

ST. CLAIR COUNTY

2025

APPORTIONMENT REPORT

AMENDED 12/10/2025



INCOMPLIANCE WITH PUBLIC ACT 35 OF 2001

PREPARED BY: ST. CLAIR COUNTY EQUALIZATION DEPARTMENT

JUSTIN SEARS, DIRECTOR



COUNTY OF ST. CLAIR



Equalization Department
JUSTIN SEARS, Director

October 16, 2025

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 2025.

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
Director of Equalization

County and Local Unit's Values for 2025 Apportionment Report

Includes Veteran Exempt Taxable Values

County Name	Taxable Value	Total County Extra Voted							
		County Allocated	Est. County Allocated / SET	Operating	Est. County EV	Total County	Est. County Debt	Total Est. County	Total RenZone
		Rate / SET	Tax Dollars	Rate	Oper. Tax Dollars	Debt Rate	Tax Dollars	Tax Dollars	Taxable Value
Saint Clair	8,311,087,319.00	5.3153	44,175,922.44	3.9020	32,429,862.71	0.0000	0.00	76,605,785.15	0.00
STATE ED. TAX	7,757,244,719.00	6.0000	46,543,468.31	0.0000	0.00	0.0000	0.00	0.00	0.00

Local Unit Name	Total Other								
	Extra								
	Voted /								
	General								
	Law								
Townships	Total	Est. Local							
Cities	Allocated /	Allocated /							Total
Villages	Charter	Charter Tax	Operating	Est. Local EV / GL	Total Debt	Est. Local Debt	Total Est. Local	RenZone	
Listed Alphabetically	Taxable Value	Rate	Dollars	Rate	Oper. Tax Dollars	Rate	Tax Dollars	Tax Dollars	Taxable Value
Berlin	166,245,888.00	0.6863	114,094.55	2.1376	355,367.21	0.0000	0.00	469,461.76	0.00
Brockway	84,946,593.00	0.7758	65,901.57	3.4499	293,057.25	0.0000	0.00	358,958.82	0.00
Burtchville	189,323,282.00	0.6262	118,554.24	2.8753	544,361.23	0.0000	0.00	662,915.47	0.00
Casco	232,221,347.00	0.7499	174,142.79	0.9925	230,479.69	0.0000	0.00	404,622.48	0.00
China	489,302,013.00	1.0000	489,302.01	0.2000	97,860.40	0.0000	0.00	587,162.41	0.00
Clay	667,026,176.00	0.4999	333,446.39	0.0000	0.00	0.0000	0.00	333,446.39	0.00
Clyde	231,534,073.00	0.6273	145,241.32	0.9568	221,531.80	0.0000	0.00	366,773.12	0.00
Columbus	261,748,427.00	0.7317	191,521.32	0.0000	0.00	0.0000	0.00	191,521.32	0.00
Cottrellville	191,844,606.00	0.6700	128,535.89	0.0000	0.00	0.0000	0.00	128,535.89	0.00
East China	693,033,589.00	4.4208	3,063,762.89	0.0000	0.00	0.0000	0.00	3,063,762.89	0.00
Emmett	114,259,281.00	0.6911	78,964.59	1.9590	223,833.93	0.0000	0.00	302,798.52	0.00
Fort Gratiot	580,824,133.00	0.6833	396,877.13	3.3323	1,935,480.26	0.0000	0.00	2,332,357.39	0.00
Grant	91,870,736.00	0.7595	69,775.82	3.9204	360,170.03	0.0000	0.00	429,945.85	0.00
Greenwood	185,570,906.00	0.9687	179,762.54	2.0000	371,141.81	0.0000	0.00	550,904.35	0.00
Ira	321,655,936.00	0.6972	224,258.52	4.0000	1,286,623.74	0.0000	0.00	1,510,882.26	0.00
Kenockee	116,167,917.00	0.6904	80,202.33	2.7880	323,876.15	0.0000	0.00	404,078.48	0.00
Kimball	362,599,869.00	0.7420	269,049.10	1.4912	540,708.92	0.0000	0.00	809,758.02	0.00
Lynn	66,823,310.00	0.7758	51,841.52	0.9941	66,429.05	0.0000	0.00	118,270.57	0.00
Mussey	159,207,251.00	0.8128	129,403.65	1.9635	312,603.44	0.0000	0.00	442,007.09	0.00
Port Huron	342,413,830.00	2.0000	684,827.66	4.8116	1,647,558.38	0.0000	0.00	2,332,386.04	0.00
Riley	172,458,098.00	0.6654	114,753.62	0.0000	0.00	0.0000	0.00	114,753.62	0.00
Saint Clair	462,695,502.00	0.7201	333,187.03	0.0000	0.00	0.0000	0.00	333,187.03	0.00
Wales	168,548,982.00	0.6300	106,185.86	0.8982	151,390.70	0.0000	0.00	257,576.56	0.00
Marine City	139,800,758.00	15.2578	2,133,052.01	0.0000	0.00	0.0000	0.00	2,133,052.01	0.00
Marysville	497,558,818.00	17.1100	8,513,231.38	0.0000	0.00	0.0000	0.00	8,513,231.38	0.00
Memphis	9,749,825.00	13.3452	130,113.36	4.7323	46,139.10	0.0000	0.00	176,252.46	0.00
Port Huron	835,483,276.00	10.8173	9,037,673.24	6.3634	5,316,514.28	0.0000	0.00	14,354,187.52	0.00
St. Clair	276,621,351.00	12.7229	3,519,425.79	3.4031	941,370.12	0.0000	0.00	4,460,795.91	0.00
Yale	47,276,628.00	13.8602	655,263.52	5.5997	264,734.93	1.7199	81,311.07	1,001,309.52	0.00
Algonac	151,837,540.00	12.5272	1,902,099.23	0.0000	0.00	0.0000	0.00	1,902,099.23	0.00
Richmond	437,378.00	15.5039	6,781.06	0.0000	0.00	0.0000	0.00	6,781.06	0.00
CAPAC	48,383,839.00	13.1186	634,728.23	1.9778	95,693.56	0.0000	0.00	730,421.79	0.00
EMMETT	9,600,080.00	7.0000	67,200.56	0.0000	0.00	0.0000	0.00	67,200.56	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	93,285,941.00	1.9830	184,986.02	0.0000	0.00	184,986.02	0.00

Local K12 School Districts

Includes Veteran Exempt Taxable Values

Local K12 School District Name	Total Taxable	Total NonHomestead	Total Commercial Personal	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
	Value	Taxable Value	Taxable Value											
ALGONAC COMMUNITY SCH DIST	941,764,810.00	318,575,230.00	4,731,500.00	0.0000	0.00	18.0000	5,762,743.14	4.2397	3,992,800.26	0.0000	0.00	9,755,543.40	0.00	6.0000
ALMONT COMMUNITY SCHOOLS	57,127,280.00	7,047,979.00	192,600.00	0.0000	0.00	18.0000	128,019.22	3.0000	171,381.84	0.0000	0.00	299,401.06	0.00	6.0000
ANCHOR BAY SCHOOL DISTRICT	201,311,142.00	67,301,251.00	1,870,300.00	0.0000	0.00	18.0000	1,222,644.32	10.0000	2,013,111.42	0.0000	0.00	3,235,755.74	0.00	6.0000
ARMADA AREA SCHOOLS	68,292,595.00	10,564,682.00	121,600.00	0.0000	0.00	18.0000	190,893.88	7.8500	536,096.87	0.0000	0.00	726,990.75	0.00	6.0000
BROWN CITY COMM SCHOOL DIST	10,256,005.00	2,158,100.00	0.00	0.0000	0.00	18.0000	38,845.80	5.7360	58,828.44	0.0000	0.00	97,674.24	0.00	6.0000
CAPAC COMMUNITY SCH DISTRICT	376,280,373.00	62,628,627.00	2,597,700.00	0.0000	0.00	17.2055	1,091,079.17	3.9000	1,467,493.45	0.0000	0.00	2,558,572.62	0.00	5.2055
CROSWELL LEXINGTON COMM SD	94,076,450.00	26,167,233.00	90,300.00	0.0000	0.00	18.0000	471,551.99	3.2814	308,702.46	0.0000	0.00	780,254.45	0.00	6.0000
EAST CHINA TWP SCHOOL DIST	2,362,181,347.00	750,306,324.00	13,993,500.00	0.0000	0.00	18.0000	13,589,474.83	2.3400	5,527,504.35	0.0000	0.00	19,116,979.18	0.00	6.0000
MARYSVILLE PUBLIC SCH DIST	700,413,453.00	242,237,804.00	17,988,800.00	0.0000	0.00	18.0000	4,468,213.27	8.0999	5,673,278.93	0.0000	0.00	10,141,492.20	0.00	6.0000
MEMPHIS COMMUNITY SCHOOLS	242,007,060.00	59,090,885.00	696,300.00	0.0000	0.00	18.0000	1,067,813.73	5.6385	1,364,556.81	0.0000	0.00	2,432,370.54	0.00	6.0000
PORT HURON AREA SCHOOL DIST	2,426,328,088.00	835,615,430.00	58,372,400.00	0.0000	0.00	18.0000	15,397,312.14	3.6138	8,768,264.44	0.0000	0.00	24,165,576.58	0.00	6.0000
RICHMOND COMMUNITY SCHOOLS	258,104,787.00	74,320,827.00	1,336,300.00	0.0000	0.00	17.9244	1,340,073.01	6.5000	1,677,681.12	0.0000	0.00	3,017,754.13	0.00	5.9244
YALE PUBLIC SCHOOLS	572,943,929.00	139,859,512.00	1,918,400.00	0.0000	0.00	18.0000	2,528,981.62	4.9946	2,861,625.75	0.0000	0.00	5,390,607.37	0.00	6.0000

Community College and Intermediate School Districts

Includes Veteran Exempt Taxable Values

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	7,621,919,060.00	1.8820	14,344,451.67	0.0000	0.00	14,344,451.67	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	57,127,280.00	0.1756	10,031.55	2.5865	147,759.71	0.0000	0.00	157,791.26	0.00
MACOMB	527,708,524.00	1.8880	996,313.69	4.3839	2,313,421.40	0.1700	89,710.45	3,399,445.54	0.00
SANILAC	104,332,455.00	0.2012	20,991.69	2.3373	243,856.25	0.0000	0.00	264,847.94	0.00
ST.CLAIR	7,621,919,060.00	0.1929	1,470,268.19	3.2232	24,566,969.51	0.0000	0.00	26,037,237.70	0.00

2025 Local Unit Tax Rates

Amended 12/10/2025

Township / City	Village	School Code	Local School District	Total		Total Homestead		Total	
				Total Homestead	NonHomestead	Total Homestead	NonHomestead	Total Homestead	NonHomestead
				Property Tax Rate	Property Tax Rate	Property Tax Rate	Property Tax Rate	Property Tax Rate	Property Tax Rate
						w/Special Assmnt	w/Special Assmnt		
Berlin		44020	ALMONT COMMUNITY SCHOOLS	23.8033	41.8033	25.3033	43.3033		
Berlin		50050	ARMADA AREA SCHOOLS	32.3331	50.3331	33.8331	51.8331		
Berlin		74040	CAPAC COMMUNITY SCH DISTRICT	27.2393	44.4448	28.7393	45.9448		
Brockway		74040	CAPAC COMMUNITY SCH DISTRICT	28.6411	45.8466	28.6411	45.8466		
Brockway		74130	YALE PUBLIC SCHOOLS	29.7357	47.7357	29.7357	47.7357		
Burtchville		74010	PORT HURON AREA SCHOOL DIST	27.6307	45.6307	27.6307	45.6307		
Burtchville		76080	CROSWELL LEXINGTON COMM SD	24.5386	42.5386	24.5386	42.5386		
Casco		50040	ANCHOR BAY SCHOOL DISTRICT	33.4016	51.4016	33.4016	51.4016		
Casco		50180	RICHMOND COMMUNITY SCHOOLS	29.9016	47.8260	29.9016	47.8260		
Casco		74050	EAST CHINA TWP SCHOOL DIST	24.5978	42.5978	24.5978	42.5978		
China		74050	EAST CHINA TWP SCHOOL DIST	24.0554	42.0554	24.0554	42.0554		
Clay		74030	ALGONAC COMMUNITY SCH DIST	25.2550	43.2550	32.2300	50.2300		
Clyde		74010	PORT HURON AREA SCHOOL DIST	25.7133	43.7133	25.7133	43.7133		
Clyde		74130	YALE PUBLIC SCHOOLS	27.0941	45.0941	27.0941	45.0941		
Columbus		50180	RICHMOND COMMUNITY SCHOOLS	28.8909	46.8153	28.8909	46.8153		
Columbus		74050	EAST CHINA TWP SCHOOL DIST	23.5871	41.5871	23.5871	41.5871		
Columbus		74100	MARYSVILLE PUBLIC SCH DIST	29.3470	47.3470	29.3470	47.3470		
Columbus		74120	MEMPHIS COMMUNITY SCHOOLS	26.8856	44.8856	26.8856	44.8856		
Cottrellville		74050	EAST CHINA TWP SCHOOL DIST	23.5254	41.5254	26.0254	44.0254		
East China		74050	EAST CHINA TWP SCHOOL DIST	27.2762	45.2762	27.2762	45.2762		
Emmett		74040	CAPAC COMMUNITY SCH DISTRICT	27.0655	44.2710	27.0655	44.2710		
Emmett		74130	YALE PUBLIC SCHOOLS	28.1601	46.1601	28.1601	46.1601		
Emmett	EMMETT	74130	YALE PUBLIC SCHOOLS	35.1601	53.1601	35.1601	53.1601		
Fort Gratiot		74010	PORT HURON AREA SCHOOL DIST	28.1448	46.1448	31.8036	49.8036		
Grant		74010	PORT HURON AREA SCHOOL DIST	28.8091	46.8091	28.8091	46.8091		
Grant		74130	YALE PUBLIC SCHOOLS	30.1899	48.1899	30.1899	48.1899		
Grant		76080	CROSWELL LEXINGTON COMM SD	25.7170	43.7170	25.7170	43.7170		
Greenwood		74130	YALE PUBLIC SCHOOLS	28.4787	46.4787	28.4787	46.4787		
Greenwood		76080	CROSWELL LEXINGTON COMM SD	24.0058	42.0058	24.0058	42.0058		
Ira		50040	ANCHOR BAY SCHOOL DISTRICT	36.3564	54.3564	36.3564	54.3564		
Ira		74030	ALGONAC COMMUNITY SCH DIST	29.4523	47.4523	29.4523	47.4523		
Ira		74050	EAST CHINA TWP SCHOOL DIST	27.5526	45.5526	27.5526	45.5526		
Kenockee		74010	PORT HURON AREA SCHOOL DIST	27.6076	45.6076	27.6076	45.6076		
Kenockee		74120	MEMPHIS COMMUNITY SCHOOLS	29.6323	47.6323	29.6323	47.6323		
Kenockee		74130	YALE PUBLIC SCHOOLS	28.9884	46.9884	28.9884	46.9884		
Kimball		74010	PORT HURON AREA SCHOOL DIST	26.3624	44.3624	26.3624	44.3624		
Kimball		74100	MARYSVILLE PUBLIC SCH DIST	30.8485	48.8485	30.8485	48.8485		
Kimball		74120	MEMPHIS COMMUNITY SCHOOLS	28.3871	46.3871	28.3871	46.3871		
Lynn		74040	CAPAC COMMUNITY SCH DISTRICT	26.1853	43.3908	26.1853	43.3908		
Lynn		74130	YALE PUBLIC SCHOOLS	27.2799	45.2799	27.2799	45.2799		
Lynn		76060	BROWN CITY COMM SCHOOL DIST	25.2617	43.2617	25.2617	43.2617		
Mussey		74040	CAPAC COMMUNITY SCH DISTRICT	27.1917	44.3972	27.1917	44.3972		
Mussey	CAPAC	74040	CAPAC COMMUNITY SCH DISTRICT	42.2881	59.4936	42.2881	59.4936		
Port Huron		74010	PORT HURON AREA SCHOOL DIST	30.9408	48.9408	34.8568	52.8568		
Riley		50050	ARMADA AREA SCHOOLS	30.1746	48.1746	30.4746	48.4746		
Riley		74040	CAPAC COMMUNITY SCH DISTRICT	25.0808	42.2863	25.3808	42.5863		
Riley		74120	MEMPHIS COMMUNITY SCHOOLS	26.8193	44.8193	27.1193	45.1193		
Riley		74130	YALE PUBLIC SCHOOLS	26.1754	44.1754	26.4754	44.4754		
Saint Clair		74050	EAST CHINA TWP SCHOOL DIST	23.5755	41.5755	23.5755	41.5755		
Saint Clair		74100	MARYSVILLE PUBLIC SCH DIST	29.3354	47.3354	29.3354	47.3354		
Wales		74010	PORT HURON AREA SCHOOL DIST	25.6574	43.6574	25.6574	43.6574		
Wales		74100	MARYSVILLE PUBLIC SCH DIST	30.1435	48.1435	30.1435	48.1435		
Wales		74120	MEMPHIS COMMUNITY SCHOOLS	27.6821	45.6821	27.6821	45.6821		
Wales		74130	YALE PUBLIC SCHOOLS	27.0382	45.0382	27.0382	45.0382		
Algonac		74030	ALGONAC COMMUNITY SCH DIST	37.2823	55.2823	38.2823	56.2823		
Marine City		74050	EAST CHINA TWP SCHOOL DIST	38.1132	56.1132	38.1132	56.1132		
Marysville		74050	EAST CHINA TWP SCHOOL DIST	39.9654	57.9654	39.9654	57.9654		
Marysville		74100	MARYSVILLE PUBLIC SCH DIST	45.7253	63.7253	45.7253	63.7253		
Memphis		74120	MEMPHIS COMMUNITY SCHOOLS	44.2314	62.2314	44.2314	62.2314		
Port Huron		74010	PORT HURON AREA SCHOOL DIST	41.3099	59.3099	41.3099	59.3099		
Richmond		50180	RICHMOND COMMUNITY SCHOOLS	43.6631	61.5875	43.6631	61.5875		
St. Clair		74050	EAST CHINA TWP SCHOOL DIST	38.9814	56.9814	38.9814	56.9814		
Yale		74130	YALE PUBLIC SCHOOLS	46.6898	64.6898	46.6898	64.6898		

Local Units' Special Assessment

ALL Purpose(s) of Qualifying Special Assessment Millage Rates		Total of All Special Assessment Rates
Local Municipality (Twp/City/Vlg)	for the Local Municipality Listed	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	3.6584
Fort Gratiot	Street Lights – 113	0.1790
Port Huron	Police/Public Safety – 115	3.4500
Port Huron	Street Lights – 113	0.4660
Riley	Fire – 119	0.3000
Algonac	Fire – 119	1.0000