



# Memorandum

**To: Livingston County Board of Commissioners**  
**From: Sue Bostwick**  
**Date: 10/12/2021**  
**Re: 2021 Apportionment Report**

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I have attached the resolution for the 2021 Apportionment Report which the Board of Commissioners must approve by October 31<sup>st</sup> of each year and delivered to the State Tax Commission before November 30.

The report consists of the millages for every taxing authority within Livingston County. The taxing jurisdictions consist of cities, townships, schools (along with transfer districts), intermediate school districts, colleges, library, fire authorities, HCMA and the county's millages. All operating millages are subject to the Headlee Rollback, which have been properly calculated.

The General Property Tax Act will only allow up to 50 total mills of operating millage to be levied in any one taxing jurisdiction. There are exceptions to this, such as Charter City or Charter Township and Village operating millages. In reviewing the Summary Apportionment Report all fall within the range.

While the information to determine the Apportionment Report comes from the L-4029 (The Millage Request Form) the special assessments levies for each municipality are from page 2 from the 591 Clerk's Report.

In addition to the apportionment report, a summary of the Drain Commissioner's special assessments is included as stipulated under section 262 of the Michigan Drain Code, \_\_ Act 40, P.A. 1956.

All corresponding information is available in the Equalization Department for your review. Should you have any question regarding this matter, please contact me.