



Ottawa County Apportionment Report 2008

Compiled By:
Ottawa County Equalization Department
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Revised: November 25, 2008



County of Ottawa

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October 28, 2008

Board of Commissioners
Ottawa County, Michigan

Ladies and Gentleman:

The Ottawa County Equalization Department has prepared this report as authorized by the Finance and Administration Committee of the Ottawa County Board of Commissioners. This book presents an analysis of tax levies in Ottawa County as they relate to County, Townships, Village, Cities, Local School Districts, State Ed. Tax, Intermediate School Districts, Community Colleges, District Libraries and Authorities. Taxable valuation totals are those presented in April at the Equalization hearing and do not represent current taxable valuations after adjustments due to changes by July BOR, State Tax Commission, Michigan Tax Tribunal and others.

The statutory responsibilities of the County Board of Commissioners in this matter are listed below:

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893 211.37

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.

Respectfully submitted,

Michael R. Galligan, Director
Ottawa County Equalization Department

OTTAWA COUNTY 2008 APPORTIONMENT REPORT

Statement showing taxable valuations, mills and taxes apportioned by the Board of Commissioners of Ottawa County, Michigan for the year of 2008.

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