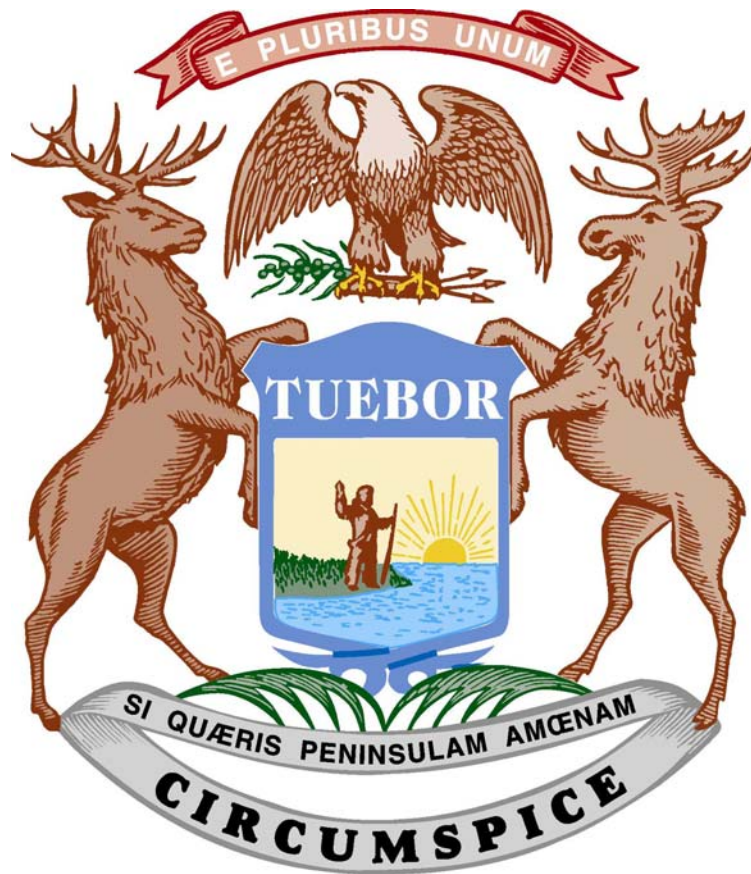
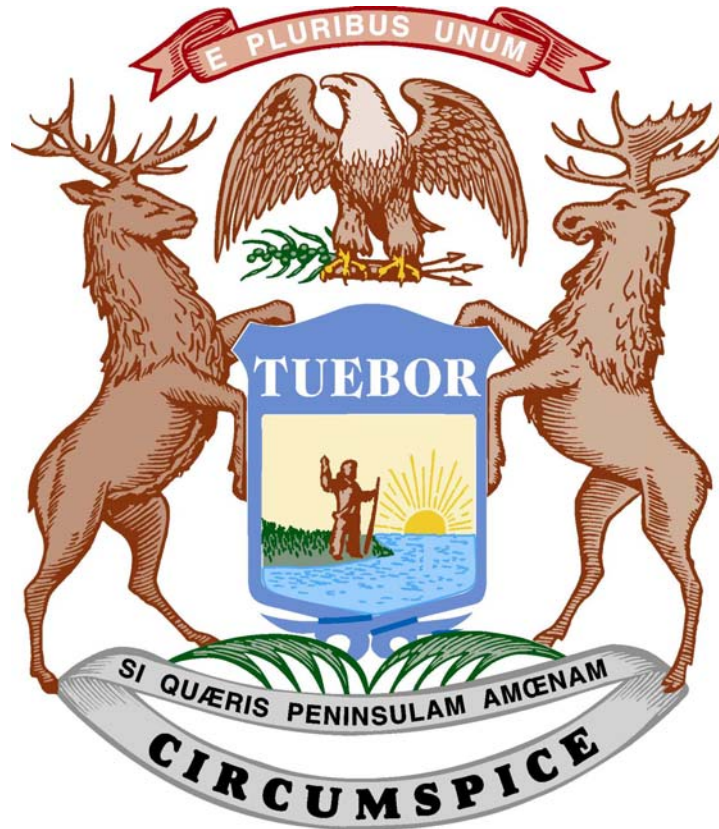


**MICHIGAN  
INCOME, INCOME TAX, AND  
PROPERTY TAX CREDITS  
BY SCHOOL DISTRICT  
2014**



**Office of Revenue and Tax Analysis  
Michigan Department of Treasury  
September 2016**

**MICHIGAN INCOME, INCOME TAX, AND  
PROPERTY TAX CREDITS BY SCHOOL DISTRICT  
2014**



**Office of Revenue and Tax Analysis  
Michigan department of Treasury  
September 2016**

**Acknowledgments**

Denise T. Heidt prepared this report under the supervision of Howard Heideman, Director, Tax Analysis Division, Office of Revenue and Tax Analysis (ORTA), Michigan Department of Treasury. Eric Krupka of ORTA compiled the data used for this report. If there are any questions or comments on this statistical information or its interpretation, please call Denise T. Heidt, ORTA, Department of Treasury, (517) 373-2697.

This report is available electronically at the Department of Treasury's Web site: [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

**MICHIGAN INCOME, INCOME TAX, AND PROPERTY TAX CREDITS  
BY SCHOOL DISTRICT  
2014**

The report presents statistics on Michigan income, income tax, and property tax credits by school district. The data are from 2014 Michigan income tax returns tabulated by school district based on school district codes entered by taxpayers. While informative, the statistics in this report should be interpreted with some caution.

It is not possible to place all returns in the correct school district, since 6.0 percent of total returns and 1.3 percent of property tax claims listed no school district code or a nonexistent code. Returns without a valid school district code are listed separately at the end of each table.

In addition, some taxpayers may have mistakenly listed an incorrect school district code. For example, Bloomfield Township in Oakland County is split among several school districts, while the school district of Bloomfield Township 7F is in Huron County. Approximately 93 percent of the returns listing the codes for this Huron County school district report a zip code located in Oakland County. To the extent taxpayers erroneously categorized themselves, the data for those districts are incorrect.

Finally, the average values for a school district do not describe the distribution of income or tax liability among taxpayers within the district. Districts with similar averages may have significant variation in the distribution of income or tax liability.

### **Table 1**

Table 1 presents summary statistics by school district. These summary statistics include average adjusted gross income (AGI), average tax paid both before and after credits, the ratio of property tax credits claimed (including farmland preservation credits) to income tax returns filed, average property tax credit, and average homestead property tax credit (excluding farmland credits) for those receiving these credits. After each fiscal variable, the district's ranking relative to all districts for the variable is given. A ranking of 1 indicates the highest average or ratio.

For example, the Alcona School District had an average AGI of \$41,861 in 2014, with a ranking of 405 out of 553 school districts. The average tax after credits was \$885. The ratio of property tax credits to income tax returns filed was 16.9 percent. The average property tax credit was \$364, ranking 506 among the school districts. The average homestead property tax credit, excluding farmland credits, was \$360, ranking 491.

### **Table 2**

The basic income tax data are reported in Table 2, including federal AGI, Michigan taxable income (after adjustments and minus personal exemptions), household income (used for property tax credit computations), and net tax paid. In the Alcona School District, for example, 3,388 returns had AGI totaling \$141.8 million. After exemptions and adjustments, taxable income totaled \$76.9 million. There were 690 returns that reported household resources (used in computing homestead property tax credits and home heating credits) totaling \$13.6 million. The total net income tax paid after all credits was \$3.0 million.

### **Table 3**

Table 3 includes several categories of property tax credits for each school district and the total number and amount of property tax credits for each school district. In the Alcona School District, for example, 231 returns filed by general taxpayers (i.e., taxpayers who are not senior citizens or disabled) claimed homestead property tax credits totaling \$70,176; 284 returns filed by senior citizens claimed homestead credits totaling \$117,529; 11 returns filed by eligible veterans claimed homestead credits totaling \$708; and 44 returns filed by blind, paraplegics, quadriplegics, hemiplegics, and totally and permanently disabled persons claimed homestead credits totaling \$16,838. In the Alcona School District overall, 572 property tax credits were claimed, totaling \$208,197. The data count persons who claim both a homestead property tax credit and a farmland credit twice.

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Table 1

2014 MICHIGAN INCOME, INCOME TAX, AND PROPERTY TAX CREDITS  
BY SCHOOL DISTRICT

<u>School District</u>	<u>Average AGI</u>	<u>Rank</u>	<u>Average Income Tax Before Credits</u>	<u>Rank</u>	<u>Average Income Tax After Credits</u>	<u>Rank</u>	<u>Income Tax Credits as % of Tax Before Credits</u>	<u>Rank</u>	<u>Ratio of Property Tax Credits to 1040s Filed</u>	<u>Rank</u>	<u>Average Property Tax Credit</u>	<u>Rank</u>	<u>Average Homestead Property Tax Credit</u>	<u>Rank</u>
Alcona County														
Alcona	\$41,861	405	\$964	506	\$885	479	8.2%	300	16.9%	447	\$364	506	\$360	491
Alger County														
Autrain Twp.	\$53,611	172	\$1,328	298	\$1,243	270	6.4%	408	15.8%	477	\$387	471	\$387	438
Burt Twp.	\$43,867	351	\$1,145	417	\$902	472	21.3%	39	12.1%	526	\$1,867	10	\$363	486
Munising	\$45,124	310	\$1,199	381	\$1,124	337	6.2%	421	18.0%	406	\$374	488	\$374	462
Superior Central	\$46,374	281	\$1,319	303	\$1,233	275	6.5%	397	17.8%	412	\$358	513	\$357	498
Allegan County														
Plainwell	\$56,278	134	\$1,769	120	\$1,673	113	5.4%	462	20.3%	318	\$441	385	\$426	319
Otsego	\$49,754	218	\$1,542	195	\$1,445	185	6.3%	415	21.3%	262	\$448	365	\$422	327
Allegan	\$45,936	291	\$1,406	252	\$1,332	222	5.3%	471	18.4%	398	\$440	387	\$413	362
Wayland Union	\$52,580	184	\$1,669	146	\$1,579	135	5.4%	464	18.8%	375	\$488	300	\$448	262
Fennville	\$45,888	293	\$1,379	265	\$1,276	256	7.5%	334	21.5%	255	\$422	415	\$408	377
Martin	\$48,552	245	\$1,545	192	\$1,417	193	8.3%	289	21.3%	264	\$633	119	\$421	334
Hopkins	\$51,444	198	\$1,662	153	\$1,492	169	10.2%	196	18.9%	370	\$903	40	\$506	133
Saugatuck	\$79,515	31	\$2,510	39	\$2,395	38	4.6%	490	21.4%	259	\$627	123	\$627	29
Hamilton	\$62,591	81	\$2,081	63	\$1,936	64	6.9%	373	19.4%	345	\$785	68	\$485	173
Ganges (4)	\$67,112	63	\$1,930	90	\$1,542	146	20.1%	46	16.2%	466	\$374	486	\$374	460
Alpena County														
Alpena	\$43,356	367	\$1,207	371	\$1,111	346	8.0%	312	20.9%	281	\$379	478	\$371	469
Antrim County														
Alba	\$41,515	420	\$1,085	457	\$1,036	398	4.5%	493	15.4%	489	\$311	543	\$311	540
Central Lake	\$53,211	174	\$1,377	268	\$1,321	232	4.1%	508	16.6%	453	\$418	417	\$372	467
Bellaire	\$55,721	144	\$1,492	212	\$1,381	209	7.4%	338	20.7%	290	\$445	377	\$445	267
Elk Rapids	\$71,591	52	\$2,066	64	\$1,918	68	7.2%	356	17.9%	411	\$520	246	\$510	126
Ellsworth	\$49,534	221	\$1,425	243	\$1,338	221	6.1%	426	18.2%	403	\$413	423	\$389	433
Mancelona	\$37,724	488	\$1,015	484	\$911	463	10.2%	195	18.4%	400	\$396	457	\$396	416

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 1 (continued)

<u>School District</u>	<u>Average AGI</u>	<u>Rank</u>	<u>Average Income Tax Before Credits</u>	<u>Rank</u>	<u>Average Income Tax After Credits</u>	<u>Rank</u>	<u>Income Tax Credits as % of Tax Before Credits</u>	<u>Rank</u>	<u>Ratio of Property Tax Credits to 1040s Filed</u>	<u>Rank</u>	<u>Average Property Tax Credit</u>	<u>Rank</u>	<u>Average Homestead Property Tax Credit</u>	<u>Rank</u>
Arenac County														
Arenac Eastern	\$35,118	519	\$956	509	\$810	502	15.3%	80	21.6%	247	\$718	83	\$410	375
Au Gres Sims	\$41,162	431	\$990	496	\$866	486	12.6%	123	25.8%	102	\$486	304	\$429	314
Standish	\$40,162	453	\$1,158	413	\$1,027	407	11.3%	158	21.2%	265	\$573	175	\$433	298
Baraga County														
Arvon Twp.	\$45,702	300	\$1,164	409	\$1,082	371	7.1%	361	16.1%	467	\$481	311	\$481	181
Baraga Twp.	\$43,250	369	\$1,050	471	\$987	428	6.0%	432	13.6%	513	\$373	489	\$373	463
L Anse Twp.	\$43,474	363	\$1,184	393	\$1,119	341	5.4%	461	14.6%	501	\$372	492	\$372	465
Barry County														
Delton Kellogg	\$55,692	146	\$1,661	156	\$1,586	130	4.5%	494	17.8%	415	\$422	414	\$412	363
Hastings	\$52,831	179	\$1,635	166	\$1,542	148	5.7%	448	20.2%	321	\$445	374	\$413	360
Thornapple Kellogg	\$58,156	113	\$1,873	99	\$1,751	92	6.5%	399	18.1%	405	\$649	114	\$564	68
Bay County														
Bay City	\$45,881	295	\$1,362	276	\$1,228	279	9.8%	210	26.1%	95	\$521	244	\$415	352
Bangor Twp.	\$48,228	252	\$1,411	249	\$1,295	246	8.2%	297	27.7%	77	\$409	430	\$392	426
Essexville Hampton	\$55,537	150	\$1,660	157	\$1,537	151	7.4%	342	24.0%	139	\$512	266	\$472	198
Pinconning	\$44,354	336	\$1,302	314	\$1,148	321	11.8%	141	23.5%	159	\$686	95	\$407	380
Benzie County														
Benzie County	\$41,789	408	\$1,125	432	\$1,035	399	8.0%	313	19.4%	348	\$378	479	\$376	452
Frankfort	\$51,607	197	\$1,277	327	\$1,169	309	8.5%	276	22.7%	184	\$424	409	\$424	323
Berrien County														
Benton Harbor	\$34,321	523	\$909	517	\$756	517	16.8%	65	32.7%	42	\$408	434	\$406	381
St. Joseph	\$79,157	32	\$2,519	38	\$2,413	36	4.2%	505	17.8%	414	\$555	209	\$554	80
Lakeshore	\$73,385	46	\$2,394	44	\$2,284	43	4.6%	492	19.8%	335	\$513	262	\$498	151
River Valley	\$50,615	206	\$1,444	239	\$1,329	225	8.0%	310	19.0%	365	\$447	369	\$414	358
Galien Twp.	\$46,724	275	\$1,354	279	\$1,206	288	10.9%	169	21.6%	250	\$489	299	\$449	259
New Buffalo	\$76,758	39	\$2,088	62	\$1,932	65	7.5%	335	21.2%	271	\$536	223	\$536	94
Brandywine	\$45,493	304	\$1,316	306	\$1,174	306	10.8%	171	21.5%	254	\$373	491	\$357	501
Berrien Springs	\$45,938	290	\$1,338	288	\$1,202	290	10.1%	200	19.8%	333	\$522	241	\$443	270
Eau Claire	\$43,378	366	\$1,303	313	\$1,187	298	8.9%	257	19.7%	337	\$455	355	\$436	289
Niles	\$48,186	253	\$1,356	278	\$1,221	284	10.0%	202	20.7%	293	\$384	474	\$370	473

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 1 (continued)

<u>School District</u>	<u>Average</u>		<u>Average</u>		<u>Average</u>		<u>Income Tax</u>		<u>Ratio of</u>		<u>Average</u>		<u>Average</u>	
	<u>AGI</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>	<u>Credits as</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>
			<u>Before</u>	<u>After</u>	<u>Before</u>	<u>After</u>	<u>% of Tax</u>	<u>Before</u>	<u>Filed</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>
			<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>to 1040s</u>	<u>Rank</u>	<u>Credit</u>	<u>Rank</u>	<u>Credit</u>	<u>Rank</u>
Buchanan	\$46,056	284	\$1,458	232	\$1,315	235	9.8%	212	21.9%	233	\$430	399	\$407	379
Watervliet	\$44,668	324	\$1,368	271	\$1,242	271	9.2%	240	24.3%	126	\$449	363	\$447	263
Coloma	\$45,882	294	\$1,343	287	\$1,222	283	9.0%	246	24.3%	127	\$451	359	\$445	265
Bridgman	\$57,941	115	\$1,765	122	\$1,645	118	6.8%	381	20.2%	325	\$470	327	\$470	204
Hagar Twp.	\$49,123	234	\$1,410	250	\$1,284	250	8.9%	251	19.0%	367	\$334	530	\$334	525
Sodus Twp.	\$39,428	466	\$1,165	408	\$1,083	369	7.0%	366	14.1%	505	\$468	330	\$468	208
Branch County														
Coldwater	\$44,968	313	\$1,286	324	\$1,164	312	9.5%	224	21.6%	248	\$516	254	\$406	384
Bronson	\$43,018	374	\$1,251	345	\$1,105	352	11.7%	143	19.4%	347	\$848	54	\$401	395
Quincy	\$43,593	360	\$1,268	336	\$1,072	378	15.5%	77	22.3%	201	\$858	48	\$488	168
Calhoun County														
Albion	\$40,813	439	\$1,141	420	\$1,010	416	11.5%	151	25.1%	112	\$509	270	\$410	373
Battle Creek	\$39,240	472	\$1,122	433	\$1,004	419	10.5%	184	26.8%	88	\$402	445	\$401	398
Athens	\$54,284	165	\$1,646	161	\$1,500	165	8.9%	252	20.5%	298	\$699	90	\$433	303
Harper Creek	\$54,236	166	\$1,630	168	\$1,499	166	8.1%	307	22.9%	178	\$562	195	\$515	119
Homer	\$44,266	337	\$1,321	301	\$1,174	305	11.2%	161	22.0%	220	\$707	86	\$428	316
Lakeview	\$59,783	101	\$1,825	111	\$1,673	112	8.3%	287	28.3%	71	\$523	238	\$519	112
Mar-Lee	\$44,211	339	\$1,271	331	\$1,028	405	19.1%	48	32.5%	43	\$731	81	\$443	272
Marshall	\$60,542	97	\$1,896	95	\$1,735	98	8.5%	277	23.4%	162	\$672	100	\$551	83
Pennfield	\$52,365	186	\$1,549	191	\$1,439	188	7.1%	359	22.0%	226	\$479	314	\$463	222
Tekonsha	\$43,620	359	\$1,206	372	\$960	439	20.4%	43	22.8%	181	\$1,151	25	\$465	215
Union City	\$44,095	344	\$1,274	330	\$1,123	339	11.8%	140	19.5%	343	\$792	67	\$411	371
Cass County														
Cassopolis	\$49,508	222	\$1,456	234	\$1,268	262	12.9%	116	16.6%	454	\$567	188	\$403	387
Dowagiac Union	\$41,963	403	\$1,130	425	\$1,029	404	8.9%	254	20.4%	306	\$587	160	\$359	495
Edwardsburg	\$59,555	105	\$1,675	142	\$1,498	167	10.6%	180	16.3%	463	\$458	349	\$414	356
Marcellus	\$46,896	272	\$1,393	261	\$1,183	301	15.1%	84	24.4%	123	\$871	45	\$434	297
Charlevoix County														
Beaver Island	\$45,785	297	\$1,095	451	\$965	437	11.8%	138	22.5%	191	\$507	273	\$498	150
Boyne City	\$52,569	185	\$1,486	216	\$1,376	212	7.4%	341	21.6%	252	\$446	372	\$438	285
Boyne Falls	\$48,465	249	\$1,456	235	\$1,377	211	5.4%	465	18.5%	391	\$367	502	\$367	480
Charlevoix	\$61,847	88	\$1,738	128	\$1,617	124	7.0%	371	22.3%	203	\$484	305	\$464	219

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.



Table 1 (continued)

<u>School District</u>	<u>Average AGI</u>	<u>Rank</u>	<u>Average Income Tax Before Credits</u>	<u>Rank</u>	<u>Average Income Tax After Credits</u>	<u>Rank</u>	<u>Income Tax Credits as % of Tax Before Credits</u>	<u>Rank</u>	<u>Ratio of Property Tax Credits to 1040s Filed</u>	<u>Rank</u>	<u>Average Property Tax Credit</u>	<u>Rank</u>	<u>Average Homestead Property Tax Credit</u>	<u>Rank</u>
East Jordan	\$54,377	161	\$1,570	186	\$1,478	171	5.9%	441	18.6%	389	\$389	467	\$382	444
Cheboygan County														
Cheboygan	\$41,029	435	\$1,053	468	\$958	443	9.1%	244	22.9%	175	\$348	524	\$345	517
Inland Lakes	\$45,799	296	\$1,210	369	\$1,124	338	7.1%	362	18.6%	384	\$388	470	\$359	496
Mackinaw City	\$35,393	517	\$962	507	\$855	492	11.1%	162	19.3%	349	\$501	279	\$461	225
Wolverine	\$39,868	461	\$1,118	435	\$1,038	396	7.2%	355	18.7%	381	\$316	541	\$316	537
Chippewa County														
Sault Ste. Marie	\$42,245	399	\$1,022	480	\$927	455	9.2%	238	19.8%	334	\$388	469	\$387	439
Detour	\$38,955	474	\$910	516	\$798	507	12.2%	128	24.4%	125	\$393	462	\$393	422
Pickford	\$43,176	370	\$1,209	370	\$1,112	345	8.1%	305	17.7%	419	\$470	324	\$406	383
Rudyard	\$39,461	465	\$1,003	489	\$937	452	6.6%	392	15.5%	483	\$319	539	\$291	546
Brimley	\$44,755	321	\$1,003	490	\$938	451	6.4%	406	10.9%	535	\$374	487	\$374	461
Whitefish	\$38,349	480	\$816	533	\$697	526	14.6%	89	21.2%	268	\$433	396	\$433	299
Clare County														
Clare	\$44,433	333	\$1,241	349	\$1,138	328	8.3%	293	19.1%	363	\$458	352	\$389	431
Farwell	\$37,597	489	\$986	499	\$885	480	10.3%	192	19.2%	356	\$366	505	\$324	534
Harrison	\$40,545	445	\$1,136	424	\$1,032	403	9.2%	239	17.2%	438	\$357	516	\$354	505
Clinton County														
Dewitt	\$84,693	24	\$2,823	23	\$2,728	23	3.4%	529	13.5%	514	\$602	150	\$592	48
Fowler	\$60,797	95	\$1,885	96	\$1,748	94	7.3%	351	16.1%	469	\$1,120	26	\$488	169
Bath	\$62,371	86	\$1,951	84	\$1,830	83	6.2%	422	21.6%	249	\$543	218	\$526	102
Ovid Elsie	\$44,753	322	\$1,363	275	\$1,200	294	12.0%	136	21.7%	242	\$814	63	\$464	218
Pewamo Westphalia	\$60,238	98	\$1,883	97	\$1,750	93	7.1%	363	18.0%	408	\$833	58	\$503	140
St. Johns	\$57,623	120	\$1,684	140	\$1,558	140	7.4%	339	21.9%	235	\$589	158	\$456	236
Crawford County														
Crawford Ausable	\$39,986	456	\$1,040	475	\$948	445	8.9%	253	20.2%	323	\$359	510	\$359	492
Delta County														
Escanaba	\$43,808	354	\$1,254	341	\$1,157	318	7.8%	322	23.8%	146	\$395	460	\$387	437
Gladstone	\$52,027	194	\$1,492	213	\$1,409	197	5.6%	456	17.4%	431	\$418	416	\$404	385
Rapid River	\$45,970	289	\$1,246	347	\$1,164	311	6.6%	394	16.9%	450	\$413	424	\$413	361

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 1 (continued)

<u>School District</u>	<u>Average</u>		<u>Average</u>		<u>Average</u>		<u>Income Tax</u>		<u>Ratio of</u>		<u>Average</u>		<u>Average</u>	
	<u>AGI</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>	<u>Tax</u>	<u>Rank</u>	<u>Credits as</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>	<u>Property</u>	<u>Rank</u>
			<u>Before</u>	<u>After</u>	<u>Before</u>	<u>After</u>	<u>% of Tax</u>	<u>Before</u>	<u>Filed</u>	<u>to 1040s</u>	<u>Tax</u>	<u>Rank</u>	<u>Credit</u>	<u>Rank</u>
			<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Credits</u>	<u>Rank</u>	<u>Rank</u>	<u>Credit</u>	<u>Rank</u>	<u>Credit</u>	<u>Rank</u>
Big Bay de Noc	\$41,834	407	\$1,025	478	\$907	467	11.5%	148	17.0%	443	\$567	187	\$411	370
Bark River Harris	\$44,146	343	\$1,216	362	\$1,162	313	4.4%	495	10.4%	539	\$397	454	\$376	453
Mid Peninsula	\$50,470	209	\$1,515	204	\$1,406	198	7.2%	358	19.5%	342	\$466	336	\$414	355
Dickinson County														
Iron Mountain	\$93,139	17	\$2,990	17	\$1,900	73	36.5%	16	22.2%	208	\$396	456	\$396	415
Norway Vulcan	\$44,758	320	\$1,269	334	\$1,175	304	7.4%	340	20.6%	296	\$417	418	\$394	421
Breitung Twp.	\$50,599	207	\$1,465	231	\$1,366	214	6.8%	384	20.7%	289	\$429	400	\$429	313
North Dickinson Co.	\$46,016	287	\$1,366	272	\$1,273	258	6.8%	382	12.9%	520	\$326	535	\$326	532
Eaton County														
Bellevue	\$49,727	219	\$1,486	217	\$1,392	205	6.3%	413	18.5%	392	\$496	288	\$435	291
Charlotte	\$50,171	213	\$1,506	207	\$1,381	208	8.3%	286	23.4%	160	\$529	231	\$460	227
Eaton Rapids	\$53,724	170	\$1,658	159	\$1,549	142	6.6%	395	20.8%	283	\$528	236	\$476	188
Grand Ledge	\$60,833	94	\$1,858	101	\$1,733	99	6.7%	389	22.1%	214	\$556	207	\$504	139
Maple Valley	\$44,404	334	\$1,289	322	\$1,160	315	10.0%	201	21.2%	266	\$591	156	\$456	239
Olivet	\$49,252	229	\$1,477	223	\$1,324	229	10.4%	187	23.8%	148	\$669	102	\$499	147
Pottersville	\$48,754	239	\$1,514	205	\$1,397	202	7.7%	323	23.6%	154	\$467	334	\$463	220
Oneida Twp.	\$52,289	188	\$948	511	\$702	525	25.9%	29	20.0%	330	\$1,432	18	\$877	4
Emmet County														
Harbor Springs	\$75,696	42	\$2,216	54	\$2,118	52	4.4%	496	16.7%	452	\$507	272	\$507	132
Littlefield	\$39,537	464	\$1,127	430	\$1,034	400	8.2%	296	19.2%	357	\$358	512	\$358	497
Pellston	\$46,596	276	\$1,253	343	\$1,154	320	7.9%	314	20.9%	280	\$371	495	\$368	477
Petoskey	\$56,418	132	\$1,723	133	\$1,616	125	6.2%	420	21.9%	227	\$427	403	\$426	320
Genesee County														
Flint	\$28,708	543	\$711	541	\$578	536	18.7%	50	28.7%	68	\$367	503	\$367	481
Grand Blanc	\$66,664	64	\$2,134	59	\$2,050	55	3.9%	511	20.1%	326	\$473	320	\$471	199
Mt. Morris	\$31,814	532	\$859	526	\$742	519	13.6%	104	25.6%	104	\$380	476	\$378	449
Goodrich	\$71,840	51	\$2,277	49	\$2,170	49	4.7%	486	16.5%	458	\$640	117	\$589	49
Bendle	\$28,890	542	\$804	534	\$688	527	14.4%	92	27.7%	78	\$334	531	\$334	526
Genesee	\$34,189	525	\$974	503	\$877	483	10.0%	204	17.7%	420	\$398	451	\$398	411
Carmen-Ainsworth	\$40,636	443	\$1,116	437	\$974	434	12.8%	119	31.6%	47	\$401	448	\$399	405
Fenton	\$68,049	60	\$2,241	52	\$2,144	50	4.3%	500	17.2%	437	\$510	269	\$508	128

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

















































































































Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Lapeer County												
Lapeer	1,764	\$591,555	965	\$411,042	19	\$1,094	257	\$120,639	8	\$35,318	3,013	\$1,159,648
Almont	347	\$188,786	268	\$181,069	0	\$0	47	\$32,983	8	\$37,509	670	\$440,347
Dryden	184	\$74,276	116	\$58,910	0	\$0	17	\$9,693	0	\$0	317	\$142,879
Imlay City	663	\$233,224	352	\$176,286	n.a.	n.a.	86	\$54,834	6	\$27,857	1,109	\$492,301
North Branch	495	\$185,987	287	\$153,128	8	\$620	76	\$42,902	35	\$146,971	901	\$529,608
Leelanau County												
Glen Lake	231	\$80,873	170	\$84,908	n.a.	n.a.	24	\$11,469	6	\$11,224	434	\$188,589
Leland	105	\$42,927	110	\$57,447	n.a.	n.a.	8	\$5,324	4	\$14,835	228	\$120,587
Northport	76	\$35,561	84	\$46,117	n.a.	n.a.	4	\$1,366	n.a.	n.a.	166	\$88,492
Suttons Bay	244	\$84,948	160	\$92,883	n.a.	n.a.	21	\$9,941	5	\$25,563	431	\$213,411
Lenawee County												
Adrian	2,030	\$669,925	1,058	\$520,133	16	\$1,387	348	\$180,324	20	\$115,253	3,472	\$1,487,022
Addison	424	\$166,770	292	\$161,910	4	\$634	61	\$35,691	10	\$46,643	791	\$411,648
Blissfield	345	\$133,421	253	\$152,039	n.a.	n.a.	47	\$26,510	121	\$816,469	769	\$1,128,676
Britton Macon	169	\$67,248	154	\$94,610	n.a.	n.a.	25	\$15,387	51	\$344,790	400	\$522,143
Clinton	723	\$346,809	329	\$201,270	n.a.	n.a.	80	\$49,964	16	\$50,007	1,149	\$648,069
Deerfield	12	\$4,905	8	\$3,914	0	\$0	n.a.	n.a.	n.a.	n.a.	24	\$28,399
Hudson	275	\$100,846	208	\$107,013	n.a.	n.a.	57	\$26,998	24	\$88,760	566	\$323,911
Madison	352	\$117,208	167	\$74,709	4	\$515	58	\$29,518	4	\$10,606	585	\$232,556
Morenci	202	\$70,872	156	\$87,292	n.a.	n.a.	46	\$24,487	45	\$217,841	452	\$400,702
Onsted	395	\$164,431	353	\$205,877	n.a.	n.a.	80	\$45,869	19	\$139,158	848	\$555,441
Sand Creek	128	\$45,761	108	\$56,903	4	\$337	34	\$20,241	39	\$227,230	313	\$350,472
Tecumseh	1,029	\$442,352	780	\$452,784	n.a.	n.a.	139	\$87,935	23	\$144,635	1,974	\$1,128,099
Livingston County												
Brighton	1,352	\$665,663	999	\$612,386	n.a.	n.a.	94	\$60,466	0	\$0	2,448	\$1,338,709
Fowlerville	858	\$357,188	466	\$265,206	n.a.	n.a.	84	\$48,148	16	\$165,997	1,425	\$836,650
Hartland	713	\$342,892	510	\$287,262	n.a.	n.a.	67	\$46,693	8	\$114,242	1,300	\$791,226
Howell	2,569	\$1,096,022	1,466	\$797,636	14	\$1,118	256	\$153,021	4	\$7,931	4,309	\$2,055,728
Pinckney	1,017	\$468,595	674	\$382,344	n.a.	n.a.	93	\$66,250	n.a.	n.a.	1,787	\$919,041

Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Luce County												
Tahquamenon	210	\$54,216	118	\$51,783	11	\$1,106	38	\$13,828	n.a.	n.a.	378	\$122,116
Mackinac County												
St. Ignace City	272	\$91,151	134	\$75,561	5	\$575	32	\$15,338	0	\$0	443	\$182,625
Bois Blanc Pines	n.a.	n.a.	4	\$2,582	0	\$0	0	\$0	0	\$0	6	\$2,961
Les Cheneaux	74	\$19,142	77	\$36,691	n.a.	n.a.	16	\$4,097	n.a.	n.a.	169	\$60,320
Engadine	52	\$15,963	50	\$23,912	5	\$381	6	\$1,642	n.a.	n.a.	116	\$49,571
Moran Twp.	35	\$7,723	15	\$5,431	n.a.	n.a.	n.a.	n.a.	0	\$0	54	\$15,314
Mackinac Island	29	\$13,239	8	\$5,363	0	\$0	n.a.	n.a.	0	\$0	38	\$18,682
Macomb County												
Centerline	1,800	\$867,580	1,025	\$674,767	8	\$1,927	248	\$177,464	0	\$0	3,081	\$1,721,738
East Detroit	3,984	\$1,731,702	1,304	\$648,998	9	\$1,200	571	\$370,283	0	\$0	5,868	\$2,752,183
Roseville	4,484	\$1,842,950	2,110	\$1,145,051	20	\$2,717	655	\$433,606	0	\$0	7,269	\$3,424,324
Anchor Bay	1,605	\$875,828	1,184	\$791,473	n.a.	n.a.	212	\$163,670	0	\$0	3,004	\$1,831,142
Armada	368	\$191,174	285	\$192,373	0	\$0	35	\$21,736	5	\$28,200	693	\$433,483
Clintondale	1,676	\$726,707	630	\$348,958	5	\$730	196	\$134,713	0	\$0	2,507	\$1,211,108
Chippewa Valley	5,463	\$3,001,433	3,936	\$2,659,390	11	\$1,819	543	\$419,721	n.a.	n.a.	9,956	\$6,117,888
Fitzgerald	1,543	\$647,592	563	\$300,891	n.a.	n.a.	240	\$155,978	0	\$0	2,349	\$1,105,029
Fraser	2,002	\$950,726	1,502	\$978,429	4	\$831	237	\$171,232	0	\$0	3,745	\$2,101,218
Lakeshore	1,665	\$728,624	1,591	\$977,525	8	\$906	212	\$142,668	0	\$0	3,476	\$1,849,723
Lakeview	1,443	\$679,531	1,308	\$855,910	7	\$1,016	146	\$104,813	0	\$0	2,904	\$1,641,270
L'Anse Creuse	4,684	\$2,080,481	2,023	\$1,198,920	15	\$1,772	575	\$389,421	0	\$0	7,297	\$3,670,594
Mt. Clemens	2,078	\$869,244	831	\$504,850	4	\$471	341	\$222,702	0	\$0	3,254	\$1,597,267
New Haven	683	\$344,507	445	\$269,851	n.a.	n.a.	72	\$48,488	n.a.	n.a.	1,202	\$672,761
Richmond	632	\$269,994	528	\$308,607	n.a.	n.a.	83	\$50,946	n.a.	n.a.	1,247	\$641,836
Romeo	1,362	\$669,144	995	\$661,137	n.a.	n.a.	142	\$92,011	n.a.	n.a.	2,503	\$1,449,579
South Lake	1,655	\$785,770	1,242	\$800,509	5	\$501	188	\$136,439	0	\$0	3,090	\$1,723,219
Utica	10,039	\$5,427,387	6,693	\$4,341,843	18	\$1,571	998	\$756,378	n.a.	n.a.	17,750	\$10,533,474
Van Dyke	1,873	\$814,376	431	\$202,191	6	\$1,077	283	\$176,291	0	\$0	2,593	\$1,193,935
Warren	11,796	\$7,470,886	7,264	\$5,781,388	13	\$2,203	1,212	\$1,039,239	n.a.	n.a.	20,286	\$14,294,521
Warren Woods	1,733	\$927,431	1,429	\$998,989	n.a.	n.a.	212	\$160,005	0	\$0	3,376	\$2,086,749

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

**Table 3 (continued)**

<u>School District</u>	<u>General</u>		<u>Senior Citizen</u>		<u>Veteran</u>		<u>Blind/Disabled</u>		<u>Farmland</u>		<u>Total Property Tax Credits</u>	
	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>
Manistee County												
Bear Lake	92	\$31,535	100	\$63,025	n.a.	n.a.	9	\$4,036	0	\$0	203	\$98,737
Kaleva Norman-Dick	194	\$62,523	196	\$90,451	13	\$1,221	56	\$28,759	n.a.	n.a.	462	\$188,339
Onekama	112	\$41,538	183	\$103,129	0	\$0	12	\$5,467	0	\$0	307	\$150,134
Manistee	660	\$202,321	594	\$300,605	14	\$1,193	115	\$52,754	0	\$0	1,383	\$556,873
Marquette County												
N I C E	126	\$32,758	88	\$31,164	10	\$794	15	\$7,559	0	\$0	239	\$72,275
Gwinn	414	\$116,986	150	\$65,718	31	\$2,774	61	\$30,298	n.a.	n.a.	657	\$218,149
Negaunee	348	\$112,641	212	\$94,452	18	\$1,614	52	\$24,315	0	\$0	630	\$233,022
Powell Twp.	29	\$9,174	15	\$5,954	n.a.	n.a.	0	\$0	0	\$0	47	\$15,281
Republic Michigamme	45	\$18,233	46	\$20,521	n.a.	n.a.	9	\$4,354	0	\$0	102	\$43,289
Wells Twp.	10	\$6,269	8	\$4,600	0	\$0	0	\$0	0	\$0	18	\$10,869
Marquette City												
Marquette City	2,060	\$709,633	886	\$476,915	22	\$2,186	142	\$80,661	n.a.	n.a.	3,111	\$1,269,593
Ishpeming	377	\$111,003	215	\$90,356	6	\$985	76	\$36,777	0	\$0	674	\$239,121
Mason County												
Mason County Central	448	\$137,544	296	\$171,580	5	\$413	81	\$39,027	29	\$130,169	859	\$478,733
Mason County Eastern	187	\$62,740	178	\$90,679	5	\$431	50	\$21,520	16	\$75,818	436	\$251,188
Freesoil	n.a.	n.a.	4	\$1,566	0	\$0	n.a.	n.a.	0	\$0	8	\$2,374
Ludington	1,127	\$375,767	863	\$514,941	4	\$473	173	\$84,132	4	\$32,757	2,171	\$1,008,070
Mecosta County												
Big Rapids	880	\$283,610	325	\$156,444	10	\$907	117	\$52,152	4	\$9,155	1,336	\$502,268
Chippewa Hills	643	\$205,992	599	\$264,430	17	\$2,030	139	\$61,103	26	\$104,899	1,424	\$638,454
Morley Standwood	379	\$139,575	179	\$86,028	7	\$483	49	\$19,310	8	\$46,358	622	\$291,754
Menominee County												
Carney Nadeau	51	\$18,408	45	\$22,317	n.a.	n.a.	n.a.	n.a.	5	\$7,613	103	\$48,659
Menominee	576	\$174,308	436	\$229,842	21	\$2,951	77	\$32,481	0	\$0	1,110	\$439,582
North Central	96	\$30,877	67	\$27,671	7	\$524	8	\$2,958	6	\$11,989	184	\$74,019
Stephenson	153	\$54,795	132	\$63,081	5	\$285	21	\$11,260	10	\$38,162	321	\$167,583

**Table 3 (continued)**

<b>School District</b>	<b>General</b>		<b>Senior Citizen</b>		<b>Veteran</b>		<b>Blind/Disabled</b>		<b>Farmland</b>		<b>Total Property Tax Credits</b>	
	<b>Count</b>	<b>Amount</b>	<b>Count</b>	<b>Amount</b>	<b>Count</b>	<b>Amount</b>	<b>Count</b>	<b>Amount</b>	<b>Count</b>	<b>Amount</b>	<b>Count</b>	<b>Amount</b>
Midland County												
Midland	2,750	\$978,900	1,444	\$781,535	23	\$2,232	406	\$208,794	10	\$45,255	4,633	\$2,016,716
Bullock Creek	493	\$160,574	290	\$143,836	11	\$995	78	\$43,228	5	\$11,244	877	\$359,877
Coleman	242	\$78,903	186	\$90,368	4	\$374	50	\$22,668	14	\$62,638	496	\$254,951
Meridian	472	\$164,098	348	\$167,238	15	\$1,527	75	\$41,454	8	\$96,599	918	\$470,916
Missaukee County												
Lake City	317	\$96,513	251	\$108,314	10	\$629	62	\$26,884	6	\$32,616	646	\$264,956
McBain	205	\$67,100	174	\$91,924	n.a.	n.a.	36	\$20,214	84	\$540,159	500	\$719,493
Monroe County												
Monroe	2,586	\$940,559	1,480	\$737,590	10	\$862	426	\$220,649	13	\$61,506	4,515	\$1,961,166
Airport	761	\$276,376	465	\$228,492	n.a.	n.a.	122	\$64,214	12	\$36,824	1,362	\$606,086
Bedford	774	\$298,158	879	\$406,262	n.a.	n.a.	74	\$40,002	6	\$17,415	1,736	\$762,089
Dundee	393	\$146,934	290	\$168,963	n.a.	n.a.	60	\$34,071	32	\$154,898	777	\$505,028
Ida	168	\$64,250	169	\$90,150	4	\$287	27	\$14,314	32	\$161,475	400	\$330,476
Jefferson	533	\$203,971	325	\$163,060	6	\$637	96	\$52,362	n.a.	n.a.	962	\$424,868
Mason (Erie)	219	\$71,114	222	\$109,041	4	\$311	24	\$14,103	8	\$43,304	477	\$237,873
Summerfield	169	\$68,655	144	\$85,858	n.a.	n.a.	23	\$13,663	14	\$82,024	353	\$250,443
Whiteford	113	\$59,834	136	\$80,921	n.a.	n.a.	12	\$8,677	21	\$91,105	283	\$240,593
Montcalm County												
Carson City Crystal	307	\$110,279	217	\$121,976	n.a.	n.a.	48	\$21,728	64	\$321,175	639	\$575,431
Montabella	315	\$112,976	241	\$120,968	n.a.	n.a.	62	\$33,251	19	\$138,757	639	\$406,125
Greenville	1,362	\$455,763	868	\$483,896	4	\$454	197	\$111,533	8	\$60,183	2,439	\$1,111,829
Tri County	513	\$156,985	303	\$144,715	9	\$888	97	\$42,788	8	\$30,893	930	\$376,269
Lakeview	529	\$220,730	352	\$184,436	6	\$556	101	\$47,456	42	\$317,148	1,030	\$770,326
Central Montcalm	555	\$183,965	390	\$201,450	9	\$927	112	\$60,346	27	\$118,712	1,093	\$565,400
Vestaburg	143	\$47,846	104	\$55,876	n.a.	n.a.	22	\$8,309	5	\$14,181	275	\$126,342
Montmorency County												
Atlanta	111	\$23,693	92	\$35,546	7	\$536	29	\$9,378	0	\$0	239	\$69,153
Hillman	150	\$48,277	112	\$53,570	7	\$643	28	\$12,644	n.a.	n.a.	299	\$121,444



Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Muskegon County												
Muskegon	3,300	\$1,064,855	1,154	\$587,441	22	\$2,774	827	\$474,064	n.a.	n.a.	5,305	\$2,136,045
Muskegon Heights	960	\$321,489	231	\$111,670	4	\$776	324	\$197,712	0	\$0	1,519	\$631,647
Mona Shores	1,478	\$563,911	1,273	\$804,187	8	\$1,056	186	\$116,559	0	\$0	2,945	\$1,485,713
Oakridge	573	\$178,855	229	\$112,065	8	\$1,237	141	\$77,273	0	\$0	951	\$369,430
Fruitport	906	\$305,880	643	\$331,349	8	\$559	143	\$78,591	n.a.	n.a.	1,701	\$719,189
Holton	294	\$111,980	169	\$86,865	6	\$514	64	\$33,979	4	\$97,380	537	\$330,718
Montague	435	\$164,279	409	\$259,504	9	\$937	75	\$43,753	11	\$64,754	939	\$533,227
Orchard View	782	\$233,709	413	\$183,154	11	\$1,364	185	\$98,853	0	\$0	1,391	\$517,080
Ravenna	297	\$107,596	220	\$127,112	n.a.	n.a.	58	\$26,017	16	\$123,022	592	\$383,847
Reeths Puffer	1,108	\$416,722	807	\$427,903	12	\$1,178	195	\$120,099	n.a.	n.a.	2,124	\$975,770
North Muskegon	223	\$97,453	178	\$116,172	n.a.	n.a.	24	\$15,774	0	\$0	426	\$229,417
Whitehall	595	\$222,065	429	\$252,037	n.a.	n.a.	117	\$56,851	0	\$0	1,144	\$531,465
Newaygo County												
Fremont	644	\$242,719	527	\$285,372	8	\$766	108	\$50,069	43	\$200,465	1,330	\$779,391
Grant	424	\$154,789	271	\$151,351	n.a.	n.a.	76	\$41,498	26	\$173,890	799	\$521,782
Hesperia	241	\$80,802	208	\$110,062	6	\$796	60	\$32,395	7	\$17,220	522	\$241,275
Newaygo	540	\$201,246	411	\$232,644	10	\$957	123	\$66,239	n.a.	n.a.	1,085	\$503,093
White Cloud	330	\$100,436	233	\$121,792	12	\$1,416	101	\$45,425	0	\$0	676	\$269,069
Big Jackson	6	\$2,015	14	\$8,173	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	26	\$17,813
Oakland County												
Birmingham	1,387	\$1,025,069	1,038	\$963,135	n.a.	n.a.	82	\$69,844	n.a.	n.a.	2,509	\$2,065,367
Ferndale	2,570	\$1,319,454	847	\$647,818	5	\$912	237	\$175,816	n.a.	n.a.	3,660	\$2,146,685
Pontiac	6,732	\$2,695,407	1,335	\$731,629	15	\$2,291	860	\$529,060	0	\$0	8,942	\$3,958,387
Royal Oak	4,396	\$2,534,517	2,461	\$2,047,425	n.a.	n.a.	285	\$234,915	0	\$0	7,144	\$4,817,081
Berkely	1,662	\$963,980	1,073	\$852,663	5	\$569	135	\$113,436	0	\$0	2,875	\$1,930,648
Southfield	7,039	\$4,056,731	3,339	\$2,469,790	6	\$1,321	739	\$595,431	n.a.	n.a.	11,124	\$7,127,922
Avondale	1,334	\$656,071	829	\$504,833	4	\$508	113	\$81,156	0	\$0	2,280	\$1,242,568
Bloomfield Hills	745	\$495,794	672	\$580,586	0	\$0	49	\$36,841	0	\$0	1,466	\$1,113,221
Clarenceville	838	\$351,860	438	\$230,171	n.a.	n.a.	110	\$66,824	0	\$0	1,389	\$649,225

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 3 (continued)

<u>School District</u>	<u>General</u>		<u>Senior Citizen</u>		<u>Veteran</u>		<u>Blind/Disabled</u>		<u>Farmland</u>		<u>Total Property Tax Credits</u>	
	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>
Novi	1,469	\$837,884	802	\$533,996	0	\$0	95	\$73,019	0	\$0	2,366	\$1,444,899
Oxford Area	964	\$523,826	648	\$435,148	n.a.	n.a.	110	\$78,126	4	\$32,265	1,729	\$1,069,909
Hazel Park	2,277	\$926,908	704	\$335,975	n.a.	n.a.	320	\$206,061	0	\$0	3,304	\$1,469,660
Madison	1,579	\$688,929	537	\$304,575	5	\$788	221	\$146,656	0	\$0	2,342	\$1,140,948
Troy	2,610	\$1,707,647	1,746	\$1,445,574	n.a.	n.a.	226	\$187,067	0	\$0	4,584	\$3,340,445
West Bloomfield	1,581	\$1,150,581	1,024	\$897,467	n.a.	n.a.	143	\$132,855	n.a.	n.a.	2,750	\$2,181,169
Brandon	763	\$400,729	393	\$261,546	n.a.	n.a.	94	\$69,249	4	\$22,464	1,255	\$754,184
Clarkston	1,812	\$877,931	1,085	\$634,339	8	\$897	173	\$123,447	n.a.	n.a.	3,080	\$1,642,036
Farmington	4,568	\$2,783,263	2,941	\$2,309,584	4	\$545	365	\$284,924	0	\$0	7,878	\$5,378,316
Holly Area	1,330	\$555,469	622	\$315,755	6	\$569	167	\$92,420	0	\$0	2,125	\$964,213
Huron Valley	2,517	\$1,217,115	1,503	\$993,856	10	\$1,151	258	\$166,247	n.a.	n.a.	4,289	\$2,386,868
Lake Orion	1,668	\$779,536	839	\$501,257	4	\$689	175	\$114,273	0	\$0	2,686	\$1,395,755
South Lyon	1,749	\$875,488	1,195	\$741,338	n.a.	n.a.	192	\$134,869	4	\$41,866	3,143	\$1,794,048
Oak Park	2,639	\$1,370,452	1,142	\$732,966	5	\$636	292	\$211,547	0	\$0	4,078	\$2,315,601
Rochester	3,173	\$1,745,806	1,941	\$1,330,717	4	\$240	254	\$176,218	n.a.	n.a.	5,375	\$3,270,306
Clawson	1,048	\$617,623	640	\$542,187	0	\$0	70	\$56,847	0	\$0	1,758	\$1,216,657
Lamphere	1,646	\$880,701	853	\$649,567	4	\$747	190	\$160,254	0	\$0	2,693	\$1,691,269
Walled Lake	5,396	\$2,894,469	2,587	\$1,743,414	5	\$215	403	\$299,934	n.a.	n.a.	8,394	\$4,952,451
Waterford	5,508	\$2,318,776	2,592	\$1,385,175	20	\$1,784	554	\$356,961	0	\$0	8,674	\$4,062,696
Oceana County												
Hart	415	\$136,552	247	\$127,036	n.a.	n.a.	62	\$28,786	18	\$142,832	745	\$435,551
Pentwater	104	\$44,043	158	\$98,557	n.a.	n.a.	12	\$5,622	n.a.	n.a.	278	\$161,649
Shelby	669	\$278,229	350	\$197,950	9	\$845	77	\$45,751	13	\$38,293	1,118	\$561,068
Walkerville	64	\$22,612	46	\$25,851	n.a.	n.a.	17	\$8,204	n.a.	n.a.	131	\$67,117
Ogemaw County												
West Branch Rose City	701	\$205,137	649	\$301,094	25	\$1,915	154	\$68,929	17	\$54,241	1,546	\$631,316
Ontonagon County												
Ewen-Trout Creek	74	\$28,359	81	\$44,614	7	\$551	24	\$8,501	n.a.	n.a.	187	\$83,427
Ontonagon	107	\$33,112	113	\$45,211	18	\$2,178	24	\$10,984	n.a.	n.a.	263	\$91,651

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 3 (continued)

<u>School District</u>	<u>General</u>		<u>Senior Citizen</u>		<u>Veteran</u>		<u>Blind/Disabled</u>		<u>Farmland</u>		<u>Total Property Tax Credits</u>	
	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>
Osceola County												
Ewart	231	\$71,892	206	\$100,853	10	\$1,178	52	\$25,934	8	\$33,584	507	\$233,441
Marion	161	\$50,073	120	\$66,012	n.a.	n.a.	36	\$16,573	13	\$70,545	331	\$203,293
Pine River	251	\$82,115	248	\$139,008	8	\$914	40	\$18,983	n.a.	n.a.	550	\$265,660
Reed City	398	\$123,150	316	\$150,474	19	\$1,970	81	\$34,418	n.a.	n.a.	817	\$323,930
Oscoda County												
Mio Au Sable	179	\$47,137	89	\$27,869	12	\$806	49	\$15,946	0	\$0	329	\$91,758
Fairview	80	\$22,402	74	\$32,414	6	\$381	15	\$5,427	n.a.	n.a.	176	\$64,525
Otsego County												
Gaylord	1,123	\$368,224	612	\$304,859	20	\$1,680	132	\$65,284	0	\$0	1,887	\$740,047
Johannesburg-Lewis	210	\$67,088	162	\$60,674	17	\$1,074	32	\$11,329	n.a.	n.a.	422	\$146,276
Vanderbilt	97	\$31,559	46	\$20,400	n.a.	n.a.	13	\$7,395	0	\$0	159	\$59,518
Ottawa County												
Grand Haven	2,177	\$834,723	1,469	\$867,619	14	\$1,269	291	\$177,176	n.a.	n.a.	3,953	\$1,894,539
Holland	3,169	\$1,195,044	1,384	\$882,663	5	\$754	310	\$187,258	6	\$6,327	4,874	\$2,272,046
Allendale	727	\$275,973	249	\$141,851	n.a.	n.a.	54	\$30,462	11	\$350,969	1,042	\$799,266
West Ottawa	2,859	\$1,037,067	1,234	\$633,097	4	\$452	285	\$163,291	15	\$78,863	4,397	\$1,912,770
Coopersville	615	\$250,204	439	\$278,170	n.a.	n.a.	81	\$48,409	52	\$419,521	1,188	\$996,407
Jenison	1,103	\$387,294	1,059	\$486,644	n.a.	n.a.	91	\$48,936	n.a.	n.a.	2,257	\$937,116
Hudsonville	1,393	\$553,413	911	\$503,899	4	\$392	98	\$63,032	21	\$124,814	2,427	\$1,245,550
Spring Lake	573	\$239,886	466	\$293,897	n.a.	n.a.	81	\$51,362	n.a.	n.a.	1,126	\$601,955
Zeeland	1,238	\$482,746	980	\$566,400	n.a.	n.a.	120	\$70,643	36	\$200,892	2,376	\$1,320,959
Presque Isle County												
Onaway	163	\$42,657	123	\$57,453	13	\$887	35	\$14,138	n.a.	n.a.	336	\$120,650
Posen	63	\$22,206	108	\$61,718	4	\$312	11	\$4,635	n.a.	n.a.	188	\$100,216
Rogers Union	203	\$54,490	229	\$98,700	21	\$1,931	65	\$20,932	n.a.	n.a.	519	\$178,737

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Roscommon County												
Gerrish Higgins	512	\$149,219	386	\$166,883	24	\$1,984	112	\$45,672	n.a.	n.a.	1,035	\$365,842
Houghton Lake	656	\$194,941	567	\$257,634	15	\$1,441	154	\$64,772	6	\$12,134	1,398	\$530,922
Saginaw County												
Saginaw City	4,246	\$1,263,699	1,084	\$444,889	41	\$6,555	1,059	\$532,520	5	\$21,971	6,435	\$2,269,634
Carrollton	487	\$149,910	223	\$95,774	11	\$1,313	67	\$34,551	0	\$0	788	\$281,548
Saginaw Twp.	2,467	\$849,793	1,530	\$692,779	23	\$2,988	358	\$199,210	10	\$31,307	4,388	\$1,776,077
Buena Vista	124	\$39,077	40	\$13,839	0	\$0	45	\$22,347	n.a.	n.a.	212	\$115,220
Chesaning Union	520	\$177,570	456	\$246,159	12	\$1,336	99	\$45,410	90	\$440,512	1,177	\$910,987
Birch Run	446	\$141,912	274	\$123,181	7	\$323	77	\$45,977	19	\$57,802	823	\$369,195
Bridgeport-Spaulding	858	\$233,145	405	\$156,604	9	\$944	219	\$104,105	21	\$150,098	1,512	\$644,896
Frankenmuth	345	\$139,033	449	\$240,229	n.a.	n.a.	47	\$28,212	114	\$559,159	957	\$966,793
Freeland	384	\$143,137	247	\$115,852	4	\$479	51	\$25,632	27	\$122,151	713	\$407,251
Hemlock	349	\$139,650	343	\$179,874	4	\$324	55	\$27,905	52	\$179,802	803	\$527,555
Merrill	239	\$94,674	215	\$124,930	4	\$447	44	\$27,739	57	\$196,802	559	\$444,592
St. Charles	312	\$95,960	221	\$93,813	n.a.	n.a.	58	\$26,656	21	\$143,844	615	\$360,441
Swan Valley	409	\$142,506	388	\$184,633	5	\$486	54	\$31,034	7	\$32,876	863	\$391,535
St. Clair County												
Port Huron	4,530	\$1,530,149	1,979	\$899,338	53	\$5,626	809	\$433,678	7	\$32,803	7,378	\$2,901,594
Algonac	856	\$376,160	733	\$441,436	7	\$848	121	\$76,425	0	\$0	1,717	\$894,869
Capac	384	\$141,206	261	\$131,742	6	\$534	63	\$33,262	6	\$48,679	720	\$355,423
East China Twp.	1,462	\$577,078	1,142	\$652,964	14	\$1,594	190	\$112,096	0	\$0	2,808	\$1,343,732
Marysville	711	\$297,987	636	\$370,707	7	\$1,067	97	\$57,478	0	\$0	1,451	\$727,239
Memphis	286	\$127,308	219	\$138,341	n.a.	n.a.	37	\$26,348	n.a.	n.a.	546	\$319,655
Yale	483	\$190,048	366	\$201,521	9	\$1,551	95	\$54,504	13	\$54,937	966	\$502,561
St. Joseph County												
Sturgis	1,053	\$336,751	528	\$276,186	8	\$948	160	\$78,140	20	\$100,075	1,769	\$792,100
Burr Oak	54	\$11,971	33	\$12,155	n.a.	n.a.	8	\$3,842	n.a.	n.a.	98	\$29,302
Centreville	166	\$58,243	128	\$67,592	n.a.	n.a.	24	\$11,363	17	\$94,355	336	\$231,634

Table 3 (continued)

<u>School District</u>	<u>General</u>		<u>Senior Citizen</u>		<u>Veteran</u>		<u>Blind/Disabled</u>		<u>Farmland</u>		<u>Total Property Tax Credits</u>	
	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>
Colon	207	\$85,321	162	\$92,278	n.a.	n.a.	34	\$17,447	30	\$163,293	435	\$358,386
Constantine	279	\$105,649	221	\$115,248	n.a.	n.a.	44	\$24,122	23	\$323,112	569	\$568,343
Mendon	122	\$45,118	126	\$64,211	n.a.	n.a.	25	\$11,109	26	\$135,250	300	\$255,694
White Pigeon	223	\$71,133	155	\$78,574	n.a.	n.a.	36	\$17,602	7	\$22,668	424	\$190,069
Three Rivers	907	\$272,689	596	\$299,815	5	\$317	161	\$72,671	12	\$44,541	1,681	\$690,033
Nottowa	49	\$19,291	26	\$13,486	0	\$0	n.a.	n.a.	n.a.	n.a.	78	\$41,884
Sanilac County												
Brown City	268	\$107,406	135	\$75,107	4	\$406	29	\$12,782	46	\$169,302	482	\$365,003
Carsonville Port Sanilac	175	\$67,122	143	\$75,666	n.a.	n.a.	27	\$14,485	18	\$82,735	364	\$240,085
Croswell Lexington	619	\$197,586	508	\$233,118	11	\$1,074	120	\$56,635	36	\$176,702	1,294	\$665,115
Deckerville	193	\$88,802	147	\$72,657	4	\$375	20	\$10,442	103	\$402,845	467	\$575,121
Marlette	278	\$92,928	167	\$88,569	8	\$638	48	\$21,361	61	\$276,653	562	\$480,149
Peck	93	\$30,570	71	\$37,683	n.a.	n.a.	18	\$5,480	19	\$95,892	203	\$169,835
Sandusky	347	\$122,217	250	\$134,650	4	\$489	57	\$21,430	101	\$508,025	759	\$786,811
Schoolcraft County												
Manistique	257	\$69,255	167	\$62,249	13	\$1,126	45	\$18,324	n.a.	n.a.	483	\$153,258
Shiawassee County												
Byron	260	\$103,667	166	\$80,230	n.a.	n.a.	32	\$14,319	12	\$51,106	472	\$249,416
Durand	637	\$209,485	438	\$221,112	7	\$758	126	\$68,044	13	\$88,906	1,221	\$588,305
Laingsburg	312	\$129,187	210	\$110,223	n.a.	n.a.	37	\$25,211	6	\$29,265	567	\$294,234
Morrice	175	\$63,506	145	\$84,106	n.a.	n.a.	27	\$14,324	6	\$41,047	355	\$203,140
New Lothrop	151	\$64,555	159	\$87,934	n.a.	n.a.	19	\$10,788	61	\$244,437	391	\$407,762
Perry	505	\$185,169	297	\$160,733	5	\$312	69	\$42,012	13	\$46,895	889	\$435,121
Corunna	465	\$157,287	346	\$168,452	4	\$307	102	\$54,243	36	\$148,144	953	\$528,433
Owosso	1,519	\$456,933	985	\$466,067	20	\$2,790	381	\$173,595	28	\$166,795	2,933	\$1,266,180
Tuscola County												
Akron Fairgrove	120	\$38,382	71	\$45,290	0	\$0	20	\$11,534	92	\$729,212	303	\$824,418
Caro	534	\$152,750	372	\$165,558	9	\$696	120	\$54,560	38	\$187,832	1,073	\$561,396

Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Cass City	367	\$139,885	294	\$152,784	8	\$801	73	\$29,795	83	\$413,285	825	\$736,550
Kingston	143	\$48,206	97	\$45,820	5	\$553	24	\$11,607	16	\$70,639	285	\$176,825
Mayville	285	\$86,670	191	\$85,088	5	\$546	42	\$16,585	15	\$64,211	538	\$253,100
Millington	390	\$117,761	261	\$115,117	5	\$382	66	\$30,972	35	\$142,959	757	\$407,191
Reese	253	\$91,501	206	\$108,016	n.a.	n.a.	47	\$25,080	150	\$1,081,451	658	\$1,306,170
Unionville	209	\$65,947	227	\$115,947	5	\$699	34	\$17,497	180	\$1,311,989	655	\$1,512,079
Vassar	403	\$117,354	258	\$112,378	5	\$502	89	\$38,604	52	\$223,085	807	\$491,923
Van Buren County												
South Haven	730	\$281,644	552	\$353,959	4	\$225	93	\$47,105	n.a.	n.a.	1,381	\$686,177
Bangor	464	\$152,280	243	\$134,333	n.a.	n.a.	64	\$31,762	5	\$25,593	779	\$344,244
Covert	167	\$59,227	59	\$34,658	n.a.	n.a.	26	\$11,791	n.a.	n.a.	256	\$109,252
Decatur	346	\$116,240	224	\$140,426	n.a.	n.a.	50	\$26,328	22	\$85,182	644	\$368,569
Bloomington	331	\$106,380	173	\$93,151	5	\$587	64	\$30,731	8	\$20,865	581	\$251,714
Gobles	301	\$103,010	224	\$128,473	n.a.	n.a.	50	\$32,018	n.a.	n.a.	579	\$270,498
Hartford	403	\$111,161	206	\$94,364	n.a.	n.a.	68	\$30,801	5	\$18,227	683	\$254,587
Lawrence	180	\$65,351	139	\$95,646	0	\$0	29	\$17,567	7	\$22,429	355	\$200,993
Lawton	336	\$127,892	238	\$162,876	n.a.	n.a.	45	\$25,804	4	\$11,639	625	\$328,494
Mattawan	662	\$269,235	369	\$211,070	n.a.	n.a.	78	\$48,003	11	\$72,755	1,122	\$601,360
Paw Paw	856	\$348,522	507	\$320,045	n.a.	n.a.	159	\$95,839	4	\$17,043	1,528	\$781,668
Bangor Twp.	39	\$11,206	13	\$6,216	0	\$0	9	\$3,124	n.a.	n.a.	62	\$26,305
Washtenaw County												
Ann Arbor	9,326	\$5,038,355	2,568	\$2,103,215	8	\$1,261	494	\$358,453	12	\$83,271	12,408	\$7,584,555
Ypsilanti	7,041	\$3,095,707	1,604	\$1,001,950	13	\$2,279	720	\$454,367	n.a.	n.a.	9,380	\$4,666,487
Chelsea	641	\$384,795	576	\$469,499	0	\$0	55	\$40,228	14	\$92,090	1,286	\$986,612
Dexter	635	\$395,185	375	\$312,967	0	\$0	47	\$36,496	11	\$51,743	1,068	\$796,391
Lincoln	1,643	\$863,725	565	\$359,873	4	\$315	180	\$129,228	10	\$81,676	2,402	\$1,434,817
Manchester	317	\$169,603	287	\$209,527	n.a.	n.a.	39	\$28,990	32	\$175,309	676	\$583,432
Milan	714	\$339,009	402	\$258,814	n.a.	n.a.	76	\$53,044	23	\$202,273	1,216	\$853,165
Saline	802	\$455,131	511	\$412,205	0	\$0	47	\$35,584	50	\$407,158	1,410	\$1,310,078
Whitmore Lake	568	\$286,340	211	\$148,872	n.a.	n.a.	66	\$41,406	4	\$44,263	851	\$521,287
Willow Run	47	\$20,760	26	\$15,005	n.a.	n.a.	12	\$5,187	0	\$0	86	\$41,095

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 3 (continued)

School District	General		Senior Citizen		Veteran		Blind/Disabled		Farmland		Total Property Tax Credits	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Wayne County												
Detroit	70,355	\$31,481,286	13,837	\$7,423,223	105	\$25,912	8,827	\$5,963,737	n.a.	n.a.	93,125	\$44,897,349
Allen Park	1,485	\$856,776	1,146	\$910,869	0	\$0	154	\$125,542	n.a.	n.a.	2,786	\$1,898,866
Dearborn	10,917	\$7,555,203	4,125	\$3,696,081	5	\$926	1,365	\$1,257,217	n.a.	n.a.	16,413	\$12,511,729
Dearborn Hgts. (7)	2,176	\$1,229,790	979	\$608,804	5	\$644	333	\$271,339	0	\$0	3,493	\$2,110,577
Melvindale	1,426	\$563,837	716	\$372,965	n.a.	n.a.	243	\$161,514	0	\$0	2,387	\$1,098,633
Garden City	2,506	\$1,156,494	1,516	\$903,940	4	\$641	317	\$233,980	0	\$0	4,343	\$2,295,055
Grosse Pointe	2,051	\$1,328,949	1,329	\$1,173,079	n.a.	n.a.	160	\$135,082	0	\$0	3,541	\$2,637,269
Hamtramck	2,892	\$1,038,746	498	\$330,259	n.a.	n.a.	320	\$199,359	0	\$0	3,713	\$1,568,867
Highland Park	987	\$414,977	212	\$115,951	n.a.	n.a.	197	\$125,900	0	\$0	1,397	\$656,908
Inkster	677	\$334,817	139	\$102,133	0	\$0	96	\$71,815	0	\$0	912	\$508,765
Lincoln Park	3,559	\$1,357,908	1,672	\$891,562	16	\$2,620	610	\$392,392	0	\$0	5,857	\$2,644,482
Livonia	6,548	\$3,546,861	5,088	\$3,688,322	7	\$999	621	\$488,507	n.a.	n.a.	12,265	\$7,727,150
Plymouth Canton	5,037	\$2,800,268	2,866	\$2,010,418	12	\$1,814	398	\$308,059	n.a.	n.a.	8,315	\$5,126,421
Redford Union	2,699	\$1,262,871	1,026	\$587,398	13	\$2,469	332	\$244,501	0	\$0	4,070	\$2,097,239
River Rouge	801	\$354,683	284	\$192,094	n.a.	n.a.	192	\$130,856	0	\$0	1,278	\$677,942
Romulus	2,315	\$1,029,753	818	\$467,938	8	\$1,200	301	\$196,924	n.a.	n.a.	3,443	\$1,711,153
South Redford	2,022	\$958,370	929	\$536,436	7	\$1,323	192	\$129,950	0	\$0	3,150	\$1,626,079
Taylor	6,528	\$2,890,779	3,086	\$1,826,201	18	\$3,799	917	\$635,265	0	\$0	10,549	\$5,356,044
Trenton	1,089	\$645,684	1,023	\$826,744	n.a.	n.a.	141	\$107,045	0	\$0	2,256	\$1,579,885
Wayne-Westland	10,612	\$4,830,670	3,883	\$2,306,585	13	\$2,135	1,384	\$970,136	0	\$0	15,892	\$8,109,526
Wyandotte	2,008	\$924,923	1,375	\$956,703	7	\$984	368	\$262,781	0	\$0	3,758	\$2,145,391
Flat Rock	703	\$341,817	315	\$215,921	n.a.	n.a.	126	\$80,536	0	\$0	1,147	\$638,839
Crestwood	2,142	\$1,302,801	1,534	\$1,070,060	n.a.	n.a.	225	\$197,522	0	\$0	3,903	\$2,570,533
Westwood	1,608	\$709,077	553	\$283,735	4	\$568	192	\$134,671	0	\$0	2,357	\$1,128,051
Ecorse	934	\$428,328	397	\$268,925	n.a.	n.a.	215	\$163,607	0	\$0	1,548	\$861,309
Gibraltar	1,092	\$572,919	731	\$502,341	n.a.	n.a.	154	\$111,924	0	\$0	1,978	\$1,187,292
Grosse Ile Twp.	264	\$168,980	318	\$265,090	n.a.	n.a.	30	\$26,335	n.a.	n.a.	614	\$512,773
Harper Woods	1,177	\$596,893	349	\$207,459	n.a.	n.a.	126	\$105,619	0	\$0	1,655	\$910,740
Huron	527	\$259,258	432	\$285,485	n.a.	n.a.	102	\$74,295	n.a.	n.a.	1,066	\$638,210
Woodhaven	1,878	\$915,092	1,033	\$724,909	5	\$965	236	\$166,019	0	\$0	3,152	\$1,806,985
Northville	959	\$521,895	706	\$487,930	n.a.	n.a.	63	\$44,943	0	\$0	1,730	\$1,055,015

Source: Office of Revenue and Tax Analysis, Michigan Department of Treasury.

Table 3 (continued)

<u>School District</u>	<u>General</u>		<u>Senior Citizen</u>		<u>Veteran</u>		<u>Blind/Disabled</u>		<u>Farmland</u>		<u>Total Property Tax Credits</u>	
	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>	<u>Count</u>	<u>Amount</u>
Riverview	838	\$387,428	611	\$423,720	n.a.	n.a.	109	\$73,137	0	\$0	1,560	\$884,530
Southgate	2,556	\$1,181,713	1,902	\$1,313,886	n.a.	n.a.	382	\$295,550	0	\$0	4,843	\$2,791,188
Van Buren	3,326	\$1,490,498	1,206	\$687,843	14	\$2,029	374	\$253,993	n.a.	n.a.	4,923	\$2,442,869
Wexford County												
Cadillac	1,231	\$393,375	795	\$397,668	13	\$1,390	220	\$110,283	n.a.	n.a.	2,261	\$910,815
Manton	259	\$93,311	172	\$90,840	5	\$427	62	\$29,305	n.a.	n.a.	499	\$215,862
Mesick	234	\$74,178	149	\$67,227	9	\$789	51	\$20,755	n.a.	n.a.	445	\$165,294
Valid District Total	626,948	\$271,057,447	311,818	\$186,490,454	3,495	\$402,593	82,951	\$51,496,403	7,110	\$40,580,776	1,032,322	\$550,027,673
Invalid District Total	1,289	\$517,853	394	\$230,140	4	\$869	204	\$132,942	25	\$167,016	1,916	\$1,048,820
No School												
District Total	5,366	\$2,500,047	3,958	\$2,544,810	35	\$4,430	2,729	\$1,642,224	24	\$83,636	12,112	\$6,775,147
<b>Total</b>	<b>633,603</b>	<b>\$274,075,347</b>	<b>316,170</b>	<b>\$189,265,404</b>	<b>3,534</b>	<b>\$407,892</b>	<b>85,884</b>	<b>\$53,271,569</b>	<b>7,159</b>	<b>\$40,831,428</b>	<b>1,046,350</b>	<b>\$557,851,640</b>

Per Rule 205.1003, "n.a." was used to protect the confidentiality of taxpayers in this school district. These taxpayers were included in the column total.