From: Howard Heideman
To: County Treasurers
Date: 8/5/2011 12:40 PM
Subject: County Treasurer Statements for Millage Elections, MCL 211.203

Revised for ISD enhancement millage

>>> Howard R. Heideman 9/23/2010 4:36 PM >>>
The county treasurer statement required under MCL 211.203 for millage increase questions is only required for operating millage increases proposed by a non-charter county, a non-charter township, or an ISD, and only if the ISD increase is for general operating purposes OR IS REGIONAL ENHANCEMENT MILLAGE UNDER MCL 380.705.

The county treasurer statement is not required for millage increases proposed by a city, village, community college, charter authority, or other authority, the tax limitations of which are provided by charter or by general law. The county treasurer statement is not required for special education or vocational education millage increases proposed by an ISD, and the statement is not required for proposals to issue bonds (debt millage questions). And school district legal counsel have concluded that the 1994 amendment to MCL 211.202 (that excluded school districts from the definition of local unit) means that the county treasurer statement is not required for proposed increases in school district millages.

The reason for all the exclusions is that the notice is required only for millages subject to the 50 mill limit established in Article IX, section 6 of the Michigan Constitution.

And if the county treasurer statement is required, for operating millage increases proposed by a non-charter county, a non-charter township, or an ISD (general operations only), the statement should only list voter-approved operating millage increases for a:

non-charter county;
non-charter township;
ISD (general operating OR ENHANCEMENT MILLAGE only); or
school district (including sinking fund and recreation mills).

These are the only local millages subject to the 50-mill limit.

Howard

From: Howard Heideman
To: County Treasurers
Date: 8/5/2011 12:40 PM
Subject: Possible Topics for Discussion at MACT summer conference, revised 8/5/11

To all County Treasurers:

Please let me know this week if you have questions for me, or issues to discuss, at the MACT conference next week. I am on the State of Michigan panel Tuesday morning, and will be at the conference Sunday night through Tuesday night.

Topics could include:

1. Why aren't counties receiving any FY 12 $ from Health and Safety Fund?

2. County Treasurer Statements, MCL 211.203; see 9/23/10 E-mail. A correction: ISD enhancement millage requires county treasurer statement, and should be listed on any statement.

3. Commercial Forest payment & distribution questions

4. Billing and distribution of PILT on DNR-purchased lands

5. Other specific taxes: IFT, MSHDA, MCL 211.7d housing,

6. Tax Increment Financing. Please send me statistics on 2010 TIF capture in your county.

7. County revenue sharing

8. Possible personal property tax changes. I don't know anything.

9. Renaissance Zones

10. One-time tax collection

11. Tax Refunds; When taxable value of property in a TIF plan is reduced, bill the TIF plan, not taxing unit, for taxes the TIF plan had captured.

12. Land Bank taxation questions

13. Taxable Value Reporting to Michigan Department of Education --Changes to reflect tax foreclosure and chargebacks; spreadsheet example at
http://www.michigan.gov/documents/mde/Tax_Foreclosure_and_Taxable_Value_Reporting_346639_7.xls
--Please update TVs as often as you can.
--Report TIF captured value for school operating taxes (Form 2604). If TIF plan is not capturing school operating taxes, report $0 TIF capture.
--Include value of PA 189 of 1953 property--lessees of tax-exempt property
--For properties with a partial PRE, Form L-4028 reports the TV as 100% PRE. Don't use form L-4028.
--During last-three-year phase-out of renaissance zones (RZ) , continue to report 100% of RZ TV.
--Note that in (many) BS&A reports, "PRE/MBT" values include industrial personal and commercial personal TV.

14. State Tax Reform: phase-out of MBT; new CIT; individual income tax increases; request for Supreme Court advisory opinion.

I look forward to seeing you next week.

Howard

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

DATE: June 9, 2011

TO: Assessors and Equalization Directors

FROM: State Tax Commission

SUBJECT: The Michigan Supreme Court's Decision in *Klooster v City of Charlevoix*

The State Tax Commission rescinds the Klooster v City of Charlevoix case memo dated March 21, 2011 and replaces it with this document.

Summary of the Court Case:

On March 10, 2011, the Michigan Supreme Court issued a decision in the case of *Klooster v City of Charlevoix,* Michigan Supreme Court Docket No. 140423 (2011), regarding the interpretation of MCL 211.27a(7)(h) and specifically which conveyances involving a joint tenancy are or are not transfers of ownership.

James Klooster, the father, quit-claimed his property to himself and to his son, Nathan as joint tenants with rights of survivorship, on August 11, 2004. James died on January 11, 2005, leaving Nathan as the sole owner. On September 10, 2005, Nathan quit-claimed the property to himself and his brother, Charles, as joint tenants with rights of survivorship. The assessor uncapped the taxable value for the 2006 assessment year. The taxpayer appealed and the Tax Tribunal ruled that the taxable value should have uncapped for the 2006 assessment year because Nathan was not an "original owner," or an already existing joint tenant before the August 11, 2004 joint tenancy was created.

The Michigan Court of Appeals reversed the Tax Tribunal. The Court found the property should not have uncapped because the death of a joint tenant does not constitute a transfer of ownership, even if the joint tenant who dies was the sole original owner. The Court concluded that a "conveyance" within the meaning of MCL 211.27a(7)(h) could not occur unless there was a transfer of title by a written instrument.

The Michigan Supreme Court reversed the Michigan Court of Appeals decision. The Supreme Court found that the death of the only other joint tenant is a conveyance under the GPTA and does not require a written instrument beyond the deed initially creating the joint tenancy. The Court also determined that MCL 211.27a(7)(h) establishes requirements for an exception from the definition of transfer of ownership in three separate and distinct types of conveyances: termination of a joint tenancy, creation of a joint tenancy where the property was not previously held in joint tenancy or the creation of a successive joint tenancy.

Definitions:

Joint Tenancy: A joint tenancy is a form of concurrent ownership wherein each co-tenant owns an undivided share of property and the surviving co-tenant has the right to the whole estate. On the death of each joint tenant, the property belongs to the surviving joint tenants, until only one individual is left.

Initial Joint Tenant: A person whose interest in the property was obtained because he or she was one of the joint tenants who became a co-owner as a result of the "initial" joint tenancy **and** who has continuously held an interest in the property as a co-owner in joint tenancy since the creation of the "initial" joint tenancy.[1]

Original Owner: A sole owner at the time of the last uncapping event; a joint owner at the time of the last uncapping event; or, the spouse of the either a sole or joint owner of the property at the time of the last uncapping event.

How to Determine if a Property Should Uncap:

Step 1: Identify the "Conveyance at Issue"

The first step is to determine if the "conveyance at issue" is the creation of an "*initial*" joint tenancy, the creation of a "*successive*" joint tenancy or the "*termination*" of a joint tenancy. The determination of whether a "conveyance at issue" is a transfer of ownership that uncaps the taxable value of the property must be separately determined *after* identification of the "conveyance at issue." A conveyance will not constitute a transfer of ownership under the General Property Tax Act if it is excluded under MCL 211.27a(7)(a) through (q).

Step 2: Determine if the Conveyance is the Creation of a Joint Tenancy

The creation of an "initial" joint tenancy occurs when a property held by a sole owner, by a husband and wife holding as tenants by the entirety, or by tenants in common, is conveyed to two or more persons as joint tenants.

If the person creating the joint tenancy held title to the interest being conveyed either as a sole owner, as husband and wife, tenants by the entirety, or as tenants in common, then the creation of a joint tenancy is not a transfer of ownership, if, at least one of the persons conveying the interest **and** one of the persons receiving the interest was an "original owner."

If you determine the conveyance meets the requirements defined above, STOP. No further review is necessary and the conveyance is not a transfer of ownership. If the conveyance does not meet both requirements defined above, move to Step 3 and/or Step 4.

[1] This phrase "initial joint tenant" is not specifically used in the Supreme Court's decision, but is helpful in explaining the decision.

Step 3: Determine if the Conveyance "Terminates" a Joint Tenancy

A joint tenancy terminates when there is no "successive" joint tenancy. The termination of joint tenancy **is** a transfer of ownership if the resulting owner is not an "initial joint tenant."

The termination of a joint tenancy **is not** a transfer of ownership if both of the following are true:

- At least one of the joint tenants in the joint tenancy being terminated was an "original owner" before the joint tenancy was initially created; **and**
- At least one of the joint tenants in the joint tenancy being terminated was an "initial joint tenant" and has remained a joint tenant in successive joint tenancies.

Step 4: Determine if the "Conveyance at Issue" is the creation of a "Successive" Joint Tenancy

A "successive" joint tenancy occurs when the conveyance is from one joint tenancy directly into another joint tenancy. The creation of a "successive" joint tenancy may, or may not, be a transfer of ownership.

The creation of a "successive" joint tenancy is **not** a transfer of ownership if both of the following are true:

- At least one of the individuals in the "successive" joint tenancy was an "original owner" **and**
- At least one of the joint tenants in the previous joint tenancy was an "initial joint tenant" and has remained a joint tenant in successive joint tenancies.

Conclusion:

- If a joint tenancy is created by an "original owner" and if that "original owner" or their spouse are also co-tenants in the joint tenancy, then the taxable value does not uncap.
- If a "successive" joint tenancy is created and an "original owner" or their spouse continue as co-tenants in the "successive" joint tenancy, then the taxable value does not uncap.
- If a joint tenancy is terminated by the death of an "original owner" or by the "original owner" making a conveyance, resulting in the ownership again being a sole ownership, and if that sole owner is an "initial joint tenant," then the taxable value does not uncap.
- If a joint tenancy is terminated by conveyance and the sole owner after the termination is an "initial joint tenant" then the taxable value does not uncap.

Several examples of each of the scenarios described above are listed below. The list should not be considered all inclusive. The State Tax Commission advises assessors that taxpayers are protected by a right of appeal, and therefore, when in doubt if a transfer of ownership should result in an uncapping, an assessor should consider uncapping the property.

Assessors are directed to MCL 211.27a(4) and Bulletin 9 of 2005 for the procedures to follow if they determine the taxable value has mistakenly uncapped for a past assessment year. General questions regarding transfers of ownership are addressed in the State Tax Commission Transfers of Ownership Publication available on the Commission's website under the What's New heading and the Publications link: www.michigan.gov/statetaxcommission. Specific questions regarding the Klooster Case and transfer of ownership can be directed to Heather Frick or Tim Schnelle at 517-335-3429.

Example # 1: Creation of a Joint Tenancy

John, who was a single man at all relevant times, purchased Blackacre in 2004. In 2005, John conveyed Blackacre to himself and his son, Michael, as joint tenants, with rights of survivorship. Did the taxable value uncap in 2006?

No, there was not a transfer of ownership. Since there was a transfer of ownership which uncapped the taxable value when John purchased the property in 2004, John was an "original owner" who continued to have an interest after the creation of the joint tenancy. Michael became an "initial joint tenant" but he was not an "original owner." John's status as an "original owner" who continued to be a co-tenant as part of the "initial" joint tenancy provides an exception to uncapping. Michael's status as an "initial joint tenant" is not a factor in the analysis.

Example # 2: Termination of a Joint Tenancy

John, who was a single man at all relevant times, purchased Blackacre in 2004. In 2005, by quit claim deed, John conveyed to himself and his son, Michael, as joint tenants, with rights of survivorship. Several weeks later, but still in 2005, John died, leaving Michael as the sole surviving co-tenant. Did the taxable value uncap in 2006?

No, there was not a transfer of ownership. Since John had previously held title as a sole owner, the joint tenancy he created with Michael was an "initial" joint tenancy. Further, since there was a transfer of ownership which uncapped the taxable value when John purchased the property in 2004, John was an "original owner." John was an "original owner" and an "initial joint tenant" when the joint tenancy was initially created in 2005. Further, John remained a joint tenant from the creation of the "initial" joint tenancy until the joint tenancy was terminated by the death of John. Since John was an "original owner" who continued to be a co-tenant after the creation of the "initial" joint tenancy and since Michael became a joint tenant when the "initial" joint tenancy was created, and Michael's interest continued uninterrupted until the death of John, the taxable value did not uncap when John died.

Example # 3: Termination and a Non-Successive Joint Tenancy

John, who was a single man at all relevant times, purchased Blackacre in 2004. In 2005, by quit claim deed, John conveyed to himself and his son, Michael, as joint tenants, with rights of survivorship. Several weeks later, but still in 2005, John died, leaving Michael as the sole surviving co-tenant. Michael immediately conveyed to himself and his brother, Peter, as joint tenants, with rights of survivorship. Did the taxable value uncap in 2006?

Yes, there was a transfer of ownership when Peter was added as a joint tenant. These facts are, in substance, those in the *Klooster* case itself. Since John was an "original owner" who continuously held his interest as a co-tenant in the joint tenancy since the joint tenancy was initially created and since Michael became an "initial joint tenant" when the "initial" joint tenancy was created, the taxable value did not uncap when John died. However, when

Michael, as the sole surviving co-tenant, created the joint tenancy with his brother, Peter, the creation of the joint tenancy itself was an uncapping event for the reason that Michael was not an "original owner" at the time of the creation of the "initial" joint tenancy with Peter. The reason that Michael was not an "original owner," was that he had not acquired his ownership interest in a transaction that resulted in an uncapping of the taxable value.

Example # 4: Successive Joint Tenancy

John, who was a single man at all relevant times, purchased Blackacre in 2004. In 2005, by quit claim deed, John conveyed to himself and his son, Michael, as joint tenants, with rights of survivorship. In 2006, John and Michael conveyed to themselves and Michael's brother, Peter, as an additional joint tenant, thereby expanding the joint tenancy by making John, Michael and Peter, joint tenants, with rights of survivorship. Did the taxable value uncap in 2007?

No, there was not a transfer of ownership. John was an "original owner" arising from the fact that he obtained his interest in the property by a conveyance that resulted in the uncapping of the taxable value. John and Michael became "initial joint tenant" when the "initial" joint tenancy was created in 2005. Since John was an "original owner" whose ownership interest has continued in the "successor" joint tenancy that added Peter, and since both John and Michael were "initial joint tenants" whose interests as co-tenants was continuous from the time of the "initial" joint tenancy, the taxable value did not uncap when Peter was added.

Example # 5: Life Estate

John and Mary purchased Blackacre, as tenants by the entireties, in 2004. In 2005 John and Mary conveyed to themselves and Michael, using language which indicated that "all three (held title) as joint tenants." However, in addition to creating the joint tenancy among the three of them, John and Mary also reserved a life estate for their joint lives. In 2006, both John and Mary died. Did the taxable value uncap in 2007?

Yes, there was a transfer of ownership. Although John and Mary were "original owners" in Blackacre, arising from the fact that the taxable value uncapped in 2005, the year following their purchase, no "present" joint tenancy was created by the 2005 conveyance. Instead, the instrument, by reservation, created a Life Estate during their joint lives, with a remainder interest, in joint tenancy, among John, Mary and Michael. MCL 211.27a(7)(c) provides an exception to uncapping for a conveyance of property subject to a retained Life Estate "until the expiration or termination of the life estate…" Therefore, it is the State Tax Commission's interpretation that a separate and distinct uncapping event, the expiration or termination of a retained life estate, occurred prior to the joint tenancy becoming a present interest and that this uncapping event took precedence over the exception to uncapping contained in MCL 211.27a(7)(h). MCL 211.27a(6) provides that a "transfer of ownership means the conveyance of title to or a present interest in property, including the beneficial use of the property, the value of which is substantially equal to the value of the fee interest." In this example, by the time the remainder interest becomes a present interest, Michael was the sole owner of the property, not an "initial joint tenant." It should also be noted that upon the death of John and Mary, Michael becomes an "original owner."

Example # 6: Partial Interest

John, who was a single man at all relevant times, purchased Blackacre in 2004. In 2005, by quit claim deed, John conveyed to himself and his son, Michael, as joint tenants, with rights of survivorship. Several weeks later, but still in 2005, John died, leaving Michael as the sole surviving co-tenant. Michael immediately conveyed a 1% interest in the property to his daughter, Roberta, as a tenant in common. At the time, Roberta was a Michigan resident who resided on the property, and the conveyance was made for the purpose of allowing her to claim the Principal Residence Exemption. In 2007, Michael and Roberta conveyed to themselves, as joint tenants, with rights of survivorship. Did the taxable value uncap in 2008?

Yes, there was a transfer of ownership as to an undivided 99% interest in the property. The original 1% conveyed to Roberta in 2005 resulted (or should have resulted) in an uncapping of the undivided 1% interest which she received as a tenant in common. This uncapping made Roberta an "original owner." However, she was an "original owner" of *only an undivided 1% interest*, as a tenant in common, with her father. When the joint tenancy interest was created, the effect was that Michael, as the sole surviving co-tenant of the previous joint tenancy with his father, John, could not rely on the fact that he was an "initial joint tenant" to exempt the conveyance of the undivided 99% interest he still held, for the reason that when the previous joint tenancy terminated, he was not an original owner. He was not an "original owner" for the reason that he had not acquired his remaining 99% undivided ownership interest in a transaction that resulted in an uncapping of the taxable value.

Please note, however, if multiple grantors hold as tenants-in-common, each tenancy-in-common interest must be analyzed separately, and it is possible for a partial uncapping to occur, for the reason that a person may be an "original owner" as to one tenancy-in-common interest, but not an "original owner," as to the remainder of the tenancy-in-common interests in the property.

89 (Rev. 01-11)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

Bulletin 2 of 2011
February 14, 2011
DNR PILT Property

TO: Assessors, Equalization Directors and Treasurers

FROM: State Tax Commission

SUBJECT: Department of Natural Resources Property and Payment in Lieu of Tax

The purpose of this Bulletin is to provide additional guidance to assessors, equalization directors, and treasurers regarding Public Act (P.A.) 513 of 2004. P.A. 513 of 2004 established the formula for calculating the Payment in Lieu of Tax (PILT) to local units of government for land owned by the Department of Natural Resources (DNR).

A. Real Property Qualifications

P.A. 513 of 2004 established that the State Tax Commission shall provide a Taxable Value for all DNR lands subject to the PILT. Starting in 2005, P.A. 513 of 2004 required the Taxable Value of those DNR lands which were already subject to the PILT in 2004 remain frozen at the same taxable value through the 2008 assessment year. Subsequently, starting in 2009, P.A. 513 of 2004 provides that the Taxable Values shall not increase by more than the increase in the general price level from the previous year or five percent (5%), whichever is less.

B. Determining the Value of Real Property Owned by the DNR

The Department of Natural Resources shall, according to MCL 324.2152, furnish to the STC a list of all real property owned by the state and controlled by the DNR that was or is acquired on or after January 1, 1933 by purchase from the owner(s) of the real property. The valuation of such lands is annually fixed by the STC. *(MCL 324.2153(1))*.

In order to make its valuation determinations, the STC requires Equalization Directors to submit annually by December 31, the STC approved Certification of Vacant Agricultural Land Study for DNR/PILT Property and the State Tax Commission Vacant Agricultural Land Study forms. The State Tax Commission Agricultural Vacant Land Study should include the mean per acre value for each local unit as well as the mean of the entire county.

Next, the STC will prepare a report to the assessing districts in which the DNR real property is located. This report will contain a description of the real property in the assessing district held by the DNR and the valuation as fixed by the STC.

Property Valuations will differ depending on when the property was acquired. In 2004 through 2008, previously acquired property remained at the property's 2004 valuation. Beginning in 2009, and subsequently thereafter, DNR owned property does not remain capped at the 2004 valuation. Rather, the valuation of the DNR owned property shall increase each year by not more than the increase in the immediately preceding year in the general price level or 5%, whichever is less. (MCL 324.2153(7)(b)).

For property acquired after 2004, the initial property valuation determined under this section shall be the valuation for each subsequent year until the next adjustment under MCL 324.2153(7)(b) occurs.

The STC will furnish valuations to assessors that is at the same value as other real property is assessed in the assessment district, except as otherwise provided in MCL 324.2153(7). The STC, however, shall not include improvements made or placed upon the real property in making its valuation. (MCL 324.2153(3)).

C. Receipt of Valuation

After the assessor receives the valuation furnished by the STC, the assessor shall enter upon the assessment roll, the real property descriptions, the fixed valuation and, except as otherwise provided, shall assess that real property at the same rate as other real property in the assessing district.

It is important to note that a local taxing unit may by resolution permanently exempt that real property from any tax levied by the local taxing unit. (MCL 324.2153(4)).

If an adjustment to the valuation certified by the STC is made, the assessor must certify to the Department of Natural Resources, no later than the first Wednesday after the first Monday in March all of the following:

(a) The amount and percentage of any general adjustment of assessed valuation of property located in the assessing district other than property described in section 2152.

(b) The amount and percentage of any change in the assessment roll.

(c) The relation of the total valuation to that reported by the State Tax Commission.

(d) The adjusted total of conservation land.

The assessor shall <u>not</u> include the following in any adjustment:

(a) Any general adjustment of assessed valuation of property located in the assessing district.

(b) Assessments for special improvements.

(c) Any millage in excess of the millage rate levied in 2004.

(d) The tax levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906.

D. Requirements for the Statement of Assessment and Levy of Taxes

As required by P.A. 31 of 2010, in order to receive a Payment in Lieu of Tax for DNR parcels, the treasurer or other officer charged with the collection of taxes for an assessing district shall annually forward a **single statement** of the assessment to the respective county by December 1. Included in the statement shall be an itemization of the valuation and assessment for each individual parcel for which payment is claimed under this subpart (MCL 324.2154). The county shall forward the statements received from all affected assessing districts to the Department of Treasury by December 15 annually.

A local unit of government may not levy a yearly millage for DNR owned property which exceeds the 2004 total millage rate. A local unit of government may only submit a written statement to the Department of Treasury for Payment in Lieu of Tax for parcels owned by the Department of Natural Resources levying either the current year's total millage rate for the local unit or the total millage rate levied in 2004, whichever is less. The local unit of government may levy any individual tax within the total millage rate regardless of the type of tax, as long as the total millage rate of the current year does not exceed the total rate levied by the local unit in 2004.

Once the Department of Treasury determines the assessment complies with MCL 324.2154, the state treasurer will authorize payment in the amount of the assessment by warrant on the state treasury subject to the limitations outlined in MCL 324.2154 regarding the aggregate amount for all payments to all assessing districts by February 14 annually.

E. Distribution of PILT Payments

Included below are three examples of how the PILT Fund disbursement for DNR property might be disbursed by a local unit of government when the total millage rate is more than the total millage rate levied in 2004. These examples are not exhaustive, and other means of disbursement are feasible as long as they follow the guidelines explained above.

Please note that the STC is not generally authorized to supervise the administration of specific taxes, the following information is provided as a service to the local unit of government. Any billing or payment questions should be addressed to the PILT Program at TreasuryPILT@michigan.gov or Michigan Department of Treasury, PILT Program, PO Box 30722, Lansing MI 48909.

TOWNSHIP A – Proportionate redistribution among taxing authorities. PILT fund distribution mirroring millage distribution						
	MILLS 2004	**TV 100,000**	**%**	**MILLS 2010**	**%**	**DISBURSE IN 2010**
COUNTY	7.00	$700.00	37.84%	7.00	35.90%	$664.10
LIBRARY	1.50	$150.00	8.11%	1.50	7.69%	$142.31
POLICE	2.00	$200.00	10.81%	2.00	10.26%	$189.74
FIRE	1.00	$100.00	5.41%	1.00	5.13%	$94.87
TOWNSHIP	2.00	$200.00	10.81%	2.00	10.26%	$189.74
SCHOOL DEBT	5.00	$500.00	27.03%	5.00	25.64%	$474.36
SENIORS (New)	-	$0.00	0.00%	1.00	5.13%	$94.87
TOTAL	**18.50**	**$1,850.00**	**100.00%**	**19.50**	**100.00%**	**$1,850.00**

TOWNSHIP B – Under funding one authority to fund increased millages						
	MILLS 2004	**TV 100,000**	**%**	**MILLS 2010**	**%**	**DISBURSE IN 2010**
COUNTY	7.00	$700.00	37.84%	7.00	35.90%	$600.00
LIBRARY	1.50	$150.00	8.11%	1.50	7.69%	$150.00
POLICE	2.00	$200.00	10.81%	2.00	10.26%	$200.00
FIRE	1.00	$100.00	5.41%	1.00	5.13%	$100.00
TOWNSHIP	2.00	$200.00	10.81%	2.00	10.26%	$200.00
SCHOOL DEBT	5.00	$500.00	27.03%	5.00	25.64%	$500.00
SENIORS (New)	-	$0.00	0.00%	1.00	5.13%	$100.00
TOTAL	**18.50**	**$1,850.00**	**100.00%**	**19.5**	**100.00%**	**$1,850.00**

TOWNSHIP C – Maintaining 2004 disbursements leaving increase in individual authority unfunded						
	MILLS 2004	**TV 100,000**	**%**	**MILLS 2010**	**%**	**DISBURSE IN 2010**
COUNTY	7.00	$700.00	37.84%	7.00	35.90%	$700.00
LIBRARY	1.50	$150.00	8.11%	1.50	7.69%	$150.00
POLICE	2.00	$200.00	10.81%	2.00	10.26%	$200.00
FIRE	1.00	$100.00	5.41%	1.00	5.13%	$100.00
TOWNSHIP	2.00	$200.00	10.81%	2.00	10.26%	$200.00
SCHOOL DEBT	5.00	$500.00	27.03%	6.00	30.77%	$500.00
TOTAL	**18.5**	**$1,850.00**	**100.00%**	**19.5**	**100.00%**	**$1,850.00**