

Property Tax Revenue Per Capita from Allocated Millage (General Operating)

The attached spreadsheet was developed to show the amount of general fund (GF) property tax (PT) revenue received per capita in 2015 for each Michigan County. Respective county taxable value was multiplied by county Headlee rolled back millages. This determined the amount of GF PT revenue received for each county in 2015. County GF PT revenue was then divided by county population to determine the amount of GF PT received on a per capita basis. This methodology enables a comparison of the amount of GF PT revenue available per capita to each county to provide services. (In the case of Tuscola County state mandated services). Information was then presented in rank order from most to least GF PT revenue per capita.

Tuscola County ranks 77th lowest in terms of receiving the least amount of GF PT revenue per capita of all 83 Michigan counties. We have known for a long time our great limitations in terms of the amount of GF PT revenue available to provide services. Now this fact has been quantified. **Tuscola County received \$129 per capita in GF PT revenue compared to a statewide average of \$205.** Counties adjacent to Tuscola including Saginaw, Lapeer and Genesee also have low per capita GF PT revenue. On the other hand, Huron County ranks 9th highest of all 83 counties with \$302 per capita GF PT revenue. This is over twice what Tuscola County receives.

In 2015 Tuscola County received approximately \$6.9 million in GF PT revenue. If the County had just the state average allocated millage of 5.1618 instead of 3.9141 an additional \$2,203,000 in GF PT revenue would be generated for service needs. The very low allocated millage and limited tax base continues to be problematic to the financial ability of the county to provide mandated services from the GF. Without wind turbine revenue (which we know declines significantly with time), we would rank dead last in the state in GF PT revenue received per capita. The decision made in 1964, to fix the county allocated millage at such a low rate has made it extremely difficult to provide state mandated services. The county has only been able to operate at current levels by gaining voter approval of dedicated millage for certain non-mandated services.

2015 General Fund Property Tax Revenue Per Capita by County

Rank	County	2015 Allocated Millage with Headlee Rollback	2015 Taxable Value	General Fund Property Tax Revenue	2015 Population Estimate	2015 Property Tax Revenue Per Capita
1	Mackinac	4.5000	\$996,402,485	\$4,483,811	10,890	\$412
2	Antrim	5.4000	\$1,738,618,499	\$9,388,540	23,154	\$405
3	Leelanau	3.5212	\$2,523,729,240	\$8,886,555	21,981	\$404
4	Emmet	4.8500	\$2,694,571,595	\$13,068,672	33,161	\$394
5	Keweenaw	6.2206	\$134,764,992	\$838,319	2,168	\$387
6	Charlevoix	4.6000	\$2,031,837,198	\$9,346,451	26,238	\$356
7	Mason	5.0967	\$1,705,609,433	\$8,692,980	28,783	\$302
8	Cheboygan	5.6592	\$1,355,502,053	\$7,671,057	25,427	\$302
9	Huron	4.3807	\$2,194,991,653	\$9,615,600	31,883	\$302
10	Alcona	4.1782	\$742,912,153	\$3,104,036	10,349	\$300
11	Presque Isle	5.7150	\$654,948,416	\$3,743,030	12,841	\$291
12	Lake	6.0397	\$547,934,388	\$3,309,359	11,424	\$290
13	Ontonagon	6.5200	\$255,268,486	\$1,664,351	6,007	\$277
14	Oscoda	5.8717	\$388,609,986	\$2,281,801	8,251	\$277
15	Iron	6.4300	\$486,710,195	\$3,129,547	11,348	\$276
16	Montmorency	5.1553	\$494,985,008	\$2,551,796	9,259	\$276
17	Oceana	5.6708	\$1,163,506,921	\$6,598,015	26,105	\$253
18	Grand Traverse	4.9823	\$4,620,528,695	\$23,020,860	91,636	\$251
19	Manistee	5.5000	\$1,114,882,633	\$6,131,854	24,461	\$251
20	Baraga	8.6000	\$248,919,839	\$2,140,711	8,575	\$250
21	Ogemaw	6.1035	\$817,499,656	\$4,989,609	20,937	\$238
22	Dickinson	6.1403	\$1,000,014,766	\$6,140,391	25,788	\$238
23	Crawford	6.0925	\$537,770,714	\$3,276,368	13,801	\$237
24	Benzie	3.4919	\$1,158,546,881	\$4,045,530	17,457	\$232
25	Kalkaska	5.4562	\$732,416,220	\$3,996,209	17,260	\$232
26	Berrien	4.7723	\$7,436,838,041	\$35,490,822	154,636	\$230
27	Schoolcraft	5.1343	\$356,394,136	\$1,829,834	8,173	\$224
28	Menominee	7.0612	\$728,672,996	\$5,145,306	23,548	\$219
29	Gogebic	6.6800	\$502,635,304	\$3,357,604	15,431	\$218
30	Midland	4.8955	\$3,684,561,852	\$18,037,773	83,632	\$216

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31	Alger	5.0602	\$369,335,956	\$1,868,914	9,383	\$199
32	Osceola	6.4035	\$699,675,520	\$4,480,372	23,058	\$194
33	Wexford	6.7797	\$934,894,362	\$6,338,303	33,003	\$192
34	Clinton	5.7953	\$2,547,727,561	\$14,764,846	77,390	\$191
35	Otsego	4.0502	\$1,137,047,405	\$4,605,269	24,253	\$190
36	Missaukee	4.9005	\$577,196,272	\$2,828,550	14,903	\$190
37	Van Buren	4.4719	\$3,170,047,497	\$14,176,135	75,077	\$189
38	Roscommon	3.5830	\$1,256,513,306	\$4,502,087	23,898	\$188
39	Washtenaw	4.5215	\$14,925,681,702	\$67,486,470	358,880	\$188
40	Saint Clair	5.3265	\$5,628,240,115	\$29,978,821	159,875	\$188
41	Barry	5.4165	\$2,005,640,124	\$10,863,550	59,314	\$183
42	Monroe	4.7952	\$5,683,655,583	\$27,254,265	149,568	\$182
43	Marquette	5.2938	\$2,283,427,444	\$12,088,008	67,215	\$180
44	Arenac	4.9073	\$558,205,702	\$2,739,283	15,261	\$179
45	Cass	4.6359	\$1,981,761,771	\$9,187,249	51,657	\$178
46	Allegan	4.6302	\$4,402,665,052	\$20,385,220	114,625	\$178
47	Chippewa	6.1500	\$1,094,634,260	\$6,732,001	38,033	\$177
48	Iosco	3.9129	\$1,131,036,902	\$4,425,634	25,345	\$175
49	Mecosta	5.9299	\$1,246,834,552	\$7,393,604	43,067	\$172
50	Gratiot	5.5306	\$1,288,380,729	\$7,125,518	41,540	\$172
51	Oakland	4.0400	\$51,895,341,437	\$209,657,179	1,242,304	\$169
52	Delta	5.0317	\$1,206,534,426	\$6,070,919	36,377	\$167
53	Gladwin	4.4052	\$942,702,205	\$4,152,792	25,164	\$165
54	Newaygo	5.3685	\$1,470,210,200	\$7,892,823	47,948	\$165
55	Ingham	6.3512	\$7,277,720,492	\$46,222,258	286,085	\$162
56	Eaton	5.2149	\$3,353,542,662	\$17,488,390	108,801	\$161
57	Lenawee	4.9412	\$3,198,852,571	\$15,806,170	98,573	\$160
58	Isabella	6.6100	\$1,711,805,770	\$11,315,036	70,698	\$160
59	Luce	5.2959	\$188,651,750	\$999,081	6,415	\$156
60	Clare	4.7072	\$1,009,902,066	\$4,753,811	30,553	\$156

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61	Bay	5.7257	\$2,847,034,923	\$16,301,268	105,659	\$154
62	Branch	4.7562	\$1,394,454,321	\$6,632,304	43,664	\$152
63	Alpena	4.8004	\$906,860,375	\$4,353,293	28,803	\$151
64	Sanilac	4.0482	\$1,539,732,404	\$6,233,145	41,475	\$150
65	Kalamazoo	4.6871	\$8,170,869,806	\$38,297,684	260,263	\$147
66	Houghton	6.2710	\$852,537,453	\$5,346,262	36,380	\$147
67	Saint Joseph	4.5482	\$1,959,154,984	\$8,910,629	61,018	\$146
68	Calhoun	5.3779	\$3,631,219,496	\$19,528,335	134,314	\$145
69	Livingston	3.3700	\$8,053,582,840	\$27,140,574	187,316	\$145
70	Muskegon	5.6984	\$4,351,224,209	\$24,795,016	172,790	\$143
71	Kent	4.2803	\$21,007,674,507	\$89,919,149	636,369	\$141
72	Hillsdale	4.9552	\$1,292,177,928	\$6,403,000	45,941	\$139
73	Jackson	5.1187	\$4,317,954,029	\$22,102,311	159,494	\$139
74	Macomb	4.5566	\$25,559,369,130	\$116,463,821	864,840	\$135
75	Ottawa	3.6000	\$10,297,569,794	\$37,071,251	279,955	\$132
76	Wayne	5.6483	\$40,277,599,494	\$227,499,965	1,759,335	\$129
77	Tuscola	3.9141	\$1,765,660,266	\$6,910,971	53,777	\$129
78	Shiawassee	5.1146	\$1,701,036,561	\$8,700,122	68,619	\$127
79	Saginaw	4.8558	\$4,926,248,765	\$23,920,879	193,307	\$124
80	Montcalm	4.4082	\$1,728,250,360	\$7,618,473	62,945	\$121
81	Genesee	5.5072	\$8,708,327,172	\$47,958,499	410,849	\$117
82	Lapeer	3.7666	\$2,689,687,494	\$10,130,977	88,373	\$115
83	Ionia	4.6378	\$1,525,847,931	\$7,076,578	64,223	\$110
	Average	5.1618				\$205

Note: If Tuscola County had the average state allocated millage of 5.1618 instead of 3.9141 an additional \$2,203,000 in property tax revenue would be available for general fund operating costs. This would be a revenue increase of over 30% to the general fund. The very low allocated millage continues to haunt the financial abilities of Tuscola County even with the wind turbine development.