

MEMORANDUM



DATE: September 13, 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

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.

Currently, PPT revenue collected statewide for school funding totals an estimated \$547.8 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.)

	<u>Commercial and Industrial</u>	<u>Utility</u>	<u>Total</u>
State Education Tax	\$56,965,968	\$48,124,378	\$105,090,346
School District Operating Millages			
Non-Homestead Basic Operating Millage	\$56,381,245	\$141,824,534	\$198,205,779
School District Non-Operating Millages			
Bonded Debt Retirement	\$94,945,069	34,348,268	129,293,337
Sinking Fund	\$7,673,139	2,684,588	10,357,728
	\$102,618,208	\$37,032,857	\$139,651,065
Intermediate School District Millages			
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
	\$75,763,547	\$29,051,573	\$104,815,119
TOTAL	\$291,728,968	\$256,033,343	\$547,762,311
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) mills on Commercial personal property as well as all school operating mills on Utility personal property. This exemption would reduce revenue from the local school operating millages on Commercial personal property by nearly \$56.4 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 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.

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.

See [Appendix 1](#) 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 2](#) 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 local impact for school districts and ISDs that wouldn't be offset by automatic state increases is an estimated \$244.5 million while the State impact for the School Aid budget is an estimated \$303.3 million.

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

APPENDIX 1: 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	\$311,207	\$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	MUSKEGON 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
63	OAKLAND SCHOOLS	\$598,985	\$0	\$7,612,461	\$1,863,342	\$0	\$10,074,789	\$160,290	\$0	\$2,037,110	\$498,634	\$0	\$2,696,034	\$12,770,823
64	OCEANA ISD	\$18,554	\$0	\$66,188	\$0	\$0	\$84,742	\$9,249	\$0	\$32,996	\$0	\$0	\$42,245	\$126,987
70	OTTAWA AREA ISD	\$58,856	\$0	\$2,426,927	\$578,191	\$0	\$3,063,975	\$21,430	\$0	\$883,645	\$210,520	\$0	\$1,115,594	\$4,179,569
72	C.O.O.R. ISD	\$20,615	\$0	\$61,111	\$0	\$0	\$81,726	\$25,691	\$0	\$76,158	\$0	\$0	\$101,849	\$183,575
73	SAGINAW ISD	\$49,034	\$0	\$654,354	\$0	\$0	\$703,388	\$21,256	\$0	\$283,666	\$0	\$0	\$304,923	\$1,008,311
74	ST. CLAIR COUNTY RESA	\$59,456	\$0	\$709,084	\$283,627	\$0	\$1,052,167	\$49,647	\$0	\$592,097	\$236,834	\$0	\$878,577	\$1,930,744
75	ST. JOSEPH COUNTY ISD	\$40,876	\$0	\$439,625	\$0	\$0	\$480,501	\$20,130	\$0	\$216,505	\$0	\$0	\$236,635	\$717,136
76	SANILAC ISD	\$8,011	\$5,536	\$28,858	\$64,166	\$0	\$106,571	\$7,140	\$4,934	\$25,721	\$57,190	\$0	\$94,985	\$201,556
78	SHIawassee REGIONAL ESD	\$10,726	\$0	\$176,381	\$0	\$0	\$187,107	\$10,860	\$0	\$178,587	\$0	\$0	\$189,448	\$376,555
79	TUSCOLA ISD	\$8,131	\$0	\$141,187	\$95,054	\$0	\$244,372	\$7,330	\$0	\$127,280	\$85,691	\$0	\$220,300	\$464,672
80	VAN BUREN ISD	\$18,877	\$0	\$444,829	\$333,652	\$0	\$797,358	\$7,855	\$0	\$185,101	\$138,838	\$0	\$331,794	\$1,129,152
81	WASHTENAW ISD	\$69,582	\$0	\$2,740,929	\$0	\$0	\$2,810,511	\$28,947	\$0	\$1,140,265	\$0	\$0	\$1,169,213	\$3,979,724
82	WAYNE RESA	\$398,060	\$0	\$13,892,083	\$0	\$0	\$14,290,143	\$114,296	\$0	\$3,988,886	\$0	\$0	\$4,103,182	\$18,393,326
83	WEXFORD-MISSAUKEE ISD	\$19,460	\$0	\$227,328	\$179,252	\$0	\$426,040	\$26,850	\$0	\$313,657	\$247,324	\$0	\$587,831	\$1,013,870
Intermediate School District Totals		\$3,362,423	\$246,431	\$59,685,111	\$10,437,971	\$2,031,611	\$75,763,547	\$1,446,530	\$57,303	\$22,305,505	\$4,714,541	\$527,694	\$29,051,573	\$104,815,119

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
LAPEER ISD						\$399,948	\$0	\$399,948
44010	LAPEER COMMUNITY SCHOOLS	44	\$111,981	\$0	\$111,981			
44020	ALMONT COMMUNITY SCHOOLS	44	\$38,786	\$0	\$38,786			
44050	DRYDEN COMMUNITY SCHOOLS	44	\$6,593	\$0	\$6,593			
44060	IMLAY CITY COMMUNITY SCHOOLS	44	\$133,826	\$0	\$133,826			
44090	NORTH BRANCH AREA SCHOOLS	44	\$39,487	\$0	\$39,487			
LENAWEE ISD						\$287,639	\$14,557	\$302,195
46010	ADRIAN CITY SCHOOL DISTRICT	46	\$266,883	\$0	\$266,883			
46020	ADDISON COMMUNITY SCHOOLS	46	\$12,046	\$0	\$12,046			
46040	BLISSFIELD COMMUNITY SCHOOLS	46	\$65,925	\$0	\$65,925			
46050	BRITTON DEERFIELD SCHOOLS	46	\$16,819	\$0	\$16,819			
46060	CLINTON COMMUNITY SCHOOLS	46	\$21,615	\$8,787	\$30,402			
46070	DEERFIELD PUBLIC SCHOOLS	46	\$666	\$290	\$956			
46080	HUDSON AREA SCHOOLS	46	\$23,355	\$0	\$23,355			
46090	MADISON SCHOOL DISTRICT (LENAWEE)	46	\$32,014	\$21,253	\$53,267			
46100	MORENCI AREA SCHOOLS	46	\$115,586	\$0	\$115,586			
46110	ONSTED COMMUNITY SCHOOLS	46	\$17,543	\$0	\$17,543			
46130	SAND CREEK COMMUNITY SCHOOLS	46	\$4,528	\$4,178	\$8,706			
46140	TECUMSEH PUBLIC SCHOOLS	46	\$214,319	\$0	\$214,319			
LIVINGSTON ESA						\$1,409,253	\$0	\$1,409,253
47010	BRIGHTON AREA SCHOOLS	47	\$493,831	\$0	\$493,831			
47030	FOWLerville COMMUNITY SCHOOLS	47	\$201,035	\$0	\$201,035			
47060	HARTLAND CONSOLIDATED SCHOOLS	47	\$175,606	\$0	\$175,606			
47070	HOWELL PUBLIC SCHOOLS	47	\$753,223	\$0	\$753,223			
47080	PINCKNEY COMMUNITY SCHOOLS	47	\$94,255	\$0	\$94,255			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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
WEXFORD-MISSAUKEE ISD						\$141,687	\$0	\$141,687
57020	LAKE CITY AREA SCHOOL DISTRICT	83	\$9,693	\$0	\$9,693			
57030	MCBAIN RURAL AGRICULTURAL SCHOOLS	83	\$9,893	\$0	\$9,893			
67050	MARION PUBLIC SCHOOLS	83	\$2,133	\$0	\$2,133			
67055	PINE RIVER AREA SCHOOLS	83	\$8,746	\$0	\$8,746			
83010	CADILLAC AREA PUBLIC SCHOOLS	83	\$140,278	\$0	\$140,278			
83060	MANTON CONSOLIDATED SCHOOLS	83	\$7,677	\$0	\$7,677			
83070	MESICK CONSOLIDATED SCHOOLS	83	\$22,368	\$0	\$22,368			
TOTALS			\$94,945,069	\$7,673,139	\$158,999,453	\$34,348,269	\$2,684,589	\$37,032,857

* 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.

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.