Resolution 2026-25

APPORTIONING TAXES FOR 2026

WHEREAS, it is the statutory duty of the St. Clair County Board of Commissioners, at its annual session in October of each year, to determine the amount of money to be raised for County purposes, and to apportion such amount; and

WHEREAS, it is further their duty to apportion the amount of state tax and indebtedness of the County to the State among the several townships and other taxing bodies of the County in proportion to the valuation of the taxable property therein, real and personal, as determined by it, which determination and apportionment shall be entered at large on its record; and

WHEREAS, the Board of Commissioners, by law, is required to direct that the several amounts of money proposed to be raised, as provided by statute, shall be spread upon the assessment rolls of the townships and cities.

NOW THEREFORE BE IT RESOLVED:

1. That the St. Clair County Board of Commissioners does hereby adopt the St. Clair County Tax Report for the year 2026.
2. That the apportionment and millage of taxes are to be spread in accordance with the statute in such case made and provided, as evidenced by the St. Clair County Tax Report for the year 2026.
3. That the St. Clair County Tax Report is marked Exhibit "A", attached hereto, and made a part of hereof by reference.
4. All resolutions and parts of resolutions in conflict with this resolution are to the extent of the conflict, hereby rescinded.

DATED: October 15, 2026

Reviewed and Approves as to Form by:

Gary A. Fletcher
County Corporation Counsel
511 Fort Street, Suite 101
Port Huron, MI 48060

ST. CLAIR COUNTY
BOARD OF COMMISSIONERS

ST. CLAIR COUNTY

2026

APPORTIONMENT REPORT

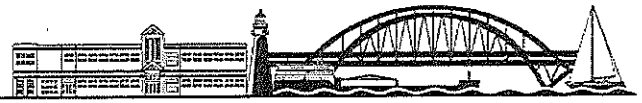
INCOMPLIANCE WITH PUBLIC ACT 35 OF 2001

PREPARED BY: ST. CLAIR COUNTY EQUALIZATION DEPARTMENT

JUSTIN SEARS, DIRECTOR

Equalization Department
JUSTIN SEARS, Director

COUNTY OF ST. CLAIR



October 13, 2026

Steven Simasko, Chairperson
St. Clair County Board of Commissioners

Dear Chairperson Simasko,

This Final Apportionment Report is presented in compliance with Section 211.37; Act 135 of the Michigan Compiled Laws as amended by Act No. 35, Public Acts of 2001, and upon its adoption shall be the total Tax levy for 2026.

We have received the required form L-4029 (Tax Rate Request) from each taxing jurisdiction that complies with Article 9, Section 31 of the State Constitution. These forms have been reviewed and verified by this office.

If any changes allowed by legislation or election occur after this date, adjustments will be made and this report will be amended.

Respectfully Submitted,

Justin Sears

Justin Sears
Director of Equalization

County and Local Unit's Values for 2026 Apportionment Report

Veteran Exempt Taxable Values Not Included

County Name	Taxable Value	County Allocated Rate / SET	Est. County Allocated / SET Tax Dollars	Total County Extra Voted Operating Rate	Est. County EV Oper. Tax Dollars	Total County Debt Rate	Est. County Debt Tax Dollars	Total Est. County Tax Dollars	Total RenZone Taxable Value
Saint Clair	8,673,623,717.00	5.3078	46,037,859.97	3.8963	33,795,040.10	0.0000	0.00	79,832,900.07	0.00
STATE ED. TAX	8,083,880,117.00	6.0000	48,503,280.70	0.0000	0.00	0.0000	0.00	0.00	0.00

Local Unit Name Townships Cities Villages Listed Alphabetically	Taxable Value	Total Allocated / Charter Rate	Est. Local Allocated / Charter Tax Dollars	Total Other Extra Voted / General Law Operating Rate	Est. Local EV / GL Oper. Tax Dollars	Total Debt Rate	Est. Local Debt Tax Dollars	Total Est. Local Tax Dollars	Total RenZone Taxable Value
Berlin	173,323,025.00	0.6800	117,859.66	2.1181	367,115.50	0.0000	0.00	484,975.16	0.00
Brockway	88,628,650.00	0.7675	68,022.49	3.4499	305,759.98	0.0000	0.00	373,782.47	0.00
Burtchville	195,656,580.00	0.6189	121,091.86	2.8502	557,660.38	0.0000	0.00	678,752.24	0.00
Casco	249,920,590.00	0.7499	187,415.45	0.9925	248,046.19	0.0000	0.00	435,461.64	0.00
China	508,323,741.00	1.0000	508,323.74	0.2000	101,664.75	0.0000	0.00	609,988.49	0.00
Clay	694,930,123.00	0.4930	342,600.55	0.0000	0.00	0.0000	0.00	342,600.55	0.00
Clyde	239,059,380.00	0.6222	148,742.75	0.9490	226,867.35	0.0000	0.00	375,610.10	0.00
Columbus	271,254,059.00	0.7317	198,476.59	0.0000	0.00	0.0000	0.00	198,476.59	0.00
Cottrellville	196,441,634.00	0.6655	130,731.91	0.0000	0.00	0.0000	0.00	130,731.91	0.00
East China	697,643,818.00	4.3810	3,056,377.57	0.0000	0.00	0.0000	0.00	3,056,377.57	0.00
Emmett	108,907,606.00	0.6820	74,274.99	2.0000	217,815.21	0.0000	0.00	292,090.20	0.00
Fort Gratiot	602,670,865.00	0.6821	411,081.80	3.6706	2,212,163.68	0.0000	0.00	2,623,245.48	0.00
Grant	94,589,798.00	0.7595	71,840.95	3.9204	370,829.84	0.0000	0.00	442,670.79	0.00
Greenwood	243,601,317.00	0.9687	235,976.60	2.0000	487,202.63	0.0000	0.00	723,179.23	0.00
Ira	330,491,098.00	0.6972	230,418.39	5.0000	1,652,455.49	0.0000	0.00	1,882,873.88	0.00
Kenockee	119,035,099.00	0.6904	82,181.83	2.7880	331,869.86	0.0000	0.00	414,051.69	0.00
Kimball	379,092,695.00	0.7362	279,088.04	1.4795	560,867.64	0.0000	0.00	839,955.68	0.00
Lynn	68,376,005.00	0.7740	52,923.03	0.9919	67,822.16	0.0000	0.00	120,745.19	0.00
Mussey	116,457,632.00	0.8081	94,109.41	1.9522	227,348.59	0.0000	0.00	321,458.00	0.00
Port Huron	355,315,125.00	2.0000	710,630.25	4.7667	1,693,680.61	0.0000	0.00	2,404,310.86	0.00
Riley	176,774,476.00	0.6616	116,953.99	0.0000	0.00	0.0000	0.00	116,953.99	0.00
Saint Clair	477,066,706.00	0.7155	341,341.23	0.0000	0.00	0.0000	0.00	341,341.23	0.00
Wales	171,711,194.00	0.6799	116,746.44	0.8982	154,230.99	0.0000	0.00	270,977.43	0.00
Marine City	146,656,589.00	14.9892	2,198,264.94	0.0000	0.00	0.0000	0.00	2,198,264.94	0.00
Marysville	519,475,857.00	17.1100	8,888,231.91	0.0000	0.00	0.0000	0.00	8,888,231.91	0.00
Memphis	9,952,199.00	13.3385	132,747.41	4.7298	47,071.91	0.0000	0.00	179,819.32	0.00
Port Huron	881,309,739.00	10.6745	9,407,540.81	6.2794	5,534,096.38	0.0000	0.00	14,941,637.19	0.00
St. Clair	289,959,634.00	12.5778	3,647,054.28	3.3642	975,482.20	0.0000	0.00	4,622,536.48	0.00
Yale	48,299,453.00	13.7021	661,803.93	5.5357	267,371.28	1.7001	82,113.90	1,011,289.11	0.00
Algonac	156,861,420.00	12.3568	1,938,305.19	0.0000	0.00	0.0000	0.00	1,938,305.19	0.00
Richmond	546,521.00	15.3302	8,378.28	0.0000	0.00	0.0000	0.00	8,378.28	0.00
CAPAC	51,151,881.00	12.8024	654,866.84	1.9301	98,728.25	0.0000	0.00	753,595.09	0.00
EMMETT	10,139,208.00	7.0000	70,974.46	0.0000	0.00	0.0000	0.00	70,974.46	0.00

Authorities

Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	Taxable Value	Total Operating Rate	Est. Authority Oper. Tax Dollars	Total Debt Rate	Est. Authority Debt Tax Dollars	Est. Total Authority Tax Dollars	Total RenZone Taxable Value
DDA - PORT HURON	62,388,778.00	1.9830	123,716.95	0.0000	0.00	123,716.95	0.00

Local K12 School Districts

Veteran Exempt Taxable Values Not Included

Local K12 School District Name	Total Taxable Value	Total NonHomestead Taxable Value	Total Commercial Personal Taxable Value	HH / Supplemental Rate	Est. HH / Supplemental Tax Dollars	Non Homestead Operating Rate	Est. NH Operating Tax Dollars	Total Debt / Sinking Fund / Bldg Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Recreational Rate	Est. Recreational Tax Dollars	Total Est. Local K12 School Tax Dollars	Total RenZone Taxable Value	Non Homestead Comm.Pers. Operating Rate
ALGONAC COMMUNITY SCH DIST	976,626,717.00	333,129,322.00	4,762,300.00	0.0000	0.00	18.0000	6,024,739.60	4.1152	4,027,244.67	0.0000	0.00	10,051,984.27	0.00	6.0000
ALMONT COMMUNITY SCHOOLS	61,013,916.00	7,601,262.00	129,000.00	0.0000	0.00	18.0000	137,596.72	2.0000	122,027.83	0.0000	0.00	259,624.55	0.00	6.0000
ANCHOR BAY SCHOOL DISTRICT	205,695,477.00	68,316,087.00	2,796,700.00	0.0000	0.00	18.0000	1,246,469.77	10.0000	2,056,954.77	0.0000	0.00	3,303,424.54	0.00	6.0000
ARMADA AREA SCHOOLS	70,043,202.00	10,781,834.00	83,000.00	0.0000	0.00	18.0000	194,571.01	7.8500	549,839.14	0.0000	0.00	744,410.15	0.00	6.0000
BROWN CITY COMM SCHOOL DIST	10,423,004.00	2,416,046.00	0.00	0.0000	0.00	18.0000	43,488.83	5.7303	59,726.94	0.0000	0.00	103,215.77	0.00	6.0000
CAPAC COMMUNITY SCH DISTRICT	391,351,690.00	66,325,976.00	2,929,915.00	0.0000	0.00	17.7836	1,196,460.09	3.7400	1,463,655.32	0.0000	0.00	2,660,115.41	0.00	5.7836
CROSWELL LEXINGTON COMM SD	96,845,731.00	27,989,567.00	193,200.00	0.0000	0.00	18.0000	504,971.41	3.2732	316,995.45	0.0000	0.00	821,966.86	0.00	6.0000
EAST CHINA TWP SCHOOL DIST	2,438,717,819.00	801,730,990.00	16,043,335.00	0.0000	0.00	18.0000	14,527,417.83	2.3400	5,706,599.70	0.0000	0.00	20,234,017.53	0.00	6.0000
MARYSVILLE PUBLIC SCH DIST	733,931,825.00	263,398,226.00	16,793,900.00	0.0000	0.00	17.7498	4,771,827.40	8.0948	5,941,031.34	0.0000	0.00	10,712,858.74	0.00	5.7498
MEMPHIS COMMUNITY SCHOOLS	246,595,180.00	60,042,185.00	718,100.00	0.0000	0.00	18.0000	1,085,073.93	5.6385	1,390,426.92	0.0000	0.00	2,475,500.85	0.00	6.0000
PORT HURON AREA SCHOOL DIST	2,531,154,495.00	679,868,955.00	60,089,500.00	0.0000	0.00	18.0000	16,198,178.19	3.6035	9,121,015.22	0.0000	0.00	25,319,193.41	0.00	6.0000
RICHMOND COMMUNITY SCHOOLS	265,990,554.00	75,639,198.00	1,357,500.00	0.0000	0.00	17.9244	1,363,829.51	4.8000	1,276,754.66	0.0000	0.00	2,640,584.27	0.00	5.9244
YALE PUBLIC SCHOOLS	643,234,107.00	154,120,388.00	3,507,800.00	0.0000	0.00	18.0000	2,795,213.78	4.4939	2,890,629.75	0.0000	0.00	5,685,843.53	0.00	6.0000

Community College and Intermediate School Districts

Veteran Exempt Taxable Values Not Included

Community College Name	Taxable Value	Total Operating Rate	Est. Community College Oper. Tax Dollars	Total Debt Rate	Est. Community College Debt Tax Dollars	Est. Total Community College Tax Dollars	Total RenZone Taxable Value
ST CLAIR CC	7,963,611,833.00	1.8777	14,953,273.94	0.0000	0.00	14,953,273.94	0.00

Intermediate School District Name	Taxable Value	ISD Allocated Rate	Est. ISD Allocated Tax Dollars	ISD Total EV Operating Rate	Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	ISD Total Debt Rate	Est. ISD Debt Tax Dollars	Est. Total ISD Tax Dollars	Total RenZone Taxable Value
LAPEER	61,013,916.00	0.1744	10,640.83	2.5696	156,781.36	0.0000	0.00	167,422.19	0.00
MACOMB	541,729,233.00	0.1869	101,249.19	4.3413	2,351,809.12	0.1600	86,676.68	2,539,734.99	0.00
SANILAC	107,268,735.00	0.1996	21,410.84	2.3192	248,777.65	0.0000	0.00	270,188.49	0.00
ST.CLAIR	7,963,611,833.00	0.1924	1,532,198.92	3.2156	25,607,790.21	0.0000	0.00	27,139,989.13	0.00

2026 Local Unit Tax Rates

Township / City	Village	School Code	Local School District	Total Homestead Property Tax Rate	Total NonHomestead Property Tax Rate	Total Homestead Property Tax Rate w/Special Assmnt	Total NonHomestead Property Tax Rate w/Special Assmnt
Berlin		44020	ALMONT COMMUNITY SCHOOLS	22.7462	40.7462	24.2462	42.2462
Berlin		50050	ARMADA AREA SCHOOLS	30.5404	48.5404	32.0404	50.0404
Berlin		74040	CAPAC COMMUNITY SCH DISTRICT	27.0279	44.8115	28.5279	46.3115
Brockway		74040	CAPAC COMMUNITY SCH DISTRICT	28.4472	46.2308	28.4472	46.2308
Brockway		74130	YALE PUBLIC SCHOOLS	29.2011	47.2011	29.2011	47.2011
Burtchville		74010	PORT HURON AREA SCHOOL DIST	27.5624	45.5624	27.5624	45.5624
Burtchville		76080	CROSWELL LEXINGTON COMM SD	24.4652	42.4652	24.4652	42.4652
Casco		50040	ANCHOR BAY SCHOOL DISTRICT	31.6347	49.6347	31.6347	49.6347
Casco		50180	RICHMOND COMMUNITY SCHOOLS	26.4347	44.3591	26.4347	44.3591
Casco		74050	EAST CHINA TWP SCHOOL DIST	24.5722	42.5722	24.5722	42.5722
China		74050	EAST CHINA TWP SCHOOL DIST	24.0298	42.0298	24.0298	42.0298
Clay		74030	ALGONAC COMMUNITY SCH DIST	25.0980	43.0980	32.0730	50.0730
Clyde		74010	PORT HURON AREA SCHOOL DIST	25.6645	43.6645	25.6645	43.6645
Clyde		74130	YALE PUBLIC SCHOOLS	26.5549	44.5549	26.5549	44.5549
Columbus		50180	RICHMOND COMMUNITY SCHOOLS	25.4240	43.3484	25.4240	43.3484
Columbus		74050	EAST CHINA TWP SCHOOL DIST	23.5615	41.5615	23.5615	41.5615
Columbus		74100	MARYSVILLE PUBLIC SCH DIST	29.3163	47.0661	29.3163	47.0661
Columbus		74120	MEMPHIS COMMUNITY SCHOOLS	26.8600	44.8600	26.8600	44.8600
Cottrellville		74050	EAST CHINA TWP SCHOOL DIST	23.4953	41.4953	25.9953	43.9953
East China		74050	EAST CHINA TWP SCHOOL DIST	27.2108	45.2108	27.2108	45.2108
Emmett		74040	CAPAC COMMUNITY SCH DISTRICT	26.9118	44.6954	26.9118	44.6954
Emmett		74130	YALE PUBLIC SCHOOLS	27.6657	45.6657	27.6657	45.6657
Emmett	EMMETT	74130	YALE PUBLIC SCHOOLS	34.6657	52.6657	34.6657	52.6657
Fort Gratiot		74010	PORT HURON AREA SCHOOL DIST	28.4460	46.4460	32.1119	50.1119
Grant		74010	PORT HURON AREA SCHOOL DIST	28.7732	46.7732	28.7732	46.7732
Grant		74130	YALE PUBLIC SCHOOLS	29.6636	47.6636	29.6636	47.6636
Grant		76080	CROSWELL LEXINGTON COMM SD	25.6760	43.6760	25.6760	43.6760
Greenwood		74130	YALE PUBLIC SCHOOLS	27.9524	45.9524	27.9524	45.9524
Greenwood		76080	CROSWELL LEXINGTON COMM SD	23.9648	41.9648	23.9648	41.9648
Ira		50040	ANCHOR BAY SCHOOL DISTRICT	35.5895	53.5895	35.5895	53.5895
Ira		74030	ALGONAC COMMUNITY SCH DIST	30.3022	48.3022	30.3022	48.3022
Ira		74050	EAST CHINA TWP SCHOOL DIST	28.5270	46.5270	28.5270	46.5270
Kenockee		74010	PORT HURON AREA SCHOOL DIST	27.5717	45.5717	27.5717	45.5717
Kenockee		74120	MEMPHIS COMMUNITY SCHOOLS	29.6067	47.6067	29.6067	47.6067
Kenockee		74130	YALE PUBLIC SCHOOLS	28.4621	46.4621	28.4621	46.4621
Kimball		74010	PORT HURON AREA SCHOOL DIST	26.3090	44.3090	26.3090	44.3090
Kimball		74100	MARYSVILLE PUBLIC SCH DIST	30.8003	48.5501	30.8003	48.5501
Kimball		74120	MEMPHIS COMMUNITY SCHOOLS	28.3440	46.3440	28.3440	46.3440
Lynn		74040	CAPAC COMMUNITY SCH DISTRICT	25.9957	43.7793	25.9957	43.7793
Lynn		74130	YALE PUBLIC SCHOOLS	26.7496	44.7496	26.7496	44.7496
Lynn		76060	BROWN CITY COMM SCHOOL DIST	25.2191	43.2191	25.2191	43.2191
Mussey		74040	CAPAC COMMUNITY SCH DISTRICT	26.9901	44.7737	26.9901	44.7737
Mussey	CAPAC	74040	CAPAC COMMUNITY SCH DISTRICT	41.7226	59.5062	41.7226	59.5062
Port Huron		74010	PORT HURON AREA SCHOOL DIST	30.8600	48.8600	34.7760	52.7760
Riley		50050	ARMADA AREA SCHOOLS	28.4039	46.4039	28.7539	46.7539
Riley		74040	CAPAC COMMUNITY SCH DISTRICT	24.8914	42.6750	25.2414	43.0250
Riley		74120	MEMPHIS COMMUNITY SCHOOLS	26.7899	44.7899	27.1399	45.1399
Riley		74130	YALE PUBLIC SCHOOLS	25.6453	43.6453	25.9953	43.9953
Saint Clair		74050	EAST CHINA TWP SCHOOL DIST	23.5453	41.5453	23.5453	41.5453
Saint Clair		74100	MARYSVILLE PUBLIC SCH DIST	29.3001	47.0499	29.3001	47.0499
Wales		74010	PORT HURON AREA SCHOOL DIST	25.6714	43.6714	25.6714	43.6714
Wales		74100	MARYSVILLE PUBLIC SCH DIST	30.1627	47.9125	30.1627	47.9125
Wales		74120	MEMPHIS COMMUNITY SCHOOLS	27.7064	45.7064	27.7064	45.7064
Wales		74130	YALE PUBLIC SCHOOLS	26.5618	44.5618	26.5618	44.5618
Algonac		74030	ALGONAC COMMUNITY SCH DIST	36.9618	54.9618	37.9618	55.9618
Marine City		74050	EAST CHINA TWP SCHOOL DIST	37.8190	55.8190	37.8190	55.8190
Marysville		74050	EAST CHINA TWP SCHOOL DIST	39.9398	57.9398	39.9398	57.9398
Marysville		74100	MARYSVILLE PUBLIC SCH DIST	45.6946	63.4444	45.6946	63.4444
Memphis		74120	MEMPHIS COMMUNITY SCHOOLS	44.1966	62.1966	44.1966	62.1966
Port Huron		74010	PORT HURON AREA SCHOOL DIST	41.0472	59.0472	41.0472	59.0472
Richmond		50180	RICHMOND COMMUNITY SCHOOLS	40.0225	57.9469	40.0225	57.9469
St. Clair		74050	EAST CHINA TWP SCHOOL DIST	38.7718	56.7718	38.7718	56.7718
Yale		74130	YALE PUBLIC SCHOOLS	45.9216	63.9216	45.9216	63.9216

Local Unit's Special Assessment

Local Municipality (Twp/City/Vlg)	ALL Purpose(s) of Qualifying Special Assessment Millage Rates for the Local Municipality Listed	Total of All Special Assessment Rates Levied UNITWIDE
Berlin	Fire – 119	1.5000
Clay	Fire – 119	2.1250
Clay	Police/Public Safety – 115	4.8500
Cottrellville	Fire – 119	1.0000
Cottrellville	Police/Public Safety – 115	1.0000
Cottrellville	Roads – 114	0.5000
Fort Gratiot	Fire – 119	3.4798
Fort Gratiot	Street Lights – 113	0.1861
Port Huron	Police/Public Safety – 115	3.4500
Port Huron	Street Lights – 113	0.4660
Riley	Fire – 119	0.3500
Algonac	Fire – 119	1.0000