD, much of it is shared with each ISD's constituent districts either directly through revenue distribution or indirectly through service provision depending on the type of millage. Revenue reductions will impact both the ISDs and their constituent districts, and in the case of special education revenue could create an additional loss of federal funds due to Maintenance of Effort requirements.

Currently, total ISD millage revenue generated from personal property is estimated at \$104.8 million (\$75.8 million Commercial/Industrial and \$29.1 million Utility). Table 1 identified the estimated statewide PPT revenue for each type of ISD millage. In addition Appendix 3 provides more detailed information for each individual ISD.

## **Conclusion**

In summary, the proposed elimination of the personal property tax would have significant implications for school funding that may come before the Subcommittee as part of next year's budget discussion. The total direct, local impact for school districts and ISDs that wouldn't be offset by automatic state increases is an estimated \$269.9 million, some of which could be recovered locally but would require shifting the tax burden to other payers. The State impact for the School Aid budget is an estimated \$303.3 million due to a combination of reduced School Aid fund revenues and an increased State portion for foundation costs.

Please do not hesitate to contact us if you have any questions or would like further information related to this topic.

**Appendix 1: Impact of the Elimination of Personal Property Taxes - Hold Harmless Millages**

District				
Code	School District	ISD	County	Revenue
23490	ONEIDA TOWNSHIP S/D #3	23	EATON COUNTY	\$89
33010	EAST LANSING SCHOOL DISTRICT	33	INGHAM COUNTY	\$27,912
33215	WAVERLY COMMUNITY SCHOOLS	33	EATON COUNTY	\$375,338
50010	CENTER LINE PUBLIC SCHOOLS	50	MACOMB COUNTY	\$1,454,051
50200	SOUTH LAKE SCHOOLS	50	MACOMB COUNTY	\$88,518
50230	WARREN CONSOLIDATED SCHOOLS	50	MACOMB COUNTY	\$2,744,463
56010	MIDLAND PUBLIC SCHOOLS	56	MIDLAND COUNTY	\$901,878
63010	SCHOOL DISTRICT OF THE CITY OF BIRMINGHAM	63	OAKLAND COUNTY	\$726,049
63040	SCHOOL DISTRICT OF THE CITY OF ROYAL OAK	63	OAKLAND COUNTY	\$291,104
63060	SOUTHFIELD PUBLIC SCHOOL DISTRICT	63	OAKLAND COUNTY	\$6,157,338
63070	AVONDALE SCHOOL DISTRICT	63	OAKLAND COUNTY	\$159,388
63080	BLOOMFIELD HILLS SCHOOL DISTRICT	63	OAKLAND COUNTY	\$319,534
63090	CLARENCEVILLE SCHOOL DISTRICT	63	WAYNE COUNTY	\$12,554
63100	NOVI COMMUNITY SCHOOL DISTRICT	63	OAKLAND COUNTY	\$483,980
63150	TROY SCHOOL DISTRICT	63	OAKLAND COUNTY	\$1,449,321
63160	WEST BLOOMFIELD SCHOOL DISTRICT	63	OAKLAND COUNTY	\$149,426
63200	FARMINGTON PUBLIC SCHOOL DISTRICT	63	OAKLAND COUNTY	\$2,323,120
63280	LAMPHERE PUBLIC SCHOOLS	63	OAKLAND COUNTY	\$1,876,744
63290	WALLED LAKE CONSOLIDATED SCHOOLS	63	OAKLAND COUNTY	\$459,199
03080	SAUGATUCK PUBLIC SCHOOLS	70	ALLEGAN COUNTY	\$7,491
81010	ANN ARBOR PUBLIC SCHOOLS	81	WASHTENAW COUNTY	\$1,526,094
82030	DEARBORN CITY SCHOOL DISTRICT	82	WAYNE COUNTY	\$2,658,843
82055	GROSSE POINTE PUBLIC SCHOOLS	82	WAYNE COUNTY	\$169,953
82095	LIVONIA PUBLIC SCHOOLS	82	WAYNE COUNTY	\$234,400
82120	RIVER ROUGE SCHOOL DISTRICT	82	WAYNE COUNTY	\$608,712
82155	TRENTON PUBLIC SCHOOLS	82	WAYNE COUNTY	\$219,986
82300	GROSSE ILE TOWNSHIP SCHOOLS	82	WAYNE COUNTY	\$9,369
<b>TOTAL</b>				<b>\$25,434,855</b>

**Notes**

(1) Commercial and industrial personal property tax values are reported by the Department of Education, based on data from the Department of Treasury for the 2010 tax year. The values reflect a reduction in value due to the value of property captured by the various tax increment financing authorities (TIFAs) and adds back the value of property exempted from taxes due to its location within a renaissance zone.

(2) Calculated millage rates are based on a fixed per pupil revenue amount for each district [FY 1995 Foundation Allowance - \$6,500] multiplied by the pupil membership. Millage rates are subject to periodic voter approval.

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## APPENDIX 2: Elimination of the Personal Property Tax - Estimated School District Impact

\*Because Utility personal property data are not available by each individual school district, we have provided an ISD-wide total estimate related to Utility personal property based on average bond and sinking fund millage rates for all constituent districts in each ISD. However, the impact of exempting Utility personal property from bond and sinking fund millages would vary significantly among individual school districts within any ISD.

District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>ALLEGAN AREA ESA</b>						\$535,188	\$0	<b>\$535,188</b>
03010	PLAINWELL COMMUNITY SCHOOLS	03	\$132,530	\$0	<b>\$132,530</b>			
03020	OTSEGO PUBLIC SCHOOLS	03	\$145,178	\$0	<b>\$145,178</b>			
03030	ALLEGAN PUBLIC SCHOOLS	03	\$384,547	\$0	<b>\$384,547</b>			
03040	WAYLAND UNION SCHOOLS	03	\$181,493	\$0	<b>\$181,493</b>			
03050	FENNVILLE PUBLIC SCHOOLS	03	\$26,571	\$0	<b>\$26,571</b>			
03060	MARTIN PUBLIC SCHOOLS	03	\$16,812	\$0	<b>\$16,812</b>			
03070	HOPKINS PUBLIC SCHOOLS	03	\$16,710	\$0	<b>\$16,710</b>			
03440	GLENN PUBLIC SCHOOL DISTRICT	03	\$0	\$0	<b>\$0</b>			
<b>ALPENA-MONTMORENCY-ALCONA ESD</b>						\$20,295	\$0	<b>\$20,295</b>
01010	ALCONA COMMUNITY SCHOOLS	04	\$9,391	\$0	<b>\$9,391</b>			
04010	ALPENA PUBLIC SCHOOLS	04	\$108,293	\$0	<b>\$108,293</b>			
60010	ATLANTA COMMUNITY SCHOOLS	04	\$5,171	\$0	<b>\$5,171</b>			
60020	HILLMAN COMMUNITY SCHOOLS	04	\$9,453	\$0	<b>\$9,453</b>			
<b>BARRY ISD</b>						\$105,724	\$0	<b>\$105,724</b>
08010	DELTON-KELLOGG SCHOOL DISTRICT	08	\$7,935	\$0	<b>\$7,935</b>			
08030	HASTINGS AREA SCHOOL DISTRICT	08	\$97,302	\$0	<b>\$97,302</b>			
<b>BAY-ARENAC ISD</b>						\$292,971	\$0	<b>\$292,971</b>
06010	ARENAC EASTERN SCHOOL DISTRICT	09	\$2,028	\$0	<b>\$2,028</b>			
06020	AU GRES-SIMS SCHOOL DISTRICT	09	\$8,589	\$0	<b>\$8,589</b>			
06050	STANDISH-STERLING COMMUNITY SCHOOLS	09	\$67,002	\$0	<b>\$67,002</b>			
09010	BAY CITY SCHOOL DISTRICT	09	\$339,400	\$0	<b>\$339,400</b>			
09030	BANGOR TOWNSHIP SCHOOLS	09	\$79,036	\$0	<b>\$79,036</b>			
09050	ESSEXVILLE-HAMPTON PUBLIC SCHOOLS	09	\$33,065	\$0	<b>\$33,065</b>			
09090	PINCONNING AREA SCHOOLS	09	\$33,517	\$0	<b>\$33,517</b>			

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>BERRIEN RESA</b>						\$242,819	\$86,183	<b>\$329,001</b>
11010	BENTON HARBOR AREA SCHOOLS	11	\$0	\$195,237	<b>\$195,237</b>			
11020	ST. JOSEPH PUBLIC SCHOOLS	11	\$133,577	\$37,424	<b>\$171,001</b>			
11030	LAKESHORE SCHOOL DISTRICT (BERRIEN)	11	\$103,915	\$48,616	<b>\$152,531</b>			
11033	RIVER VALLEY SCHOOL DISTRICT	11	\$0	\$0	<b>\$0</b>			
11160	GALIEN TOWNSHIP SCHOOL DISTRICT	11	\$1,061	\$0	<b>\$1,061</b>			
11200	NEW BUFFALO AREA SCHOOLS	11	\$16,149	\$0	<b>\$16,149</b>			
11210	BRANDYWINE COMMUNITY SCHOOLS	11	\$65,322	\$0	<b>\$65,322</b>			
11240	BERRIEN SPRINGS PUBLIC SCHOOLS	11	\$13,325	\$6,921	<b>\$20,246</b>			
11250	EAU CLAIRE PUBLIC SCHOOLS	11	\$8,078	\$0	<b>\$8,078</b>			
11300	NILES COMMUNITY SCHOOL DISTRICT	11	\$0	\$27,408	<b>\$27,408</b>			
11310	BUCHANAN COMMUNITY SCHOOLS	11	\$44,472	\$8,471	<b>\$52,942</b>			
11320	WATERVLIT SCHOOL DISTRICT	11	\$12,678	\$0	<b>\$12,678</b>			
11330	COLOMA COMMUNITY SCHOOLS	11	\$12,220	\$0	<b>\$12,220</b>			
11340	BRIDGMAN PUBLIC SCHOOLS	11	\$156,442	\$0	<b>\$156,442</b>			
11670	HAGAR TOWNSHIP S/D #6	11	\$0	\$0	<b>\$0</b>			
11830	SODUS TOWNSHIP S/D #5	11	\$0	\$0	<b>\$0</b>			
<b>BRANCH ISD</b>						\$67,313	\$28,473	<b>\$95,786</b>
12010	COLDWATER COMMUNITY SCHOOLS	12	\$193,478	\$71,142	<b>\$264,620</b>			
12020	BRONSON COMMUNITY SCHOOL DISTRICT	12	\$0	\$0	<b>\$0</b>			
12040	QUINCY COMMUNITY SCHOOL DISTRICT	12	\$21,450	\$14,625	<b>\$36,075</b>			
<b>CALHOUN ISD</b>						\$760,954	\$108,962	<b>\$869,916</b>
13010	ALBION PUBLIC SCHOOLS	13	\$131,645	\$0	<b>\$131,645</b>			
13020	BATTLE CREEK PUBLIC SCHOOLS	13	\$1,160,694	\$522,835	<b>\$1,683,528</b>			
13050	ATHENS AREA SCHOOLS	13	\$19,933	\$0	<b>\$19,933</b>			
13070	HARPER CREEK COMMUNITY SCHOOLS	13	\$128,812	\$0	<b>\$128,812</b>			
13080	HOMER COMMUNITY SCHOOLS	13	\$45,239	\$0	<b>\$45,239</b>			
13090	LAKEVIEW SCH. DISTRICT (CALHOUN)	13	\$113,692	\$0	<b>\$113,692</b>			
13095	MAR LEE SCHOOL DISTRICT	13	\$10,716	\$2,508	<b>\$13,224</b>			
13110	MARSHALL PUBLIC SCHOOLS	13	\$233,059	\$33,294	<b>\$266,353</b>			
13120	PENNFIELD SCHOOLS	13	\$32,404	\$0	<b>\$32,404</b>			
13130	TEKONSHA COMMUNITY SCHOOLS	13	\$3,682	\$1,555	<b>\$5,237</b>			
13135	UNION CITY COMMUNITY SCHOOLS	13	\$0	\$6,421	<b>\$6,421</b>			
23010	BELLEVUE COMMUNITY SCHOOLS	13	\$12,702	\$0	<b>\$12,702</b>			
23080	OLIVET COMMUNITY SCHOOLS	13	\$27,248	\$0	<b>\$27,248</b>			



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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>LEWIS CASS ISD</b>						\$191,780	\$19,492	<b>\$211,272</b>
14010	CASSOPOLIS PUBLIC SCHOOLS	14	\$10,390	\$3,627	<b>\$14,017</b>			
14020	DOWAGIAC UNION SCHOOL DISTRICT	14	\$37,499	\$0	<b>\$37,499</b>			
14030	EDWARDSBURG PUBLIC SCHOOLS	14	\$46,040	\$0	<b>\$46,040</b>			
14050	MARCELLUS COMMUNITY SCHOOLS	14	\$10,687	\$2,569	<b>\$13,256</b>			
<b>CHARLEVOIX-EMMET ISD</b>						\$200,190	\$42,286	<b>\$242,475</b>
05035	CENTRAL LAKE PUBLIC SCHOOLS	15	\$2,298	\$1,379	<b>\$3,677</b>			
05065	ELLSWORTH COMMUNITY SCHOOL	15	\$0	\$163	<b>\$163</b>			
15010	BEAVER ISLAND COMMUNITY SCHOOL	15	\$1,250	\$0	<b>\$1,250</b>			
15020	BOYNE CITY PUBLIC SCHOOLS	15	\$31,766	\$0	<b>\$31,766</b>			
15030	BOYNE FALLS PUBLIC SCHOOL DISTRICT	15	\$41,976	\$0	<b>\$41,976</b>			
15050	CHARLEVOIX PUBLIC SCHOOLS	15	\$80,786	\$0	<b>\$80,786</b>			
15060	EAST JORDAN PUBLIC SCHOOLS	15	\$45,885	\$5,096	<b>\$50,982</b>			
24020	HARBOR SPRINGS SCHOOL DISTRICT	15	\$40,911	\$9,122	<b>\$50,033</b>			
24030	ALANSON PUBLIC SCHOOLS	15	\$6,167	\$0	<b>\$6,167</b>			
24040	PELLSTON PUBLIC SCHOOLS	15	\$6,925	\$0	<b>\$6,925</b>			
24070	PUBLIC SCHOOLS OF PETOSKEY	15	\$90,213	\$68,011	<b>\$158,224</b>			
<b>CHEBOYGAN-OTESEGO-PRESQUE ISLE ESD</b>						\$363,743	\$90,766	<b>\$454,509</b>
16015	CHEBOYGAN AREA SCHOOLS	16	\$28,376	\$6,625	<b>\$35,001</b>			
16050	INLAND LAKES SCHOOLS	16	\$9,411	\$0	<b>\$9,411</b>			
16070	MACKINAW CITY PUBLIC SCHOOLS	16	\$4,347	\$0	<b>\$4,347</b>			
16100	WOLVERINE COMMUNITY SCHOOLS	16	\$2,956	\$0	<b>\$2,956</b>			
69020	GAYLORD COMMUNITY SCHOOLS	16	\$129,948	\$53,571	<b>\$183,519</b>			
69030	JOHANNESBURG-LEWISTON AREA SCHOOLS	16	\$20,862	\$0	<b>\$20,862</b>			
69040	VANDERBILT AREA SCHOOLS	16	\$8,065	\$2,469	<b>\$10,534</b>			
71050	ONAWAY AREA COMMUNITY SCHOOL DISTRICT	16	\$7,477	\$0	<b>\$7,477</b>			
71060	POSEN CONSOLIDATED SCHOOL DISTRICT	16	\$11,791	\$0	<b>\$11,791</b>			
71080	ROGERS CITY AREA SCHOOLS	16	\$0	\$16,378	<b>\$16,378</b>			

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>EASTERN UPPER PENINSULA ISD</b>						\$215,048	\$12,939	<b>\$227,987</b>
17010	SAULT STE. MARIE AREA SCHOOLS	17	\$40,559	\$0	<b>\$40,559</b>			
17050	DETOUR AREA SCHOOLS	17	\$4,963	\$0	<b>\$4,963</b>			
17090	PICKFORD PUBLIC SCHOOLS	17	\$3,114	\$0	<b>\$3,114</b>			
17110	RUDYARD AREA SCHOOLS	17	\$14,995	\$0	<b>\$14,995</b>			
17140	BRIMLEY AREA SCHOOLS	17	\$12,085	\$0	<b>\$12,085</b>			
17160	WHITEFISH TOWNSHIP SCHOOLS	17	\$0	\$0	<b>\$0</b>			
48040	TAHQUAMENON AREA SCHOOLS	17	\$20,645	\$0	<b>\$20,645</b>			
49010	ST. IGNACE AREA SCHOOLS	17	\$16,376	\$3,628	<b>\$20,003</b>			
49020	BOIS BLANC PINES SCHOOL DISTRICT	17	\$0	\$0	<b>\$0</b>			
49040	LES CHENEAUX COMMUNITY SCHOOLS	17	\$31,820	\$0	<b>\$31,820</b>			
49055	ENGADINE CONSOLIDATED SCHOOLS	17	\$11,451	\$0	<b>\$11,451</b>			
49070	MORAN TOWNSHIP SCHOOL DISTRICT	17	\$0	\$5,236	<b>\$5,236</b>			
49110	MACKINAC ISLAND PUBLIC SCHOOLS	17	\$9,417	\$0	<b>\$9,417</b>			
<b>CLARE-GLADWIN REGIONAL ESD</b>						\$174,835	\$0	<b>\$174,835</b>
18010	CLARE PUBLIC SCHOOLS	18	\$28,622	\$0	<b>\$28,622</b>			
18020	FARWELL AREA SCHOOLS	18	\$51,271	\$0	<b>\$51,271</b>			
18060	HARRISON COMMUNITY SCHOOLS	18	\$19,104	\$0	<b>\$19,104</b>			
26010	BEAVERTON RURAL SCHOOLS	18	\$14,225	\$0	<b>\$14,225</b>			
26040	GLADWIN COMMUNITY SCHOOLS	18	\$14,411	\$0	<b>\$14,411</b>			
<b>CLINTON COUNTY RESA</b>						\$435,306	\$10,125	<b>\$445,430</b>
19010	DEWITT PUBLIC SCHOOLS	19	\$44,063	\$0	<b>\$44,063</b>			
19070	FOWLER PUBLIC SCHOOLS	19	\$2,287	\$953	<b>\$3,240</b>			
19100	BATH COMMUNITY SCHOOLS	19	\$40,272	\$5,034	<b>\$45,305</b>			
19120	OVID-ELSIE AREA SCHOOLS	19	\$131,756	\$0	<b>\$131,756</b>			
19125	PEWAMO-WESTPHALIA COMMUNITY SCHOOLS	19	\$12,327	\$0	<b>\$12,327</b>			
19140	ST. JOHNS PUBLIC SCHOOLS	19	\$152,360	\$0	<b>\$152,360</b>			
<b>DELTA-SCHOOLCRAFT ISD</b>						\$433,293	\$41,196	<b>\$474,489</b>
21010	ESCANABA AREA PUBLIC SCHOOLS	21	\$506,816	\$0	<b>\$506,816</b>			
21025	GLADSTONE AREA SCHOOLS	21	\$30,667	\$0	<b>\$30,667</b>			
21060	RAPID RIVER PUBLIC SCHOOLS	21	\$18,834	\$0	<b>\$18,834</b>			
21065	BIG BAY DE NOC SCHOOL DISTRICT	21	\$0	\$969	<b>\$969</b>			
21090	BARK RIVER-HARRIS SCHOOL DISTRICT	21	\$3,691	\$0	<b>\$3,691</b>			
21135	MID PENINSULA SCHOOL DISTRICT	21	\$1,678	\$0	<b>\$1,678</b>			
77010	MANISTIQUE AREA SCHOOLS	21	\$34,088	\$17,333	<b>\$51,421</b>			

## APPENDIX 2: Elimination of the Personal Property Tax - Estimated School District Impact

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>DICKINSON-IRON ISD</b>						\$343,740	\$20,463	<b>\$364,203</b>
22010	IRON MOUNTAIN PUBLIC SCHOOLS	22	\$54,921	\$0	<b>\$54,921</b>			
22025	NORWAY-VULCAN AREA SCHOOLS	22	\$33,890	\$0	<b>\$33,890</b>			
22030	BREITUNG TOWNSHIP SCHOOLS	22	\$499,088	\$0	<b>\$499,088</b>			
22045	NORTH DICKINSON COUNTY SCHOOLS	22	\$4,746	\$18,653	<b>\$23,399</b>			
36015	FOREST PARK SCHOOL DISTRICT	22	\$31,446	\$0	<b>\$31,446</b>			
36025	WEST IRON COUNTY PUBLIC SCHOOLS	22	\$11,441	\$2,544	<b>\$13,985</b>			
<b>EATON ISD</b>						\$340,541	\$31,341	<b>\$371,882</b>
23030	CHARLOTTE PUBLIC SCHOOLS	23	\$198,223	\$0	<b>\$198,223</b>			
23050	EATON RAPIDS PUBLIC SCHOOLS	23	\$121,131	\$0	<b>\$121,131</b>			
23060	GRAND LEDGE PUBLIC SCHOOLS	23	\$275,014	\$48,710	<b>\$323,723</b>			
23065	MAPLE VALLEY SCHOOLS	23	\$14,647	\$0	<b>\$14,647</b>			
23090	POTTERVILLE PUBLIC SCHOOLS	23	\$54,210	\$14,751	<b>\$68,961</b>			
23490	ONEIDA TOWNSHIP S/D #3	23	\$0	\$0	<b>\$0</b>			
<b>GENESEE ISD</b>						\$679,271	\$185,857	<b>\$865,128</b>
25010	FLINT CITY SCHOOL DISTRICT	25	\$0	\$0	<b>\$0</b>			
25030	GRAND BLANC COMMUNITY SCHOOLS	25	\$360,203	\$75,042	<b>\$435,245</b>			
25040	MT. MORRIS CONSOLIDATED SCHOOLS	25	\$0	\$16,753	<b>\$16,753</b>			
25050	GOODRICH AREA SCHOOLS	25	\$45,315	\$0	<b>\$45,315</b>			
25060	BENDLE PUBLIC SCHOOLS	25	\$27,820	\$7,364	<b>\$35,184</b>			
25070	GENESEE SCHOOL DISTRICT	25	\$10,031	\$1,102	<b>\$11,133</b>			
25080	CARMAN-AINSWORTH COMMUNITY SCHOOLS	25	\$280,300	\$34,691	<b>\$314,991</b>			
25100	FENTON AREA PUBLIC SCHOOLS	25	\$163,253	\$26,351	<b>\$189,604</b>			
25110	KEARSLEY COMMUNITY SCHOOLS	25	\$0	\$35,907	<b>\$35,907</b>			
25120	FLUSHING COMMUNITY SCHOOLS	25	\$22,839	\$7,258	<b>\$30,097</b>			
25130	ATHERTON COMMUNITY SCHOOLS	25	\$83,725	\$0	<b>\$83,725</b>			
25140	DAVISON COMMUNITY SCHOOLS	25	\$40,335	\$32,678	<b>\$73,013</b>			
25150	CLIO AREA SCHOOL DISTRICT	25	\$0	\$29,081	<b>\$29,081</b>			
25180	SWARTZ CREEK COMMUNITY SCHOOLS	25	\$87,619	\$0	<b>\$87,619</b>			
25200	LAKE FENTON COMMUNITY SCHOOLS	25	\$35,171	\$6,937	<b>\$42,109</b>			
25210	WESTWOOD HEIGHTS SCHOOLS	25	\$0	\$40,835	<b>\$40,835</b>			
25230	BENTLEY COMMUNITY SCHOOLS	25	\$17,184	\$0	<b>\$17,184</b>			
25240	BEECHER COMMUNITY SCHOOL DISTRICT	25	\$12,787	\$0	<b>\$12,787</b>			
25250	LINDEN COMMUNITY SCHOOLS	25	\$37,451	\$11,873	<b>\$49,324</b>			
25260	MONTROSE COMMUNITY SCHOOLS	25	\$30,446	\$0	<b>\$30,446</b>			
25280	LAKEVILLE COMMUNITY SCHOOLS	25	\$44,269	\$0	<b>\$44,269</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>GOGEBIC-ONTONAGON ISD</b>						\$177,120	\$6,657	<b>\$183,777</b>
27010	BESSEMER AREA SCHOOL DISTRICT	27	\$8,716	\$0	<b>\$8,716</b>			
27020	IRONWOOD AREA SCHOOLS	27	\$31,265	\$0	<b>\$31,265</b>			
27070	WAKEFIELD-MARENISCO SCHOOL DISTRICT	27	\$9,848	\$11,586	<b>\$21,434</b>			
27080	WATERSMEET TOWNSHIP SCHOOL DISTRICT	27	\$4,134	\$0	<b>\$4,134</b>			
66045	EWEN-TROUT CREEK CONSOLIDATED SCHOOL DISTRICT	27	\$4,958	\$0	<b>\$4,958</b>			
66050	ONTONAGON AREA SCHOOLS	27	\$44,453	\$0	<b>\$44,453</b>			
<b>TRAVERSE BAY AREA ISD</b>						\$734,314	\$36,054	<b>\$770,367</b>
05010	ALBA PUBLIC SCHOOLS	28	\$3,504	\$547	<b>\$4,051</b>			
05040	BELLAIRE PUBLIC SCHOOLS	28	\$25,773	\$0	<b>\$25,773</b>			
05060	ELK RAPIDS SCHOOLS	28	\$15,607	\$0	<b>\$15,607</b>			
05070	MANCELONA PUBLIC SCHOOLS	28	\$22,555	\$2,399	<b>\$24,954</b>			
10015	BENZIE COUNTY CENTRAL SCHOOLS	28	\$16,165	\$0	<b>\$16,165</b>			
10025	FRANKFORT-ELBERTA AREA SCHOOLS	28	\$32,951	\$0	<b>\$32,951</b>			
28010	TRAVERSE CITY AREA PUBLIC SCHOOLS	28	\$560,209	\$0	<b>\$560,209</b>			
28035	BUCKLEY COMMUNITY SCHOOL DISTRICT	28	\$3,866	\$0	<b>\$3,866</b>			
28090	KINGSLEY AREA SCHOOLS	28	\$10,647	\$0	<b>\$10,647</b>			
40020	FOREST AREA COMMUNITY SCHOOLS	28	\$2,874	\$1,916	<b>\$4,790</b>			
40040	KALKASKA PUBLIC SCHOOLS	28	\$169,271	\$0	<b>\$169,271</b>			
40060	EXCELSIOR TOWNSHIP S/D #1	28	\$0	\$0	<b>\$0</b>			
45010	GLEN LAKE COMMUNITY SCHOOLS	28	\$8,038	\$6,515	<b>\$14,553</b>			
45020	LELAND PUBLIC SCHOOL DISTRICT	28	\$2,609	\$440	<b>\$3,048</b>			
45040	NORTHPORT PUBLIC SCHOOL DISTRICT	28	\$1,948	\$0	<b>\$1,948</b>			
45050	SUTTONS BAY PUBLIC SCHOOLS	28	\$15,872	\$1,017	<b>\$16,889</b>			
<b>GRATIOT-ISABELLA RESD</b>						\$504,848	\$17,521	<b>\$522,369</b>
29010	ALMA PUBLIC SCHOOLS	29	\$133,644	\$0	<b>\$133,644</b>			
29020	ASHLEY COMMUNITY SCHOOLS	29	\$4,669	\$0	<b>\$4,669</b>			
29040	BRECKENRIDGE COMMUNITY SCHOOLS	29	\$10,919	\$0	<b>\$10,919</b>			
29050	FULTON SCHOOLS	29	\$0	\$7,146	<b>\$7,146</b>			
29060	ITHACA PUBLIC SCHOOLS	29	\$23,386	\$0	<b>\$23,386</b>			
29100	ST. LOUIS PUBLIC SCHOOLS	29	\$44,447	\$0	<b>\$44,447</b>			
37010	MT. PLEASANT CITY SCHOOL DISTRICT	29	\$291,522	\$0	<b>\$291,522</b>			
37040	BEAL CITY PUBLIC SCHOOLS	29	\$4,640	\$0	<b>\$4,640</b>			
37060	SHEPHERD PUBLIC SCHOOL DISTRICT	29	\$45,122	\$0	<b>\$45,122</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>HILLSDALE ISD</b>						\$86,748	\$47,185	<b>\$133,933</b>
30010	CAMDEN-FRONTIER SCHOOLS	30	\$0	\$2,282	<b>\$2,282</b>			
30020	HILLSDALE COMMUNITY SCHOOLS	30	\$37,315	\$40,317	<b>\$77,632</b>			
30030	JONESVILLE COMMUNITY SCHOOLS	30	\$111,320	\$0	<b>\$111,320</b>			
30040	LITCHFIELD COMMUNITY SCHOOLS	30	\$67,432	\$17,144	<b>\$84,575</b>			
30050	NORTH ADAMS-JEROME SCHOOLS	30	\$3,661	\$1,602	<b>\$5,263</b>			
30060	PITTSFORD AREA SCHOOLS	30	\$2,947	\$1,653	<b>\$4,600</b>			
30070	READING COMMUNITY SCHOOLS	30	\$8,170	\$3,786	<b>\$11,957</b>			
30080	WALDRON AREA SCHOOLS	30	\$0	\$478	<b>\$478</b>			
<b>COPPER COUNTRY ISD</b>						\$254,904	\$415	<b>\$255,319</b>
07010	ARVON TOWNSHIP SCHOOL DISTRICT	31	\$0	\$0	<b>\$0</b>			
07020	BARAGA AREA SCHOOLS	31	\$14,135	\$0	<b>\$14,135</b>			
07040	L'ANSE AREA SCHOOLS	31	\$34,534	\$0	<b>\$34,534</b>			
31010	HANCOCK PUBLIC SCHOOLS	31	\$32,736	\$0	<b>\$32,736</b>			
31020	ADAMS TOWNSHIP SCHOOL DISTRICT	31	\$50,572	\$0	<b>\$50,572</b>			
31030	PUBLIC SCHOOLS OF CALUMET	31	\$25,581	\$0	<b>\$25,581</b>			
31050	CHASSELL TOWNSHIP SCHOOL DISTRICT	31	\$2,034	\$43	<b>\$2,077</b>			
31070	ELM RIVER TOWNSHIP SCHOOL DISTRICT	31	\$0	\$0	<b>\$0</b>			
31100	DOLLAR BAY-TAMARACK CITY AREA SCHOOLS	31	\$1,521	\$0	<b>\$1,521</b>			
31110	HOUGHTON-PORTAGE TOWNSHIP SCHOOLS	31	\$25,743	\$0	<b>\$25,743</b>			
31130	LAKE LINDEN-HUBBELL SCHOOL DISTRICT	31	\$9,741	\$0	<b>\$9,741</b>			
31140	STANTON TOWNSHIP PUBLIC SCHOOLS	31	\$0	\$0	<b>\$0</b>			
42030	GRANT TOWNSHIP S/D #2	31	\$0	\$0	<b>\$0</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>HURON ISD</b>						\$122,629	\$10,680	<b>\$133,309</b>
32010	BAD AXE PUBLIC SCHOOLS	32	\$63,751	\$0	<b>\$63,751</b>			
32030	CASEVILLE PUBLIC SCHOOLS	32	\$2,605	\$0	<b>\$2,605</b>			
32040	CHURCH SCHOOL DISTRICT	32	\$0	\$0	<b>\$0</b>			
32050	ELKTON-PIGEON-BAY PORT LAKER SCHOOLS	32	\$36,421	\$19,169	<b>\$55,590</b>			
32060	HARBOR BEACH COMMUNITY SCHOOLS	32	\$68,112	\$0	<b>\$68,112</b>			
32080	NORTH HURON SCHOOL DISTRICT	32	\$4,708	\$0	<b>\$4,708</b>			
32090	OWENDALE-GAGETOWN AREA SCHOOLS	32	\$0	\$0	<b>\$0</b>			
32130	PORT HOPE COMMUNITY SCHOOLS	32	\$1,225	\$0	<b>\$1,225</b>			
32170	UBLY COMMUNITY SCHOOLS	32	\$4,020	\$0	<b>\$4,020</b>			
32250	BLOOMFIELD TOWNSHIP S/D #7F	32	\$0	\$0	<b>\$0</b>			
32260	COLFAX TOWNSHIP S/D #1F	32	\$0	\$0	<b>\$0</b>			
32610	SIGEL TOWNSHIP S/D #3F	32	\$0	\$0	<b>\$0</b>			
32620	SIGEL TOWNSHIP S/D #4F	32	\$0	\$0	<b>\$0</b>			
32630	SIGEL TOWNSHIP S/D #6	32	\$0	\$0	<b>\$0</b>			
32650	VERONA TOWNSHIP S/D #1F	32	\$0	\$0	<b>\$0</b>			
<b>INGHAM ISD</b>						\$692,793	\$57,444	<b>\$750,237</b>
33010	EAST LANSING SCHOOL DISTRICT	33	\$256,340	\$47,093	<b>\$303,433</b>			
33020	LANSING PUBLIC SCHOOL DISTRICT	33	\$394,245	\$0	<b>\$394,245</b>			
33040	DANSVILLE SCHOOLS	33	\$3,132	\$1,566	<b>\$4,697</b>			
33060	HASLETT PUBLIC SCHOOLS	33	\$40,660	\$3,799	<b>\$44,459</b>			
33070	HOLT PUBLIC SCHOOLS	33	\$293,517	\$0	<b>\$293,517</b>			
33100	LESLIE PUBLIC SCHOOLS	33	\$56,742	\$0	<b>\$56,742</b>			
33130	MASON PUBLIC SCHOOLS (INGHAM)	33	\$155,442	\$40,906	<b>\$196,347</b>			
33170	OKEMOS PUBLIC SCHOOLS	33	\$283,679	\$43,025	<b>\$326,704</b>			
33200	STOCKBRIDGE COMMUNITY SCHOOLS	33	\$22,073	\$0	<b>\$22,073</b>			
33215	WAVERLY COMMUNITY SCHOOLS	33	\$444,406	\$0	<b>\$444,406</b>			
33220	WEBBERVILLE COMMUNITY SCHOOLS	33	\$26,744	\$3,521	<b>\$30,265</b>			
33230	WILLIAMSTON COMMUNITY SCHOOLS	33	\$109,163	\$0	<b>\$109,163</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>IONIA ISD</b>						\$317,282	\$0	<b>\$317,282</b>
34010	IONIA PUBLIC SCHOOLS	34	\$223,521	\$0	<b>\$223,521</b>			
34040	PALO COMMUNITY SCHOOL DISTRICT	34	\$68	\$0	<b>\$68</b>			
34080	BELDING AREA SCHOOL DISTRICT	34	\$84,631	\$0	<b>\$84,631</b>			
34090	LAKEWOOD PUBLIC SCHOOLS	34	\$220,383	\$0	<b>\$220,383</b>			
34110	PORTLAND PUBLIC SCHOOL DISTRICT	34	\$78,483	\$0	<b>\$78,483</b>			
34120	SARANAC COMMUNITY SCHOOLS	34	\$42,521	\$0	<b>\$42,521</b>			
34140	BERLIN TOWNSHIP S/D #3	34	\$0	\$0	<b>\$0</b>			
34340	EASTON TOWNSHIP S/D #6	34	\$0	\$0	<b>\$0</b>			
34360	IONIA TOWNSHIP S/D #2	34	\$0	\$0	<b>\$0</b>			
<b>IOSCO RESA</b>						\$42,860	\$3,554	<b>\$46,414</b>
35010	OSCODA AREA SCHOOLS	35	\$24,124	\$0	<b>\$24,124</b>			
35020	HALE AREA SCHOOLS	35	\$4,566	\$0	<b>\$4,566</b>			
35030	TAWAS AREA SCHOOLS	35	\$21,840	\$9,414	<b>\$31,253</b>			
35040	WHITTEMORE-PRESCOTT AREA SCHOOLS	35	\$21,128	\$0	<b>\$21,128</b>			
<b>JACKSON ISD</b>						\$401,840	\$31,407	<b>\$433,247</b>
38010	WESTERN SCHOOL DISTRICT	38	\$163,814	\$0	<b>\$163,814</b>			
38020	VANDERCOOK LAKE PUBLIC SCHOOLS	38	\$33,078	\$0	<b>\$33,078</b>			
38040	COLUMBIA SCHOOL DISTRICT	38	\$19,244	\$0	<b>\$19,244</b>			
38050	GRASS LAKE COMMUNITY SCHOOLS	38	\$55,096	\$0	<b>\$55,096</b>			
38080	CONCORD COMMUNITY SCHOOLS	38	\$4,664	\$0	<b>\$4,664</b>			
38090	EAST JACKSON COMMUNITY SCHOOLS	38	\$70,446	\$0	<b>\$70,446</b>			
38100	HANOVER-HORTON SCHOOLS	38	\$5,620	\$1,561	<b>\$7,181</b>			
38120	MICHIGAN CENTER SCHOOL DISTRICT	38	\$0	\$0	<b>\$0</b>			
38130	NAPOLEON COMMUNITY SCHOOLS	38	\$0	\$58,169	<b>\$58,169</b>			
38140	NORTHWEST COMMUNITY SCHOOLS	38	\$42,919	\$0	<b>\$42,919</b>			
38150	SPRINGPORT PUBLIC SCHOOLS	38	\$16,558	\$0	<b>\$16,558</b>			
38170	JACKSON PUBLIC SCHOOLS	38	\$256,376	\$0	<b>\$256,376</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>KALAMAZOO RESA</b>						\$705,612	\$45,553	<b>\$751,165</b>
39010	KALAMAZOO PUBLIC SCHOOL DISTRICT	39	\$1,252,365	\$0	<b>\$1,252,365</b>			
39020	CLIMAX-SCOTTS COMMUNITY SCHOOLS	39	\$6,901	\$0	<b>\$6,901</b>			
39030	COMSTOCK PUBLIC SCHOOLS	39	\$273,315	\$164,252	<b>\$437,567</b>			
39050	GALESBURG-AUGUSTA COMMUNITY SCHOOLS	39	\$284,398	\$0	<b>\$284,398</b>			
39065	GULL LAKE COMMUNITY SCHOOLS	39	\$86,709	\$0	<b>\$86,709</b>			
39130	PARCHMENT SCHOOL DISTRICT	39	\$97,412	\$0	<b>\$97,412</b>			
39140	PORTAGE PUBLIC SCHOOLS	39	\$1,522,132	\$167,636	<b>\$1,689,767</b>			
39160	SCHOOLCRAFT COMMUNITY SCHOOLS	39	\$69,379	\$0	<b>\$69,379</b>			
39170	VICKSBURG COMMUNITY SCHOOLS	39	\$52,358	\$0	<b>\$52,358</b>			
<b>KENT ISD</b>						\$1,865,674	\$139,732	<b>\$2,005,406</b>
08050	THORNAPPLE KELLOGG SCHOOL DISTRICT	41	\$96,424	\$0	<b>\$96,424</b>			
41010	GRAND RAPIDS PUBLIC SCHOOLS	41	\$620,681	\$0	<b>\$620,681</b>			
41020	GODWIN HEIGHTS PUBLIC SCHOOLS	41	\$382,254	\$0	<b>\$382,254</b>			
41025	NORTHVIEW PUBLIC SCHOOL DISTRICT	41	\$70,270	\$25,907	<b>\$96,177</b>			
41026	WYOMING PUBLIC SCHOOLS	41	\$405,168	\$0	<b>\$405,168</b>			
41040	BYRON CENTER PUBLIC SCHOOLS	41	\$395,850	\$56,550	<b>\$452,400</b>			
41050	CALEDONIA COMMUNITY SCHOOLS	41	\$941,178	\$0	<b>\$941,178</b>			
41070	CEDAR SPRINGS PUBLIC SCHOOLS	41	\$106,151	\$0	<b>\$106,151</b>			
41080	COMSTOCK PARK PUBLIC SCHOOLS	41	\$139,646	\$17,082	<b>\$156,728</b>			
41090	EAST GRAND RAPIDS PUBLIC SCHOOLS	41	\$28,241	\$1,754	<b>\$29,995</b>			
41110	FOREST HILLS PUBLIC SCHOOLS	41	\$1,413,261	\$0	<b>\$1,413,261</b>			
41120	GODFREY-LEE PUBLIC SCHOOLS	41	\$72,564	\$15,421	<b>\$87,985</b>			
41130	GRANDVILLE PUBLIC SCHOOLS	41	\$304,702	\$115,293	<b>\$419,994</b>			
41140	KELLOGGSVILLE PUBLIC SCHOOLS	41	\$250,365	\$0	<b>\$250,365</b>			
41145	KENOWA HILLS PUBLIC SCHOOLS	41	\$391,389	\$0	<b>\$391,389</b>			
41150	KENT CITY COMMUNITY SCHOOLS	41	\$36,906	\$4,473	<b>\$41,379</b>			
41160	KENTWOOD PUBLIC SCHOOLS	41	\$1,005,668	\$357,571	<b>\$1,363,238</b>			
41170	LOWELL AREA SCHOOLS	41	\$172,568	\$0	<b>\$172,568</b>			
41210	ROCKFORD PUBLIC SCHOOLS	41	\$431,572	\$0	<b>\$431,572</b>			
41240	SPARTA AREA SCHOOLS	41	\$142,979	\$19,349	<b>\$162,328</b>			



## APPENDIX 2: Elimination of the Personal Property Tax - Estimated School District Impact

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>LAPEER ISD</b>						\$399,948	\$0	<b>\$399,948</b>
44010	LAPEER COMMUNITY SCHOOLS	44	\$111,981	\$0	<b>\$111,981</b>			
44020	ALMONT COMMUNITY SCHOOLS	44	\$38,786	\$0	<b>\$38,786</b>			
44050	DRYDEN COMMUNITY SCHOOLS	44	\$6,593	\$0	<b>\$6,593</b>			
44060	IMLAY CITY COMMUNITY SCHOOLS	44	\$133,826	\$0	<b>\$133,826</b>			
44090	NORTH BRANCH AREA SCHOOLS	44	\$39,487	\$0	<b>\$39,487</b>			
<b>LENAWEE ISD</b>						\$276,663	\$25,536	<b>\$302,199</b>
46010	ADRIAN CITY SCHOOL DISTRICT	46	\$266,883	\$0	<b>\$266,883</b>			
46020	ADDISON COMMUNITY SCHOOLS	46	\$12,046	\$0	<b>\$12,046</b>			
46040	BLISSFIELD COMMUNITY SCHOOLS	46	\$0	\$65,925	<b>\$65,925</b>			
46050	BRITTON DEERFIELD SCHOOLS	46	\$16,819	\$0	<b>\$16,819</b>			
46060	CLINTON COMMUNITY SCHOOLS	46	\$21,615	\$8,787	<b>\$30,402</b>			
46070	DEERFIELD PUBLIC SCHOOLS	46	\$666	\$290	<b>\$956</b>			
46080	HUDSON AREA SCHOOLS	46	\$23,355	\$0	<b>\$23,355</b>			
46090	MADISON SCHOOL DISTRICT (LENAWEE)	46	\$32,014	\$21,253	<b>\$53,267</b>			
46100	MORENCI AREA SCHOOLS	46	\$115,586	\$0	<b>\$115,586</b>			
46110	ONSTED COMMUNITY SCHOOLS	46	\$17,543	\$0	<b>\$17,543</b>			
46130	SAND CREEK COMMUNITY SCHOOLS	46	\$4,528	\$4,178	<b>\$8,706</b>			
46140	TECUMSEH PUBLIC SCHOOLS	46	\$214,319	\$0	<b>\$214,319</b>			
<b>LIVINGSTON ESA</b>						\$1,409,253	\$0	<b>\$1,409,253</b>
47010	BRIGHTON AREA SCHOOLS	47	\$493,831	\$0	<b>\$493,831</b>			
47030	FOWLerville COMMUNITY SCHOOLS	47	\$201,035	\$0	<b>\$201,035</b>			
47060	HARTLAND CONSOLIDATED SCHOOLS	47	\$175,606	\$0	<b>\$175,606</b>			
47070	HOWELL PUBLIC SCHOOLS	47	\$753,223	\$0	<b>\$753,223</b>			
47080	PINCKNEY COMMUNITY SCHOOLS	47	\$94,255	\$0	<b>\$94,255</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>MACOMB ISD</b>						\$2,749,429	\$165,258	<b>\$2,914,688</b>
50010	CENTER LINE PUBLIC SCHOOLS	50	\$206,664	\$0	<b>\$206,664</b>			
50020	EAST DETROIT PUBLIC SCHOOLS	50	\$134,229	\$0	<b>\$134,229</b>			
50030	ROSEVILLE COMMUNITY SCHOOLS	50	\$579,142	\$0	<b>\$579,142</b>			
50040	ANCHOR BAY SCHOOL DISTRICT	50	\$263,416	\$0	<b>\$263,416</b>			
50050	ARMADA AREA SCHOOLS	50	\$27,217	\$3,264	<b>\$30,481</b>			
50070	CLINTONDALE COMMUNITY SCHOOLS	50	\$199,908	\$0	<b>\$199,908</b>			
50080	CHIPPEWA VALLEY SCHOOLS	50	\$834,071	\$0	<b>\$834,071</b>			
50090	FITZGERALD PUBLIC SCHOOLS	50	\$701,235	\$533,548	<b>\$1,234,783</b>			
50100	FRASER PUBLIC SCHOOLS	50	\$642,272	\$0	<b>\$642,272</b>			
50120	LAKE SHORE PUBLIC SCHOOLS (MACOMB)	50	\$62,905	\$0	<b>\$62,905</b>			
50130	LAKEVIEW PUBLIC SCHOOLS (MACOMB)	50	\$57,801	\$0	<b>\$57,801</b>			
50140	L'ANSE CREUSE PUBLIC SCHOOLS	50	\$1,214,394	\$0	<b>\$1,214,394</b>			
50160	MT. CLEMENS COMMUNITY SCHOOL DISTRICT	50	\$398,644	\$0	<b>\$398,644</b>			
50170	NEW HAVEN COMMUNITY SCHOOLS	50	\$220,005	\$0	<b>\$220,005</b>			
50180	RICHMOND COMMUNITY SCHOOLS	50	\$63,326	\$0	<b>\$63,326</b>			
50190	ROMEO COMMUNITY SCHOOLS	50	\$444,017	\$146,058	<b>\$590,076</b>			
50200	SOUTH LAKE SCHOOLS	50	\$71,298	\$0	<b>\$71,298</b>			
50210	UTICA COMMUNITY SCHOOLS	50	\$1,634,576	\$0	<b>\$1,634,576</b>			
50220	VAN DYKE PUBLIC SCHOOLS	50	\$564,659	\$160,573	<b>\$725,232</b>			
50230	WARREN CONSOLIDATED SCHOOLS	50	\$981,516	\$400,812	<b>\$1,382,328</b>			
50240	WARREN WOODS PUBLIC SCHOOLS	50	\$274,460	\$0	<b>\$274,460</b>			
<b>MANISTEE ISD</b>						\$177,498	\$0	<b>\$177,498</b>
51020	BEAR LAKE SCHOOL DISTRICT	51	\$7,722	\$0	<b>\$7,722</b>			
51045	KALEVA NORMAN DICKSON SCHOOL DISTRICT	51	\$4,615	\$0	<b>\$4,615</b>			
51060	ONEKAMA CONSOLIDATED SCHOOLS	51	\$8,187	\$0	<b>\$8,187</b>			
51070	MANISTEE AREA SCHOOLS	51	\$133,528	\$0	<b>\$133,528</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>MARQUETTE-ALGER RESA</b>						\$101,022	\$29,376	<b>\$130,398</b>
02010	AUTRAIN-ONOTA PUBLIC SCHOOLS	52	\$0	\$0	<b>\$0</b>			
02020	BURT TOWNSHIP SCHOOL DISTRICT	52	\$0	\$0	<b>\$0</b>			
02070	MUNISING PUBLIC SCHOOLS	52	\$49,344	\$0	<b>\$49,344</b>			
02080	SUPERIOR CENTRAL SCHOOLS	52	\$3,913	\$0	<b>\$3,913</b>			
52015	N.I.C.E. COMMUNITY SCHOOLS	52	\$9,184	\$6,558	<b>\$15,742</b>			
52040	GWINN AREA COMMUNITY SCHOOLS	52	\$6,319	\$0	<b>\$6,319</b>			
52090	NEGAUNEE PUBLIC SCHOOLS	52	\$12,989	\$17,641	<b>\$30,631</b>			
52100	POWELL TOWNSHIP SCHOOLS	52	\$0	\$0	<b>\$0</b>			
52110	REPUBLIC-MICHIGAMME SCHOOLS	52	\$181	\$0	<b>\$181</b>			
52160	WELLS TOWNSHIP SCHOOL DISTRICT	52	\$0	\$0	<b>\$0</b>			
52170	MARQUETTE AREA PUBLIC SCHOOLS	52	\$41,401	\$0	<b>\$41,401</b>			
52180	ISHPEMING PUBLIC SCHOOL DISTRICT	52	\$20,158	\$12,378	<b>\$32,536</b>			
<b>MASON-LAKE ISD</b>						\$100,881	\$13,492	<b>\$114,374</b>
43040	BALDWIN COMMUNITY SCHOOLS	53	\$6,251	\$0	<b>\$6,251</b>			
53010	MASON COUNTY CENTRAL SCHOOLS	53	\$38,786	\$0	<b>\$38,786</b>			
53020	MASON COUNTY EASTERN SCHOOLS	53	\$2,467	\$0	<b>\$2,467</b>			
53030	FREE SOIL COMMUNITY SCHOOLS	53	\$0	\$0	<b>\$0</b>			
53040	LUDINGTON AREA SCHOOL DISTRICT	53	\$49,068	\$26,100	<b>\$75,168</b>			
64070	PENTWATER PUBLIC SCHOOL DISTRICT	53	\$892	\$0	<b>\$892</b>			
<b>MECOSTA-OSCEOLA ISD</b>						\$145,554	\$0	<b>\$145,554</b>
54010	BIG RAPIDS PUBLIC SCHOOLS	54	\$209,503	\$0	<b>\$209,503</b>			
54025	CHIPPEWA HILLS SCHOOL DISTRICT	54	\$41,970	\$0	<b>\$41,970</b>			
54040	MORLEY STANWOOD COMMUNITY SCHOOLS	54	\$159,938	\$0	<b>\$159,938</b>			
67020	EVART PUBLIC SCHOOLS	54	\$45,996	\$0	<b>\$45,996</b>			
67060	REED CITY AREA PUBLIC SCHOOLS	54	\$126,672	\$0	<b>\$126,672</b>			
<b>MENOMINEE ISD</b>						\$76,038	\$0	<b>\$76,038</b>
55010	CARNEY-NADEAU PUBLIC SCHOOLS	55	\$1,059	\$0	<b>\$1,059</b>			
55100	MENOMINEE AREA PUBLIC SCHOOLS	55	\$56,937	\$0	<b>\$56,937</b>			
55115	NORTH CENTRAL AREA SCHOOLS	55	\$4,076	\$0	<b>\$4,076</b>			
55120	STEPHENSON AREA PUBLIC SCHOOLS	55	\$3,410	\$0	<b>\$3,410</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>MIDLAND COUNTY ESA</b>						\$90,527	\$30,261	<b>\$120,788</b>
56010	MIDLAND PUBLIC SCHOOLS	56	\$0	\$204,128	<b>\$204,128</b>			
56020	BULLOCK CREEK SCHOOL DISTRICT	56	\$39,615	\$0	<b>\$39,615</b>			
56030	COLEMAN COMMUNITY SCHOOL DISTRICT	56	\$26,439	\$0	<b>\$26,439</b>			
56050	MERIDIAN PUBLIC SCHOOLS	56	\$19,341	\$0	<b>\$19,341</b>			
<b>MONROE ISD</b>						\$203,455	\$81,787	<b>\$285,242</b>
58010	MONROE PUBLIC SCHOOLS	58	\$0	\$76,823	<b>\$76,823</b>			
58020	AIRPORT COMMUNITY SCHOOL DISTRICT	58	\$33,019	\$0	<b>\$33,019</b>			
58030	BEDFORD PUBLIC SCHOOLS	58	\$40,309	\$11,997	<b>\$52,305</b>			
58050	DUNDEE COMMUNITY SCHOOLS	58	\$163,727	\$0	<b>\$163,727</b>			
58070	IDA PUBLIC SCHOOL DISTRICT	58	\$0	\$0	<b>\$0</b>			
58080	JEFFERSON SCHOOLS (MONROE)	58	\$0	\$0	<b>\$0</b>			
58090	MASON CONSOLIDATED SCHOOLS (MONROE)	58	\$0	\$0	<b>\$0</b>			
58100	SUMMERFIELD SCHOOL DISTRICT	58	\$7,799	\$0	<b>\$7,799</b>			
58110	WHITEFORD AGRICULTURAL SCHOOLS	58	\$30,650	\$0	<b>\$30,650</b>			
<b>MONTCALM AREA ISD</b>						\$340,811	\$8,617	<b>\$349,428</b>
59020	CARSON CITY-CRYSTAL AREA SCHOOLS	59	\$43,205	\$0	<b>\$43,205</b>			
59045	MONTABELLA COMMUNITY SCHOOLS	59	\$79,789	\$23,467	<b>\$103,256</b>			
59070	GREENVILLE PUBLIC SCHOOLS	59	\$257,886	\$0	<b>\$257,886</b>			
59080	TRI COUNTY AREA SCHOOLS	59	\$23,439	\$0	<b>\$23,439</b>			
59090	LAKEVIEW COMMUNITY SCHOOLS (MONTCALM)	59	\$35,012	\$0	<b>\$35,012</b>			
59125	CENTRAL MONTCALM PUBLIC SCHOOLS	59	\$28,520	\$0	<b>\$28,520</b>			
59150	VESTABURG COMMUNITY SCHOOLS	59	\$14,481	\$0	<b>\$14,481</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>MUSKEGON AREA ISD</b>						\$812,498	\$10,822	<b>\$823,320</b>
61010	MUSKEGON CITY SCHOOL DISTRICT	61	\$241,625	\$0	<b>\$241,625</b>			
61020	MUSKEGON HEIGHTS SCHOOL DISTRICT	61	\$187,244	\$0	<b>\$187,244</b>			
61060	MONA SHORES PUBLIC SCHOOL DISTRICT	61	\$241,413	\$22,399	<b>\$263,813</b>			
61065	OAKRIDGE PUBLIC SCHOOLS	61	\$120,025	\$0	<b>\$120,025</b>			
61080	FRUITPORT COMMUNITY SCHOOLS	61	\$56,506	\$0	<b>\$56,506</b>			
61120	HOLTON PUBLIC SCHOOLS	61	\$6,639	\$0	<b>\$6,639</b>			
61180	MONTAGUE AREA PUBLIC SCHOOLS	61	\$175,171	\$0	<b>\$175,171</b>			
61190	ORCHARD VIEW SCHOOLS	61	\$374,107	\$0	<b>\$374,107</b>			
61210	RAVENNA PUBLIC SCHOOLS	61	\$51,591	\$0	<b>\$51,591</b>			
61220	REETHS-PUFFER SCHOOLS	61	\$262,401	\$0	<b>\$262,401</b>			
61230	NORTH MUSKEGON PUBLIC SCHOOLS	61	\$27,676	\$0	<b>\$27,676</b>			
61240	WHITEHALL DISTRICT SCHOOLS	61	\$307,429	\$0	<b>\$307,429</b>			
<b>NEWAYGO COUNTY RESA</b>						\$317,126	\$36,587	<b>\$353,713</b>
62040	FREMONT PUBLIC SCHOOL DISTRICT	62	\$321,809	\$79,032	<b>\$400,841</b>			
62050	GRANT PUBLIC SCHOOL DISTRICT	62	\$9,130	\$0	<b>\$9,130</b>			
62060	HESPERIA COMMUNITY SCHOOLS	62	\$4,236	\$1,286	<b>\$5,522</b>			
62070	NEWAYGO PUBLIC SCHOOL DISTRICT	62	\$83,079	\$0	<b>\$83,079</b>			
62090	WHITE CLOUD PUBLIC SCHOOLS	62	\$26,963	\$0	<b>\$26,963</b>			
62470	BIG JACKSON SCHOOL DISTRICT	62	\$0	\$0	<b>\$0</b>			

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			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>OAKLAND SCHOOLS</b>						\$3,804,057	\$227,706	<b>\$4,031,764</b>
63010	SCHOOL DISTRICT OF THE CITY OF BIRMINGHAM	63	\$229,392	\$0	<b>\$229,392</b>			
63020	FERNDALE PUBLIC SCHOOLS	63	\$225,143	\$0	<b>\$225,143</b>			
63030	PONTIAC CITY SCHOOL DISTRICT	63	\$1,144,947	\$0	<b>\$1,144,947</b>			
63040	SCHOOL DISTRICT OF THE CITY OF ROYAL OAK	63	\$453,826	\$0	<b>\$453,826</b>			
63050	BERKLEY SCHOOL DISTRICT	63	\$62,482	\$13,227	<b>\$75,709</b>			
63060	SOUTHFIELD PUBLIC SCHOOL DISTRICT	63	\$833,699	\$0	<b>\$833,699</b>			
63070	AVONDALE SCHOOL DISTRICT	63	\$850,394	\$72,891	<b>\$923,284</b>			
63080	BLOOMFIELD HILLS SCHOOL DISTRICT	63	\$32,380	\$60,801	<b>\$93,181</b>			
63090	CLARENCEVILLE SCHOOL DISTRICT	63	\$0	\$81,615	<b>\$81,615</b>			
63100	NOVI COMMUNITY SCHOOL DISTRICT	63	\$1,065,409	\$76,264	<b>\$1,141,673</b>			
63110	OXFORD COMMUNITY SCHOOLS	63	\$314,806	\$0	<b>\$314,806</b>			
63130	HAZEL PARK CITY SCHOOL DISTRICT	63	\$163,173	\$0	<b>\$163,173</b>			
63140	MADISON PUBLIC SCHOOLS (OAKLAND)	63	\$130,995	\$0	<b>\$130,995</b>			
63150	TROY SCHOOL DISTRICT	63	\$1,352,059	\$0	<b>\$1,352,059</b>			
63160	WEST BLOOMFIELD SCHOOL DISTRICT	63	\$262,639	\$0	<b>\$262,639</b>			
63180	BRANDON SCHOOL DISTRICT	63	\$35,160	\$0	<b>\$35,160</b>			
63190	CLARKSTON COMMUNITY SCHOOL DISTRICT	63	\$361,844	\$0	<b>\$361,844</b>			
63200	FARMINGTON PUBLIC SCHOOL DISTRICT	63	\$491,403	\$0	<b>\$491,403</b>			
63210	HOLLY AREA SCHOOL DISTRICT	63	\$152,309	\$0	<b>\$152,309</b>			
63220	HURON VALLEY SCHOOLS	63	\$863,614	\$117,365	<b>\$980,979</b>			
63230	LAKE ORION COMMUNITY SCHOOLS	63	\$387,416	\$0	<b>\$387,416</b>			
63240	SOUTH LYON COMMUNITY SCHOOLS	63	\$805,694	\$0	<b>\$805,694</b>			
63250	OAK PARK CITY SCHOOL DISTRICT	63	\$171,255	\$122,325	<b>\$293,579</b>			
63260	ROCHESTER COMMUNITY SCHOOL DISTRICT	63	\$754,019	\$0	<b>\$754,019</b>			
63270	CLAWSON PUBLIC SCHOOLS	63	\$73,272	\$0	<b>\$73,272</b>			
63280	LAMPHERE PUBLIC SCHOOLS	63	\$388,292	\$64,625	<b>\$452,917</b>			
63290	WALLED LAKE CONSOLIDATED SCHOOLS	63	\$816,064	\$102,008	<b>\$918,072</b>			
63300	WATERFORD SCHOOL DISTRICT	63	\$373,428	\$0	<b>\$373,428</b>			
<b>OCEANA ISD</b>						\$54,460	\$6,627	<b>\$61,087</b>
64040	HART PUBLIC SCHOOL DISTRICT	64	\$28,072	\$10,978	<b>\$39,050</b>			
64080	SHELBY PUBLIC SCHOOLS	64	\$67,602	\$0	<b>\$67,602</b>			
64090	WALKERVILLE PUBLIC SCHOOLS	64	\$16,688	\$0	<b>\$16,688</b>			

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<b>OTTAWA AREA ISD</b>						\$1,191,315	\$69,809	<b>\$1,261,124</b>
03080	SAUGATUCK PUBLIC SCHOOLS	70	\$17,073	\$0	<b>\$17,073</b>			
03100	HAMILTON COMMUNITY SCHOOLS	70	\$474,482	\$0	<b>\$474,482</b>			
70010	GRAND HAVEN AREA PUBLIC SCHOOLS	70	\$316,667	\$0	<b>\$316,667</b>			
70020	HOLLAND CITY SCHOOL DISTRICT	70	\$699,599	\$80,107	<b>\$779,706</b>			
70040	ALLENDALE PUBLIC SCHOOL DISTRICT	70	\$125,326	\$0	<b>\$125,326</b>			
70070	WEST OTTAWA PUBLIC SCHOOL DISTRICT	70	\$575,384	\$26,302	<b>\$601,686</b>			
70120	COOPERSVILLE AREA PUBLIC SCHOOL DISTRICT	70	\$108,274	\$0	<b>\$108,274</b>			
70175	JENISON PUBLIC SCHOOLS	70	\$112,465	\$0	<b>\$112,465</b>			
70190	HUDSONVILLE PUBLIC SCHOOL DISTRICT	70	\$172,973	\$24,710	<b>\$197,683</b>			
70300	SPRING LAKE PUBLIC SCHOOLS	70	\$153,616	\$0	<b>\$153,616</b>			
70350	ZEELAND PUBLIC SCHOOLS	70	\$588,509	\$88,765	<b>\$677,273</b>			
<b>COOR ISD</b>						\$217,356	\$10,629	<b>\$227,984</b>
20015	CRAWFORD AUSABLE SCHOOLS	72	\$127,929	\$0	<b>\$127,929</b>			
65045	WEST BRANCH-ROSE CITY AREA SCHOOLS	72	\$54,988	\$0	<b>\$54,988</b>			
68010	MIO-AUSABLE SCHOOLS	72	\$0	\$2,820	<b>\$2,820</b>			
68030	FAIRVIEW AREA SCHOOL DISTRICT	72	\$27,777	\$9,578	<b>\$37,355</b>			
72010	ROSCOMMON AREA PUBLIC SCHOOLS	72	\$18,970	\$0	<b>\$18,970</b>			
72020	HOUGHTON LAKE COMMUNITY SCHOOLS	72	\$6,498	\$0	<b>\$6,498</b>			
<b>SAGINAW ISD</b>						\$527,800	\$52,029	<b>\$579,829</b>
73010	SAGINAW CITY SCHOOL DISTRICT	73	\$382,337	\$0	<b>\$382,337</b>			
73030	CARROLLTON SCHOOL DISTRICT	73	\$53,390	\$0	<b>\$53,390</b>			
73040	SAGINAW TOWNSHIP COMMUNITY SCHOOLS	73	\$144,325	\$0	<b>\$144,325</b>			
73080	BUENA VISTA SCHOOL DISTRICT	73	\$280,606	\$0	<b>\$280,606</b>			
73110	CHESANING UNION SCHOOLS	73	\$34,926	\$0	<b>\$34,926</b>			
73170	BIRCH RUN AREA SCHOOL DISTRICT	73	\$61,047	\$0	<b>\$61,047</b>			
73180	BRIDGEPORT-SPAULDING COMMUNITY SCHOOL DISTRICT	73	\$64,865	\$0	<b>\$64,865</b>			
73190	FRANKENMUTH SCHOOL DISTRICT	73	\$0	\$57,614	<b>\$57,614</b>			
73200	FREELAND COMMUNITY SCHOOL DISTRICT	73	\$19,834	\$5,833	<b>\$25,667</b>			
73210	HEMLOCK PUBLIC SCHOOL DISTRICT	73	\$154,068	\$0	<b>\$154,068</b>			
73230	MERRILL COMMUNITY SCHOOLS	73	\$26,823	\$0	<b>\$26,823</b>			
73240	ST. CHARLES COMMUNITY SCHOOLS	73	\$21,976	\$0	<b>\$21,976</b>			
73255	SWAN VALLEY SCHOOL DISTRICT	73	\$50,695	\$0	<b>\$50,695</b>			

## APPENDIX 2: Elimination of the Personal Property Tax - Estimated School District Impact

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>ST. CLAIR COUNTY RESA</b>						\$920,872	\$94,277	<b>\$1,015,149</b>
74010	PORT HURON AREA SCHOOL DISTRICT	74	\$244,318	\$0	<b>\$244,318</b>			
74030	ALGONAC COMMUNITY SCHOOL DISTRICT	74	\$25,427	\$0	<b>\$25,427</b>			
74040	CAPAC COMMUNITY SCHOOL DISTRICT	74	\$10,898	\$0	<b>\$10,898</b>			
74050	EAST CHINA SCHOOL DISTRICT	74	\$220,245	\$33,884	<b>\$254,128</b>			
74100	MARYSVILLE PUBLIC SCHOOLS	74	\$384,643	\$0	<b>\$384,643</b>			
74120	MEMPHIS COMMUNITY SCHOOLS	74	\$0	\$140,724	<b>\$140,724</b>			
74130	YALE PUBLIC SCHOOLS	74	\$81,038	\$0	<b>\$81,038</b>			
<b>ST. JOSEPH ISD</b>						\$456,049	\$38,975	<b>\$495,024</b>
75010	STURGIS PUBLIC SCHOOLS	75	\$504,531	\$0	<b>\$504,531</b>			
75020	BURR OAK COMMUNITY SCHOOL DISTRICT	75	\$0	\$0	<b>\$0</b>			
75030	CENTREVILLE PUBLIC SCHOOLS	75	\$5,861	\$0	<b>\$5,861</b>			
75040	COLON COMMUNITY SCHOOL DISTRICT	75	\$14,206	\$0	<b>\$14,206</b>			
75050	CONSTANTINE PUBLIC SCHOOL DISTRICT	75	\$174,719	\$0	<b>\$174,719</b>			
75060	MENDON COMMUNITY SCHOOL DISTRICT	75	\$83,488	\$0	<b>\$83,488</b>			
75070	WHITE PIGEON COMMUNITY SCHOOLS	75	\$0	\$41,581	<b>\$41,581</b>			
75080	THREE RIVERS COMMUNITY SCHOOLS	75	\$344,480	\$0	<b>\$344,480</b>			
75100	NOTTAWA COMMUNITY SCHOOL	75	\$0	\$0	<b>\$0</b>			
<b>SANILAC ISD</b>						\$104,018	\$0	<b>\$104,018</b>
76060	BROWN CITY COMMUNITY SCHOOLS	76	\$18,250	\$0	<b>\$18,250</b>			
76070	CARSONVILLE-PORT SANILAC SCHOOL DISTRICT	76	\$4,916	\$0	<b>\$4,916</b>			
76080	CROSWELL-LEXINGTON COMMUNITY SCHOOLS	76	\$36,468	\$0	<b>\$36,468</b>			
76090	DECKERVILLE COMMUNITY SCHOOL DISTRICT	76	\$2,869	\$0	<b>\$2,869</b>			
76140	MARLETTE COMMUNITY SCHOOLS	76	\$0	\$0	<b>\$0</b>			
76180	PECK COMMUNITY SCHOOL DISTRICT	76	\$2,641	\$0	<b>\$2,641</b>			
76210	SANDUSKY COMMUNITY SCHOOL DISTRICT	76	\$52,510	\$0	<b>\$52,510</b>			
<b>SHIAWASEE RESD</b>						\$177,724	\$46,002	<b>\$223,725</b>
78020	BYRON AREA SCHOOLS	78	\$0	\$0	<b>\$0</b>			
78030	DURAND AREA SCHOOLS	78	\$32,255	\$0	<b>\$32,255</b>			
78040	LAINGSBURG COMMUNITY SCHOOL DISTRICT	78	\$10,130	\$1,164	<b>\$11,295</b>			
78060	MORRICE AREA SCHOOLS	78	\$2,496	\$0	<b>\$2,496</b>			
78070	NEW LOTHROP AREA PUBLIC SCHOOLS	78	\$6,350	\$0	<b>\$6,350</b>			
78080	PERRY PUBLIC SCHOOL DISTRICT	78	\$21,109	\$0	<b>\$21,109</b>			
78100	CORUNNA PUBLIC SCHOOL DISTRICT	78	\$27,514	\$0	<b>\$27,514</b>			
78110	OWOSSO PUBLIC SCHOOLS	78	\$0	\$73,530	<b>\$73,530</b>			



## APPENDIX 2: Elimination of the Personal Property Tax - Estimated School District Impact

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>TUSCOLA ISD</b>						\$186,732	\$33,839	\$220,571
79010	AKRON-FAIRGROVE SCHOOLS	79	\$5,415	\$0	\$5,415			
79020	CARO COMMUNITY SCHOOLS	79	\$83,541	\$0	\$83,541			
79030	CASS CITY PUBLIC SCHOOLS	79	\$33,277	\$0	\$33,277			
79080	KINGSTON COMMUNITY SCHOOL DISTRICT	79	\$1,887	\$0	\$1,887			
79090	MAYVILLE COMMUNITY SCHOOL DISTRICT	79	\$8,352	\$0	\$8,352			
79100	MILLINGTON COMMUNITY SCHOOLS	79	\$0	\$13,833	\$13,833			
79110	REESE PUBLIC SCHOOLS	79	\$13,626	\$6,101	\$19,727			
79145	UNIONVILLE-SEBEWAING AREA S.D.	79	\$49,523	\$0	\$49,523			
79150	VASSAR PUBLIC SCHOOLS	79	\$17,423	\$0	\$17,423			
<b>VAN BUREN ISD</b>						\$255,150	\$0	\$255,150
80010	SOUTH HAVEN PUBLIC SCHOOLS	80	\$68,425	\$0	\$68,425			
80020	BANGOR PUBLIC SCHOOLS	80	\$13,547	\$0	\$13,547			
80040	COVERT PUBLIC SCHOOLS	80	\$0	\$0	\$0			
80050	DECATUR PUBLIC SCHOOLS	80	\$38,420	\$0	\$38,420			
80090	BLOOMINGDALE PUBLIC SCHOOL DISTRICT	80	\$16,626	\$0	\$16,626			
80110	GOBLES PUBLIC SCHOOL DISTRICT	80	\$13,304	\$0	\$13,304			
80120	HARTFORD PUBLIC SCHOOL DISTRICT	80	\$25,947	\$0	\$25,947			
80130	LAWRENCE PUBLIC SCHOOL DISTRICT	80	\$16,243	\$0	\$16,243			
80140	LAWTON COMMUNITY SCHOOL DISTRICT	80	\$96,625	\$0	\$96,625			
80150	MATTAWAN CONSOLIDATED SCHOOL	80	\$105,591	\$0	\$105,591			
80160	PAW PAW PUBLIC SCHOOL DISTRICT	80	\$142,736	\$0	\$142,736			
80240	BANGOR TOWNSHIP S/D #8	80	\$0	\$0	\$0			
<b>WASHTENAW ISD</b>						\$1,385,345	\$169,568	\$1,554,913
81010	ANN ARBOR PUBLIC SCHOOLS	81	\$714,380	\$336,559	\$1,050,940			
81020	SCHOOL DISTRICT OF YPSILANTI	81	\$355,096	\$0	\$355,096			
81040	CHELSEA SCHOOL DISTRICT	81	\$289,840	\$10,351	\$300,192			
81050	DEXTER COMMUNITY SCHOOL DISTRICT	81	\$373,510	\$0	\$373,510			
81070	LINCOLN CONSOLIDATED SCHOOL DISTRICT	81	\$244,831	\$0	\$244,831			
81080	MANCHESTER COMMUNITY SCHOOLS	81	\$88,190	\$0	\$88,190			
81100	MILAN AREA SCHOOLS	81	\$280,695	\$0	\$280,695			
81120	SALINE AREA SCHOOLS	81	\$706,192	\$35,310	\$741,502			
81140	WHITMORE LAKE PUBLIC SCHOOLS	81	\$68,743	\$0	\$68,743			
81150	WILLOW RUN COMMUNITY SCHOOLS	81	\$446,121	\$0	\$446,121			

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
	<b>WAYNE RESA</b>					\$6,404,390	\$470,087	<b>\$6,874,477</b>
82010	DETROIT CITY SCHOOL DISTRICT	82	\$15,361,224	\$0	<b>\$15,361,224</b>			
82020	ALLEN PARK PUBLIC SCHOOLS	82	\$70,048	\$0	<b>\$70,048</b>			
82030	DEARBORN CITY SCHOOL DISTRICT	82	\$2,542,638	\$0	<b>\$2,542,638</b>			
82040	DEARBORN HEIGHTS SCHOOL DISTRICT #7	82	\$0	\$14,347	<b>\$14,347</b>			
82045	MELVINDALE-NORTH ALLEN PARK SCHOOLS	82	\$0	\$0	<b>\$0</b>			
82050	GARDEN CITY SCHOOL DISTRICT	82	\$93,768	\$0	<b>\$93,768</b>			
82055	GROSSE POINTE PUBLIC SCHOOLS	82	\$39,612	\$25,575	<b>\$65,186</b>			
82060	HAMTRAMCK PUBLIC SCHOOLS	82	\$0	\$0	<b>\$0</b>			
82070	HIGHLAND PARK CITY SCHOOLS	82	\$21,310	\$68,794	<b>\$90,104</b>			
82080	SCHOOL DISTRICT OF THE CITY OF INKSTER	82	\$42,127	\$20,060	<b>\$62,187</b>			
82090	LINCOLN PARK PUBLIC SCHOOLS	82	\$73,400	\$30,274	<b>\$103,674</b>			
82095	LIVONIA PUBLIC SCHOOLS	82	\$914,621	\$514,761	<b>\$1,429,382</b>			
82100	PLYMOUTH-CANTON COMMUNITY SCHOOLS	82	\$1,025,558	\$0	<b>\$1,025,558</b>			
82110	REDFORD UNION SCHOOL DISTRICT	82	\$49,283	\$0	<b>\$49,283</b>			
82120	RIVER ROUGE SCHOOL DISTRICT	82	\$1,074,749	\$0	<b>\$1,074,749</b>			
82130	ROMULUS COMMUNITY SCHOOLS	82	\$1,228,110	\$147,373	<b>\$1,375,483</b>			
82140	SOUTH REDFORD SCHOOL DISTRICT	82	\$552,466	\$0	<b>\$552,466</b>			
82150	TAYLOR SCHOOL DISTRICT	82	\$0	\$0	<b>\$0</b>			
82155	TRENTON PUBLIC SCHOOLS	82	\$250,233	\$0	<b>\$250,233</b>			
82160	WAYNE-WESTLAND COMMUNITY SCHOOL DISTRICT	82	\$943,734	\$232,929	<b>\$1,176,663</b>			
82170	WYANDOTTE CITY SCHOOL DISTRICT	82	\$269,141	\$0	<b>\$269,141</b>			
82180	FLAT ROCK COMMUNITY SCHOOLS	82	\$82,846	\$0	<b>\$82,846</b>			
82230	CRESTWOOD SCHOOL DISTRICT	82	\$0	\$0	<b>\$0</b>			
82240	WESTWOOD COMMUNITY SCHOOLS	82	\$0	\$0	<b>\$0</b>			
82250	ECORSE PUBLIC SCHOOL DISTRICT	82	\$952,230	\$0	<b>\$952,230</b>			
82290	GIBRALTAR SCHOOL DISTRICT	82	\$391,509	\$0	<b>\$391,509</b>			
82300	GROSSE ILE TOWNSHIP SCHOOLS	82	\$22,340	\$4,316	<b>\$26,657</b>			
82320	CITY OF HARPER WOODS SCHOOLS	82	\$58,917	\$0	<b>\$58,917</b>			
82340	HURON SCHOOL DISTRICT	82	\$158,307	\$0	<b>\$158,307</b>			
82365	WOODHAVEN-BROWNSTOWN SCHOOL DISTRICT	82	\$842,218	\$117,646	<b>\$959,864</b>			
82390	NORTHVILLE PUBLIC SCHOOLS	82	\$181,909	\$0	<b>\$181,909</b>			
82400	RIVERVIEW COMMUNITY SCHOOL DISTRICT	82	\$77,879	\$0	<b>\$77,879</b>			
82405	SOUTHGATE COMMUNITY SCHOOL DISTRICT	82	\$137,100	\$0	<b>\$137,100</b>			
82430	VAN BUREN PUBLIC SCHOOLS	82	\$432,752	\$164,097	<b>\$596,850</b>			

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District Code	School District	ISD	Commercial and Industrial Personal Property Tax Revenue			Estimated ISD-wide Utility Personal Property Tax Revenue*		
			Debt	Sinking Fund	Subtotal	Debt	Sinking Fund	Subtotal
<b>WEXFORD-MISSAUKEE ISD</b>						\$141,687	\$0	\$141,687
57020	LAKE CITY AREA SCHOOL DISTRICT	83	\$9,693	\$0	<b>\$9,693</b>			
57030	MCBAIN RURAL AGRICULTURAL SCHOOLS	83	\$9,893	\$0	<b>\$9,893</b>			
67050	MARION PUBLIC SCHOOLS	83	\$2,133	\$0	<b>\$2,133</b>			
67055	PINE RIVER AREA SCHOOLS	83	\$8,746	\$0	<b>\$8,746</b>			
83010	CADILLAC AREA PUBLIC SCHOOLS	83	\$140,278	\$0	<b>\$140,278</b>			
83060	MANTON CONSOLIDATED SCHOOLS	83	\$7,677	\$0	<b>\$7,677</b>			
83070	MESICK CONSOLIDATED SCHOOLS	83	\$22,368	\$0	<b>\$22,368</b>			
<b>TOTALS</b>			<b>\$94,879,144</b>	<b>\$7,739,064</b>	<b>\$158,999,453</b>	\$34,337,293	\$2,695,568	<b>\$37,032,861</b>

Note: Estimates based on taxable value and millage rate data for the 2010 tax year (FY 2010-11) from the Michigan Departments of Education and Treasury.

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**Appendix 3: Elimination of the Personal Property Tax - Estimated Intermediate School District (ISD) Impact**

ISD Code	ISD Name	Commercial and Industrial Personal Property Tax Revenue						Utility Personal Property Tax Revenue						Total ISD Impact
		Operating	Debt	Special Ed.	Voc. Ed	Enhance.	Subtotal	Operating	Debt	Special Ed.	Voc. Ed	Enhance.	Subtotal	
03	ALLEGAN AREA ESA	\$14,687	\$0	\$321,122	\$187,403	\$0	\$523,212	\$9,137	\$0	\$199,782	\$116,590	\$0	\$325,510	\$848,722
04	ALPENA-MONTMORENCY-ALCONA ESD	\$15,697	\$0	\$144,881	\$0	\$0	\$160,578	\$2,286	\$0	\$21,102	\$0	\$0	\$23,388	\$183,966
08	BARRY ISD	\$3,042	\$0	\$46,493	\$0	\$0	\$49,536	\$3,370	\$0	\$51,499	\$0	\$0	\$54,869	\$104,405
09	BAY-ARENAC ISD	\$36,392	\$0	\$546,615	\$364,480	\$0	\$947,487	\$17,563	\$0	\$263,798	\$175,900	\$0	\$457,261	\$1,404,748
11	BERRIEN RESA	\$67,462	\$0	\$848,743	\$0	\$0	\$916,205	\$22,900	\$0	\$288,107	\$0	\$0	\$311,007	\$1,227,212
12	BRANCH ISD	\$16,275	\$0	\$362,673	\$399,329	\$0	\$778,277	\$5,380	\$0	\$119,880	\$131,996	\$0	\$257,256	\$1,035,533
13	CALHOUN ISD	\$102,394	\$0	\$1,829,181	\$590,948	\$0	\$2,522,522	\$35,439	\$0	\$633,096	\$204,532	\$0	\$873,068	\$3,395,590
14	LEWIS CASS ISD	\$6,064	\$0	\$60,732	\$0	\$0	\$66,796	\$11,262	\$0	\$112,794	\$0	\$0	\$124,056	\$190,853
15	CHARLEVOIX-EMMET ISD	\$26,981	\$0	\$247,051	\$101,179	\$0	\$375,211	\$15,543	\$0	\$142,317	\$58,285	\$0	\$216,144	\$591,355
16	CHEB-OTSEGO-PRESQUE ISLE ESD	\$25,843	\$0	\$148,030	\$0	\$0	\$173,873	\$41,952	\$0	\$240,309	\$0	\$0	\$282,261	\$456,134
17	EASTERN UPPER PENINSULA ISD	\$15,868	\$0	\$61,614	\$0	\$0	\$77,482	\$19,203	\$0	\$74,565	\$0	\$0	\$93,768	\$171,251
18	CLARE-GLADWIN RESD	\$20,452	\$0	\$81,857	\$0	\$0	\$102,309	\$28,708	\$0	\$114,903	\$0	\$0	\$143,611	\$245,921
19	CLINTON COUNTY RESA	\$10,162	\$0	\$132,339	\$48,627	\$0	\$191,129	\$11,141	\$0	\$145,080	\$53,308	\$0	\$209,529	\$400,657
21	DELTA-SCHOOLCRAFT ISD	\$17,049	\$0	\$171,021	\$114,035	\$0	\$302,105	\$12,200	\$0	\$122,384	\$81,604	\$0	\$216,189	\$518,294
22	DICKINSON-IRON ISD	\$24,708	\$0	\$145,288	\$145,303	\$0	\$315,298	\$14,813	\$0	\$87,103	\$87,112	\$0	\$189,027	\$504,325
23	EATON ISD	\$19,428	\$0	\$292,037	\$97,307	\$0	\$408,771	\$10,245	\$0	\$154,010	\$51,316	\$0	\$215,572	\$624,343
25	GENESEE ISD	\$74,914	\$0	\$1,103,225	\$441,143	\$0	\$1,619,282	\$35,504	\$0	\$522,857	\$209,073	\$0	\$767,435	\$2,386,717
27	GOGEBIC-ONTONAGON ISD	\$12,243	\$0	\$87,995	\$38,259	\$0	\$138,497	\$16,162	\$0	\$116,164	\$50,506	\$0	\$182,832	\$321,328
28	TRAVERSE BAY AREA ISD	\$59,807	\$0	\$605,337	\$222,038	\$0	\$887,182	\$56,088	\$0	\$567,695	\$208,231	\$0	\$832,014	\$1,719,197
29	GRATIOT-ISABELLA RESD	\$26,120	\$0	\$399,172	\$0	\$0	\$425,293	\$24,638	\$0	\$376,518	\$0	\$0	\$401,155	\$826,448
30	HILLSDALE ISD	\$17,381	\$0	\$194,997	\$57,966	\$0	\$270,343	\$8,564	\$0	\$96,078	\$28,561	\$0	\$133,202	\$403,545
31	COPPER COUNTRY ISD	\$12,329	\$0	\$60,022	\$0	\$0	\$72,352	\$16,292	\$0	\$79,314	\$0	\$0	\$95,606	\$167,958
32	HURON ISD	\$7,112	\$10,342	\$200,060	\$81,707	\$0	\$299,220	\$5,619	\$8,171	\$158,062	\$64,554	\$0	\$236,405	\$535,625
33	INGHAM ISD	\$89,221	\$0	\$2,122,743	\$608,860	\$0	\$2,820,824	\$24,896	\$0	\$592,317	\$169,892	\$0	\$787,105	\$3,607,928
34	IONIA ISD	\$11,821	\$0	\$389,027	\$89,619	\$0	\$490,467	\$5,787	\$0	\$190,449	\$43,873	\$0	\$240,109	\$730,576
35	IOSCO RESA	\$8,800	\$0	\$26,434	\$0	\$0	\$35,235	\$4,827	\$0	\$14,499	\$0	\$0	\$19,326	\$54,561
38	JACKSON ISD	\$82,724	\$0	\$1,360,140	\$517,667	\$0	\$1,960,532	\$45,710	\$0	\$751,558	\$286,042	\$0	\$1,083,311	\$3,043,842
39	KALAMAZOO RESA	\$105,835	\$230,553	\$2,120,355	\$0	\$1,102,906	\$3,559,649	\$20,289	\$44,198	\$406,482	\$0	\$210,467	\$681,436	\$4,241,085
41	KENT ISD	\$134,001	\$0	\$5,535,968	\$1,328,967	\$0	\$6,998,935	\$31,257	\$0	\$1,291,318	\$309,994	\$0	\$1,632,569	\$8,631,504
44	LAPEER ISD	\$14,686	\$0	\$65,401	\$150,469	\$0	\$230,556	\$17,260	\$0	\$76,867	\$176,849	\$0	\$270,976	\$501,532
46	LENAWEE ISD	\$51,046	\$0	\$817,410	\$581,381	\$0	\$1,449,836	\$18,385	\$0	\$294,403	\$209,393	\$0	\$522,181	\$1,972,017
47	LIVINGSTON ESA	\$17,397	\$0	\$589,192	\$0	\$0	\$606,589	\$13,915	\$0	\$471,246	\$0	\$0	\$485,161	\$1,091,750
50	MACOMB ISD	\$406,356	\$0	\$5,505,188	\$0	\$0	\$5,911,544	\$104,834	\$0	\$1,420,265	\$0	\$0	\$1,525,100	\$7,436,644
51	MANISTEE ISD	\$18,135	\$0	\$109,015	\$0	\$0	\$127,150	\$15,528	\$0	\$93,347	\$0	\$0	\$108,876	\$236,025
52	MARQUETTE-ALGER RESA	\$18,265	\$0	\$178,365	\$0	\$0	\$196,630	\$13,919	\$0	\$135,929	\$0	\$0	\$149,848	\$346,478
53	MASON-LAKE ISD	\$17,713	\$0	\$152,426	\$59,100	\$0	\$229,239	\$14,841	\$0	\$127,714	\$49,519	\$0	\$192,073	\$421,312
54	MECOSTA-OSCEOLA ISD	\$34,164	\$0	\$457,463	\$205,067	\$0	\$696,694	\$19,340	\$0	\$258,966	\$116,087	\$0	\$394,392	\$1,091,086
55	MENOMINEE ISD	\$9,303	\$0	\$46,551	\$0	\$0	\$55,853	\$10,474	\$0	\$52,411	\$0	\$0	\$62,885	\$118,738
56	MIDLAND COUNTY ESA	\$83,384	\$0	\$417,006	\$0	\$638,470	\$1,138,859	\$15,120	\$0	\$75,615	\$0	\$115,773	\$206,508	\$1,345,367
58	MONROE ISD	\$83,421	\$0	\$1,001,451	\$0	\$290,235	\$1,375,106	\$59,154	\$0	\$710,132	\$0	\$201,454	\$970,739	\$2,345,846
59	MONTCALM AREA ISD	\$14,389	\$0	\$180,192	\$110,234	\$0	\$304,814	\$10,366	\$0	\$129,812	\$79,413	\$0	\$219,591	\$524,405
61	MUSKOGON AREA ISD	\$141,342	\$0	\$706,771	\$307,342	\$0	\$1,155,455	\$58,835	\$0	\$294,203	\$127,935	\$0	\$480,974	\$1,636,429
62	NEWAYGO COUNTY RESA	\$8,792	\$0	\$192,179	\$192,257	\$0	\$393,228	\$6,811	\$0	\$148,883	\$148,944	\$0	\$304,638	\$697,866

**Appendix 3: Elimination of the Personal Property Tax - Estimated Intermediate School District (ISD) Impact**

ISD Code	ISD Name	Commercial and Industrial Personal Property Tax Revenue					Utility Personal Property Tax Revenue						Total ISD Impact	
		Operating	Debt	Special Ed.	Voc. Ed	Enhance.	Subtotal	Operating	Debt	Special Ed.	Voc. Ed	Enhance.		Subtotal
63	OAKLAND SCHOOLS	\$598,985	\$0	\$7,612,461	\$1,863,342	\$0	<b>\$10,074,789</b>	\$160,290	\$0	\$2,037,110	\$498,634	\$0	<b>\$2,696,034</b>	<b>\$12,770,823</b>
64	OCEANA ISD	\$18,554	\$0	\$66,188	\$0	\$0	<b>\$84,742</b>	\$9,249	\$0	\$32,996	\$0	\$0	<b>\$42,245</b>	<b>\$126,987</b>
70	OTTAWA AREA ISD	\$58,856	\$0	\$2,426,927	\$578,191	\$0	<b>\$3,063,975</b>	\$21,430	\$0	\$883,645	\$210,520	\$0	<b>\$1,115,594</b>	<b>\$4,179,569</b>
72	C.O.O.R. ISD	\$20,615	\$0	\$61,111	\$0	\$0	<b>\$81,726</b>	\$25,691	\$0	\$76,158	\$0	\$0	<b>\$101,849</b>	<b>\$183,575</b>
73	SAGINAW ISD	\$49,034	\$0	\$654,354	\$0	\$0	<b>\$703,388</b>	\$21,256	\$0	\$283,666	\$0	\$0	<b>\$304,923</b>	<b>\$1,008,311</b>
74	ST. CLAIR COUNTY RESA	\$59,456	\$0	\$709,084	\$283,627	\$0	<b>\$1,052,167</b>	\$49,647	\$0	\$592,097	\$236,834	\$0	<b>\$878,577</b>	<b>\$1,930,744</b>
75	ST. JOSEPH COUNTY ISD	\$40,876	\$0	\$439,625	\$0	\$0	<b>\$480,501</b>	\$20,130	\$0	\$216,505	\$0	\$0	<b>\$236,635</b>	<b>\$717,136</b>
76	SANILAC ISD	\$8,011	\$5,536	\$28,858	\$64,166	\$0	<b>\$106,571</b>	\$7,140	\$4,934	\$25,721	\$57,190	\$0	<b>\$94,985</b>	<b>\$201,556</b>
78	SHIAWASSEE REGIONAL ESD	\$10,726	\$0	\$176,381	\$0	\$0	<b>\$187,107</b>	\$10,860	\$0	\$178,587	\$0	\$0	<b>\$189,448</b>	<b>\$376,555</b>
79	TUSCOLA ISD	\$8,131	\$0	\$141,187	\$95,054	\$0	<b>\$244,372</b>	\$7,330	\$0	\$127,280	\$85,691	\$0	<b>\$220,300</b>	<b>\$464,672</b>
80	VAN BUREN ISD	\$18,877	\$0	\$444,829	\$333,652	\$0	<b>\$797,358</b>	\$7,855	\$0	\$185,101	\$138,838	\$0	<b>\$331,794</b>	<b>\$1,129,152</b>
81	WASHTENAW ISD	\$69,582	\$0	\$2,740,929	\$0	\$0	<b>\$2,810,511</b>	\$28,947	\$0	\$1,140,265	\$0	\$0	<b>\$1,169,213</b>	<b>\$3,979,724</b>
82	WAYNE RESA	\$398,060	\$0	\$13,892,083	\$0	\$0	<b>\$14,290,143</b>	\$114,296	\$0	\$3,988,886	\$0	\$0	<b>\$4,103,182</b>	<b>\$18,393,326</b>
83	WEXFORD-MISSAUKEE ISD	\$19,460	\$0	\$227,328	\$179,252	\$0	<b>\$426,040</b>	\$26,850	\$0	\$313,657	\$247,324	\$0	<b>\$587,831</b>	<b>\$1,013,870</b>
<b>Intermediate School District Totals</b>		<b>\$3,362,423</b>	<b>\$246,431</b>	<b>\$59,685,111</b>	<b>\$10,437,971</b>	<b>\$2,031,611</b>	<b>\$75,763,547</b>	<b>\$1,446,530</b>	<b>\$57,303</b>	<b>\$22,305,505</b>	<b>\$4,714,541</b>	<b>\$527,694</b>	<b>\$29,051,573</b>	<b>\$104,815,119</b>

**Notes**

- (1) Commercial and industrial personal property tax values are reported by the Department of Education, based on data from the Department of Treasury for the 2010 tax year. The values reflect a reduction in value due to the value of property captured by the various tax increment financing authorities (TIFAs) and adds back the value of property exempted from taxes due to its location within a renaissance zone.
- (2) The ISD impact value represents both the reduction in tax revenue received by the ISD as well a lower renaissance zone reimbursement payment under Section 26a of the School Aid Act, MCL 388.1626a.