From: bisiolaw@gmail.com

Sent: Thursday, February 29, 2024 6:56 PM

To: WylieS@VillageofClarkston.org; RodgersL@VillageofClarkston.org;

CaseyG@VillageofClarkston.org; ForteA@VillageofClarkston.org;

LamphierM@VillageofClarkston.org; QuisenberryT@VillageofClarkston.org;

RothP@VillageofClarkston.org; smithj@villageofclarkston.org

Subject: Township billing to city for police and fire services

Attachments: Village Taxable Values and Millage Calculation for Services.pdf

Dear City Council members and City Manager:

I write to apprise the city of a potential overbilling from Independence Township to the city for police and fire services. I reviewed a copy of the 2024 billing from the township. The township is computing the city's liability based on the total taxable value of both real *and* personal property in the city rather than on the taxable value of only the real property in the city. I believe that, under the city's contracts with the township, the base for computing the billing should be only the real property taxable value and should not include the personal property taxable value. Although I do not have full documentation to enable a complete review, from the records I have it appears there is an overbilling that should be investigated.

The city contracts with the township for police and fire services. The latest contract I am aware of for police services is an Intergovernmental Law Enforcement Services Agreement dated September 1, 2010. This is the contract that Ms. DeLorge provided to Susan Bisio in a follow-up response to a February 12, 2024, Freedom of Information Act request. That contract requires the city to pay the township for police services "an annual amount determined by the formula of multiplying the number of mills Independence [Township] assesses its citizens under its Police Millage, times the Taxable Value of all property assessed in [The City of the Village of] Clarkston for real property taxation purposes as of January 1 of each year." ¶ 3. I believe the city's contract with the township for fire services requires the same type of computation—applying the township's fire millage to the city's real property taxable value. (I do not have a copy of city's contract with the township for fire services. My discussion here assumes the fire services contract contains the same language with the same type of computation, based both on my memory of the time I served on the city council and the township's billing to the city for 2024 police and fire services.)

The question I raise is what "taxable value" should be used in these computations. The taxable value "as of January 1 of each year" is the taxable value for the previous calendar year. That is so because, although property is assessed and taxable values are determined yearly, that yearly process is not completed until after the Board of Review meets in March of each year and finalizes values for that year and until after the county and state equalization process is completed later in the year. Thus, "as of January 1," the taxable value of property is the taxable value that was established for the previous calendar year because there is not yet any taxable value finalized for the current year. So, for computing the police and fire contract payments for 2024, the 2023 taxable value must be used.

Michigan assesses and taxes two types of property: real property and personal property. Real property is land and buildings on the land. Personal property is goods and things not attached to the real property, such as equipment and furnishings. Michigan separately assesses and taxes real and personal property. This distinction is important because the police contract uses the "Taxable Value of all property assessed in Clarkston *for real property taxation purposes*" The contract makes a distinction between real and personal property and bases the city's payment only on the taxable value of the real property, excluding the taxable value of personal property. I believe the fire services contract is the same.

The copy of the township's billing to the city for 2024 police and fire services, provided by Ms. DeLorge, is attached. The clerk sent this in response to Susan. Bisio's February 12, 2014, Freedom of Information Act

request. The billing applies the township's police and fire millages to a city taxable value of \$56,390,590. (I do not have documentation of the current township police and fire millages but assume the numbers are correct. That should be verified.)

Each year, the Oakland County Equalization Department (which is contracted to do property tax assessments for the city) publishes a report showing the assessed and taxable values for real and personal property for each assessing unit in the county. A copy of the 2023 report is here:

https://www.oakgov.com/home/showpublisheddocument/17126/638179258010170000

Ms. DeLorge included a single page from this report when providing a copy of the township billing. That page, page 10, is titled "2023 Comparison of Assessed and Taxable Values." It shows the 2023 taxable value for Clarkston as \$56,390,590. This is the number the township used in computing the payments it will bill to the city for 2024 police and fire services. That number, however, includes both real and personal property. That can be seen by looking at page 20 of the Oakland County report, which separates real and personal property values. That page shows Clarkston's real property taxable value is \$53,598,330 and personal property taxable value is \$2,792,260. See also page 26 of the Oakland County report, showing a breakdown of real property amounts, including the real property taxable value for Clarkston of \$53,598,330. The sum of the real and personal property taxable values is \$56,390,590. This total taxable value—including personal property—is the base the township used in computing its bill to the city.

The township should have used only the real property taxable value—\$53,598,330— to compute the city's payment. This is because the police contract says the billing must be based on the "Taxable Value of all property assessed in Clarkston *for real property taxation purposes*" Using the real property taxable value to compute the 2024 billing to the city, the correct amounts are as follows.

Fire: 3.3893 mills x \$53,598,330 = \$181,660.82

Police: 2.8678 mills x \$53,598,330 = \$153,709.29

Using these numbers, it appears the township overbilled the city \$17,471.45 for police and fire services for 2024. It is likely that this same type of overbilling occurred in previous years. The city should analyze this, determine whether there is a 2024 overbilling, adjust the amounts as appropriate, look at previous years, and seek reimbursement from the township for previous years if the city was overbilled.

Richard Bisio 313 402-8306

2023 COMPARISON OF ASSESSED AND TAXABLE VALUES



ASSISSED	-						
TOWNSHIPS		2022	2023	% CHANGE	2022	2023	% CHANGE
ADDESON 548,353,000 599,76,500 199,76,500 9.34 % 22,465,101 445,890,058 6.04 % 72.2 % 190.004		W22E22ED	ASSESSED	ASSESSED	TAXABLE	TAXABLE	TAXABLE
BLOOMFIELD 5,632,037,019 6,084,736,751 8.04 4,467,310,707 4,790,601,201 7,22 %							
BRANDON		1 ''			. ,		
COMMERCE 31,70,026,400 3,474,108,870 9.58 % 2,477,358,140 2,672,111,500 7.88 % 1600VEAND 1,242,087,820 1,374,400,470 10.66 % 946,664,370 1,006,878,740 6.55 % 161,844,070 1,343 % 946,664,370 1,006,878,740 6.55 % 1,000,878,740 1,006,878,740 1,006,878,740 1,006,878,740 1,006,878,740 1,006,878,740 1,006,878,740 1,006,878,740 1,000,878,740 1,000,878,740 1,000,878,740 1,000,878,740 1,000,878,740 1,000,9		1	· ·				1
GROVELAND 1.353,084,3430 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.242,087,820 1.243,480,070 1.244,1848,100 1.246,963,790 1.246,96							
HIGHLIADO HIGHLY HOLLY H							
HOLLY 540,295,650 513,244,020 313.43 404,789,070 44,1481,100 9.16 1.00							
INDEPENDENCE		1					1
YON 1,864,963,790							1
MILFORD NOVI 13,178,920 14,084,330 6.87 % 10,122,40 10,721,60 5.91 % OAKLAND 1,959,653,510 2,151,51,40 9.23 % 1,676,786,860 1,807,164,880 7.78 % ORIGIN 2,851,856,000 2,296,529,900 110,122,40 10,721,600 7.78 % ORIGIN 2,851,856,000 2,296,529,900 110,122 % 2,120,497,370 2,315,368,100 9.19 % ORIGIN 1,825,652,720 1,460,548,410 10.18 % 36,915,170 348,965,140 6.74 % ROYAL CAAK 44,513,080 1,175,7695,790 9.14 % 36,915,170 348,965,140 6.74 % ROYAL CAAK 44,513,080 1,175,7095,790 7.46 % 15,279,684,150 1,663,500,430 1,175,7095,790 7.46 % 15,279,684,150 1,364,574,680 6.63 % SPRINGFIELD 961,635,050,430 1,757,095,790 7.46 % 15,279,684,150 1,364,574,680 6.63 % SPRINGFIELD 961,636,780 1,060,592,655 10,098 % 773,010,010 828,913,720 7.23 % WEST BLOOMFIELD 5,288,841,210 5,709,964,190 8.04 % 4,224,621,700 4,519,681,912 6,98 % WHITE LAKE 1,888,660,230 2,008,324,650 6.37 % 13,759,085,550 1,479,500,110 7.53 % TOTAL TOWNSHIPS 37,919,796,590 01,525,665,762 9.51 % 29,731,00,710 32,665,375,501 1,775,00,110 7.53 % TOTAL TOWNSHIPS 1,188,229,927,320 2,461,183,320 5,63 % 1,930,958,500 2,044,597,840 766,329,150 8.84 % 1,000,479,780 9.51,876,793,797,800 9.51,876,793,797,800 9.51,876,793,797,800 9.51,876,793,797,800 9.51,876,790,790 9.51,876,790,790 9.51,876,790,790 9.51,876,790,790 9.51,876,790,790 9.51,876,790,790 9.52,977,990 5.38 % 1,000,471,111,111,111,111,111,111,111,111,111		1 ' ' '					
NOVI 1.3.178.920 14,084.320 6.87 10,122,410 10,721,060 5.91 % OAKLAND 1,969,653,510 2,151,51,640 9.23 % 1,676,786,860 1,807,164,880 7.91 % OXFORD 1,325,657,720 14,605,684,110 10.18 % 1,042,531,000 1,125,183,730 7.93 % ROSE 460,735,840 491,920,880 9.14 % 326,915,170 484,965,140 6.74 % ROYAL CAK 44,513,080 48,903,500 9.86 % 35,621,650 37,679,870 5.78 % SOUTHFIELD 1,635,050,430 1,757,095,790 7.46 % 1,279,684,150 1,364,574,660 6.63 % SPRINGFIELD 961,367,880 1,066,952,855 10.98 % 773,010,010 828,913,720 7.23 % WATERFORD 3,623,879,780 8,399,770,92,86 10.33 % 2,603,444,450 2,2608,220,390 7.48 % WATERFORD 3,228,841,210 5,709,964,190 8.04 % 4,224,671,700 4,415,961,912 6.98 % WATERFORD 3,228,841,210 1,279,684,150 1,375,908,550 1,479,500,110 7.33 % TOTAL CIVENSHIPS 37,917,916,93 41,525,665,767 9.51 % 29,731,000,710 828,913,720 7.23 % WATERFORD 40,224,472,470 4,415,961,101 6.98 % WATERFORD 40,224,472,470 4,415,481,101 6.98 % WATERFORD 40,224,472,401 4,415,400,401 4,400,401 4,400,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,400,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,400,400 4,400,401 4,400,400 4,400,401 4,400,400 4,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,400,401 4,						1,790,155,170	
OAKJAND 1,969,653,510 2,515,151,640 9,9.33 % 1,676,786,860 1,807,164,980 9.17,88 % ORION 2,691,826,000 1,2996,529,900 11.32 % 1,200,497,700 2,315,366,100 9.19 % ROSE 450,735,840 491,920,580 91.4 % 1,242,531,000 1,152,183,730 7.93 % ROSE 450,735,840 491,920,580 91.4 % 326,915,170 348,965,140 6.74 % SOUTHFIELD 1,635,050,430 1,757,095,790 7.46 % 1,279,684,150 1,364,574,680 6.63 % SPRINGRIED 961,367,880 1,666,952,855 10.98 % 773,010,010 828,915,720 7.22 % WEST BLOOMFIELD 5,284,841,210 5,709,964,190 80.4 % 1,279,684,150 1,364,574,680 6.63 % WISTERLOOMFIELD 5,284,841,210 5,709,964,190 80.4 % 1,225,655,762 9.51 % 29,731,010,719 32,053,375,753,10 7.83 % OTTAL TOWNSHIPS 37,919,729,869 41,525,655,762 9.51 % 29,731,010,719 32,053,375,753,10 7.83 % OTTAL TOWNSHIPS 37,741,161,770 4,025,279,690 6.65 % 2,961,382,730 3,319,317,750 7.83 % BIRMINGHAM 3,774,116,170 4,025,279,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BIRMINGHAM 3,774,116,170 40,252,279,690 8,40 % 4,234,621,730 3,193,177,600 7.83 % BIRMINGHAM 3,774,116,170 40,252,279,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BIRMINGTON 153,898,270 58,635,330 9.21 % 411,340,560 447,486,700 6.56 % 12,409,190 6.67,331,810 1015 % 438,348,670 473,651,040 8.05 % 68,635,330 9.21 % 411,340,560 447,486,700 6.56 % 12,409,190 11.01 % 42,409,190 11.01 % 42,409,190 11.01 % 42,500,790 48,000,070 11.01 % 42,000,634,600 11.01 % 42,500,790 01.01 7,573,600 0.65 % 14,515,700 0.72,759,400 11.01 % 13,409,500 44,234,670 0.65 % 12,409,190 11.01 % 13,409,500 44,234,670 0.65 % 12,409,190 11.01 % 130,400,400 11.16,514,	· ·				1,118,541,440	1,182,915,740	
ORION OXFORD 1,325,625,720 1,460,548,410 10.18 % 1,402,531,00 1,125,182,730 1,460,548,410 10.18 % 1,402,531,00 1,125,182,730 1,460,548,410 10.18 % 1,402,531,00 1,125,182,730 1,489,03,500 1,125,182,730 1,489,03,500 1,661,932,860 1,757,095,790 1,746 % 1,279,664,150 1,364,574,680 1,661,932,855 10.98 % 773,010,010 2,888,219,720 7,23 % WATERFORD 3,623,797,80 3,997,709,826 10.33 % 1,760,844,450 2,808,220,390 7,87 % WATERFORD 3,224,841,210 1,888,060,230 2,008,324,650 1,375,908,550 1,479,500,110 7,53 % WHITE LAKE 1,888,060,230 2,008,324,650 1,025,479,280 1,025,479,280 1,025,479,280 1,025,479,280 1,025,479,280 1,026,479,480 1,026,479	ł .				· ·		
OXFORD 1,325,625,720 1,460,548,410 10.18 % 1,042,531,000 1,125,183,730 7,93 % ROSE 450,735,840 481,912,9580 9,14 % 326,915,170 348,965,140 6.74 % ROYAL COAK 44,513,800 48,903,500 9.86 % 35,521,560 37,679,370 5.78 % SOUTHRIED 1,635,950,430 1,757,095,790 7.46 % 1,279,684,150 1,364,574,880 6.63 % WATERFORD 3,623,379,780 3,997,709,825 10.98 % 773,100,100 88,381,202,300 7.87 % WEST BLOOMFIELD 5,284,841,210 5,709,964,190 80.49 % 4,224,621,700 4,519,681,912 6.63 % HOTHELD 3,7919,729,669 41,525,665,762 95.1 % 29,731,040,719 22,044,597,840 7.85 % CITIES 37,741,161,70 4,025,229,927,320 2,461,183,320 5,63 % 1,930,958,500 2,044,597,840 5,89 % BERNICY 937,291,660 1,025,479,280 9,41 % 707,328,110 763,331,760 7.83 % CITIES 3 3,937,741,	· ·			9.23 %	1,676,786,860	1,807,164,980	
ROSE 450,735,840 441,912,0180 9.14 % 336,615,170 348,865,140 6,74 % SOUTHHELD 1,683,050,430 1,757,095,790 7.46 % 1,279,684,150 1,364,574,680 6.63 % SPRINGFIELD 961,367,880 1,1066,952,855 10,98 % 773,010,010 828,913,720 7.23 % WATTERFORD 3,623,373,780 3,937,709,826 10,33 % 2,603,444,450 2,808,220,390 7.87 % WEST BLOOMFIELD 1,288,060,230 3,937,509,562 6.37 % 1,375,008,550 1,479,500,110 7.83 % CITIES 1,074,170,VINSHIPS 37,391,729,659 31,525,665,762 8.51 % 29,731,040,713 32,064,357,643 7.85 % CITIES 4,000,714,100,710 4,025,249,600 1,025,479,280 6.65 % 1,030,958,500 2,044,597,840 5.89 % BERNIKY 937,291,600 1,052,479,280 6.65 % 2,961,382,730 3,193,177,600 7.83 % BIROMFIELD HILLS 1,188,229,470 1,238,155,580 4.20 % 985,034,730 1,042,242,370 5.81 % <	1				2,120,497,370	2,315,368,100	
ROYAL OAK 44,513,080 48,903,500 9.86 % 35,621,650 37,679,870 5.78 % SOUTHFIELD 1,635,050,430 1,757,095,790 7.46 % 1,279,684,150 1,364,574,680 6.63 % SPRINDFIELD 961,367,880 1,066,952,855 10.98 % 773,010,101 828,913,720 7.23 % WATERFORD 3,623,379,780 3,997,709,826 10.33 % 2,603,444,450 2,808,220,390 7.87 % WHITE LAKE 1,888,060,230 2,008,324,650 6.37 % 1,375,905,550 1,479,500,110 7.53 % TOTAL TOWNSHIPS 37,919,729,659 31,525,665,762 9.51 % 29,731,040,719 32,064,375,541 7.83 % BERNLEY 937,291,860 10,102,479,280 9.41 % 707,326,110 766,329,150 8.34 % BIOOMFIELD HILLS 1,188,229,470 1,238,155,380 9.41 % 707,326,110 766,329,150 8.34 % CLAMSTON VILLAGE 75,99,290 81,808,010 7.70 % 52,077,490 56,390,590 2.82 % FARMINGTON HILLS 5,237,966,510 7,227,59	1	1,325,625,720					
SOUTHEELD 1,635,050,0430 7,175,095,790 7,46 % 1,279,684,150 1,364,574,680 6,63 % SPRINGFIELD 961,367,880 1,066,952,855 10,98 % 773,010,010 228,913,720 7.23 % WEST BLOOMFIELD 3,623,379,80 3,997,709,826 10,33 % 2,603,444,450 2,208,220,390 7.87 % WEST BLOOMFIELD 1,888,060,230 2,008,324,650 6.37 % 4,224,621,700 4,519,681,912 6.58 % WHITE LAKE 1,889,060,230 2,008,324,650 6.37 % 1,375,908,550 1,479,500,110 7.53 % CITIES 37919,729,1669 41,925,6655,762 9.51 % 29731,001,017 32,064,375,541 7.83 % BERNLEY 937,291,860 1,025,479,280 9.41 % 7,930,55,500 2,044,597,840 5.89 % BIRMINGHAM 3,774,116,170 4,238,155,880 2,961,382,730 1,042,242,370 5.81 % CLAWSON 624,039,180 687,351,810 7.70 % 52,077,490 56,390,500 8.28 % CLAWSON 52,379,665,10 5,722,759,540 9.						' '	1
SPRINGFIELD 961,367,880 1,066,952,855 10.98 % 773,010,010 828,913,720 7.23 % WATERFORD 3,623,379,780 3,997,709,826 10.33 % 2,603,444,450 2,808,220,390 7.87 % WEST BLOOMFIELD 5,284,841,210 5,799,964,190 6.04 % 4,224,621,700 2,603,444,450 2,808,220,300 7.87 % WHITE LAKE 1,888,060,230 2,008,324,650 6.37 % 1,375,908,550 1,479,500,110 7.53 % CITIES 2 29,927,320 2,461,183,320 5.63 % 1,930,958,500 2,044,575,641 7.85 % BIRNINGHAM 3,774,116,170 4,025,229,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BIROMRIED HILIS 1,188,229,470 1,238,155,380 42.0 % 985,034,730 1,042,24,370 5.21 % CLARYSTON VILLAGE 75,595,290 81,808,010 7.70 % 438,348,670 473,651,040 8.05 % FARMINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 423,812,240 6.56 % FERNO	ROYAL OAK	44,513,080	48,903,500		35,621,650	37,679,870	5.78 %
WATERFORD 3,623,379,780 3,997,709,826 10.33 % 2,603,444,450 2,808,220,390 7.87 % WEST BLOOMFIELD 5,284,841,210 5,709,964,190 8.04 % 4,224,621,700 4,519,681,912 6,98 % WHITE LAKE 1,888,660,230 2,008,324,650 6.37 % 1,375,908,550 4,197,500,110 7.53 % TOTAL TOWNSHIPS 37,919,729,1669 41,5215,665,762 9,51 % 29,731,040,7113 32,064,375,541 7.85 % CITIES CI	SOUTHFIELD	1,635,050,430	1,757,095,790	7.46 %	1,279,684,150	1,364,574,680	6.63 %
WEST BLOOMFIELD 5,284,841,210 5,709,964,190 8.04 % 4,224,621,700 4,519,681,912 6.98 % WHITE LAKE 1,888,060,230 2,008,324,650 6.37 % 1,375,908,550 1,479,500,110 7.85 % TOT AL TOWNSHIPS 37,919,729,669 41,525,665,762 9.51 % 29,741,040,719 32,064,375,541 7.85 % CITIES AUBURN HILLS 2,329,927,320 2,461,183,320 5.63 % 1,930,958,500 2,044,597,840 8.8 % BERKILEY 937,291,860 1,025,479,280 9.41 % 707,228,110 766,329,150 8.8 4 % BIKOMFIELD HILLS 1,188,229,470 1,238,155,380 4.20 % 985,034,730 1,042,242,370 5.81 % CLAWSON 624,039,180 687,353,180 10.15 % 438,486,70 473,651,040 8.05 % FARMINGTON HILLS 5,237,966,510 5,722,759,540 9,67 % 1,074,350 1,160,510 8.05 % FERNDALE 1,204,094,800 1,336,679,190 11.10 % 800,765,340 877,530,380 9.59 % HULTINGTON WOODS <td< td=""><td>SPRINGFIELD</td><td></td><td>1,066,952,855</td><td>10.98 %</td><td>773,010,010</td><td>828,913,720</td><td>7.23 %</td></td<>	SPRINGFIELD		1,066,952,855	10.98 %	773,010,010	828,913,720	7.23 %
WHITE LAKE 1,888,060,230 2,008,324,650 6.37 % 1,375,908,550 1,479,500,110 7,53 % TOTAL TOWNSHIPS 37,919,729,669 441,525,665,762 9.51 % 29,731,040,719 32,064,375,543 7,85 % CITIES COTTIES C	WATERFORD	3,623,379,780	3,997,709,826	10.33 %	2,603,444,450	2,808,220,390	7.87 %
TOTAL TOWNSHIPS 37,919,729,669 41,525,665,762 9.51	WEST BLOOMFIELD	5,284,841,210	5,709,964,190	8.04 %	4,224,621,700	4,519,681,912	6.98 %
CITIES 2,329,927,320 2,461,183,320 5.63 % 1,930,958,500 2,044,597,840 5.89 % BERKLEY 937,291,860 1,025,479,280 9.41 % 707,328,110 765,29,150 8.34 % BIRMINGHAM 3,774,116,170 4,025,229,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BLOOMFIELD HILLS 1,188,229,470 1,238,155,380 4.20 % 995,034,730 1,042,242,370 5.81 % CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,655,430 9.21 % 411,340,560 437,486,700 6.36 % FERNTON 1,290,500 1,415,500 9.67 % 1,074,350 1,160,510 8.02 % FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 16.6 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 91,842,100	WHITE LAKE	1,888,060,230	2,008,324,650	6.37 %	1,375,908,550	1,479,500,110	7.53 %
AUBURN HILLS 2,329,927,320 2,461,183,320 5.63 % 1,930,958,500 2,044,597,840 5.89 % BERKLEY 937,291,860 1,025,479,280 9.41 % 707,328,110 766,329,150 8.34 % BIKOMMFIELD HILLS 1,128,229,470 4,025,229,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BLOOMFIELD HILLS 1,128,229,470 1,238,155,380 4.20 % 985,034,730 1,042,242,370 5.81 % CLARKSTON VILLAGE 75,959,290 81,808,010 7.70 % 52,077,490 56,390,590 8.28 % CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FENTON LE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15,48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,	TOTAL TOWNSHIPS	37,919,729,669	41,525,665,762	9.51 %	29,731,040,719	32,064,375,541	7.85 %
BERKLEY 937,291,860 1,025,479,280 9.41 % 707,328,110 766,329,150 8.34 % BIRMINGHAM 3,774,116,170 4,025,229,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BLOOMFIELD HILLS 1,188,229,470 1,238,155,380 4.20 % 985,034,700 1,042,242,370 5.81 % CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FERNINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FERNINGTON HILLS 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % FERNINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAY 401,1234,450 1549,943,770	CITIES						
BIRMINGHAM 3,774,116,170 4,025,229,690 6.65 % 2,961,382,730 3,193,177,600 7.83 % BLOOMFIELD HILLS 1,188,229,470 1,238,155,380 4.20 % 985,034,730 1,042,242,370 5.81 % CLAWSON 624,039,180 687,353,180 10.15 % 438,486,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FARMINGTON HILLS 5,227,7966,510 5,722,7795,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FENTON 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAYEL PULLAGE 248,125,240 273,880,210	AUBURN HILLS	2,329,927,320	2,461,183,320	5.63 %	1,930,958,500	2,044,597,840	5.89 %
BLOOMFIELD HILLS 1,188,229,470 1,238,155,380 4.20 % 985,034,730 1,042,242,370 5.81 % CLARKSTON VILLAGE 75,959,290 81,808,010 7.70 % 52,077,490 56,390,590 8.28 % CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FENTON 1,290,500 1,415,300 9.67 % 1,074,350 1,160,510 8.02 % FENTONLE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,995,700 326,970,000 11.06 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,599,340 131,399,340 8.96 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 %	BERKLEY	937,291,860	1,025,479,280	9.41 %	707,328,110	766,329,150	8.34 %
CLARKSTON VILLAGE 75,959,290 81,808,010 7.70 % 52,077,490 56,390,590 8.28 % CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FENTON 1,290,500 1,415,300 9.67 % 1,074,350 1,160,510 8.02 % FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,995,700 326,970,000 11.06 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LATHAUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,5	BIRMINGHAM	3,774,116,170	4,025,229,690	6.65 %	2,961,382,730	3,193,177,600	7.83 %
CLAWSON 624,039,180 687,353,180 10.15 % 438,348,670 473,651,040 8.05 % FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FARMINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FENTON 1,290,500 1,415,300 9.67 % 1,074,350 1,160,510 8.02 % FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,599,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHUP VILLAGE 248,125,240 273,880,210 10.38 %	l .	1,188,229,470	1,238,155,380	4.20 %			5.81 %
FARMINGTON 538,998,270 588,635,430 9.21 % 411,340,560 437,486,700 6.36 % FARMINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FENTON 1,290,500 1,415,300 9.67 % 1,074,350 1,160,510 8.02 % FENDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHRUP VILLAGE 248,125,240 273,880,210 10.37 % 966,067,450 1,672,3640 7.93 % NORTHYILLE 246,561,800 265,647,395 7.74 %	CLARKSTON VILLAGE	75,959,290	81,808,010	7.70 %	52,077,490	56,390,590	8.28 %
FARMINGTON HILLS 5,237,966,510 5,722,759,540 9.26 % 3,977,078,890 4,238,124,340 6.56 % FENTON 1,290,500 1,415,300 9.67 % 1,074,350 1,160,510 8.02 % FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 19,842,100 98,707,230 7.47 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OKCHARD LAKE 547,761,870 566,204,370 3.	CLAWSON	624,039,180	687,353,180	10.15 %	438,348,670	473,651,040	8.05 %
FENTON 1,290,500 1,415,300 9.67 1,074,350 1,160,510 8.02 % FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,336,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 18,582,600 9.11 % 112,146,060 121,192,450 8.07 % SYLVAN LAKE 170,085,670 18,582,600 9.11 % 112,146,060 121,192,450 8.07 % SYLVAN LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 %	FARMINGTON	538,998,270	588,635,430	9.21 %	411,340,560	437,486,700	6.36 %
FERNDALE 1,204,094,800 1,336,679,190 11.01 % 800,765,340 877,530,380 9.59 % HAZEL PARK 415,700,790 480,040,720 15.48 % 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % ACHTHUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370	FARMINGTON HILLS	5,237,966,510	5,722,759,540	9.26 %	3,977,078,890	4,238,124,340	6.56 %
HAZEL PARK 415,700,790 480,040,720 15.48 294,395,700 326,970,000 11.06 % HUNTINGTON WOODS 555,798,000 600,618,470 8.06 % 421,875,230 448,020,470 6.20 % KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.07 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8.338,289,70 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	FENTON	1,290,500	1,415,300	9.67 %	1,074,350	1,160,510	8.02 %
HUNTINGTON WOODS	FERNDALE	1,204,094,800	1,336,679,190	11.01 %	800,765,340	877,530,380	9.59 %
KEEGO HARBOR 166,039,170 189,469,600 14.11 % 120,590,340 131,399,340 8.96 % LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NOVI 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % <td>HAZEL PARK</td> <td>415,700,790</td> <td>480,040,720</td> <td>15.48 %</td> <td>294,395,700</td> <td>326,970,000</td> <td>11.06 %</td>	HAZEL PARK	415,700,790	480,040,720	15.48 %	294,395,700	326,970,000	11.06 %
LAKE ANGELUS 116,134,460 121,877,340 4.95 % 91,842,100 98,707,230 7.47 % LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.55 % ROCHESTER HILLS 5,146,817,230 5,624,122,950	HUNTINGTON WOODS	555,798,000	600,618,470	8.06 %	421,875,230	448,020,470	6.20 %
LATHRUP VILLAGE 248,125,240 273,880,210 10.38 % 163,692,620 176,723,640 7.96 % MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440	KEEGO HARBOR	166,039,170	189,469,600	14.11 %	120,590,340	131,399,340	8.96 %
MADISON HEIGHTS 1,401,734,450 1,549,943,770 10.57 % 966,067,450 1,037,268,740 7.37 % NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH FIELD 3,987,347,410 4,311,490,136	LAKE ANGELUS	116,134,460	121,877,340	4.95 %	91,842,100	98,707,230	7.47 %
NORTHVILLE 246,561,800 265,647,395 7.74 % 193,976,316 206,983,964 6.71 % NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH FIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SYLVAN LAKE 170,085,670 185,582,060 9	LATHRUP VILLAGE	248,125,240	273,880,210	10.38 %	163,692,620	176,723,640	7.96 %
NOVI 5,268,635,410 5,599,482,760 6.28 % 4,402,609,530 4,649,264,350 5.60 % OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH FIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.4	MADISON HEIGHTS	1,401,734,450	1,549,943,770	10.57 %	966,067,450	1,037,268,740	7.37 %
OAK PARK 1,017,239,445 1,149,277,683 12.98 % 607,565,139 657,949,059 8.29 % ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH FIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770	NORTHVILLE	246,561,800	265,647,395	7.74 %	193,976,316	206,983,964	6.71 %
ORCHARD LAKE 547,761,870 566,204,370 3.37 % 439,284,220 467,311,010 6.38 % PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROYAL OAK 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTH FIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 <td< td=""><td>NOVI</td><td>5,268,635,410</td><td>5,599,482,760</td><td>6.28 %</td><td>4,402,609,530</td><td>4,649,264,350</td><td>5.60 %</td></td<>	NOVI	5,268,635,410	5,599,482,760	6.28 %	4,402,609,530	4,649,264,350	5.60 %
PLEASANT RIDGE 247,711,410 266,668,800 7.65 % 183,481,030 197,556,520 7.67 % PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770	OAK PARK	1,017,239,445	1,149,277,683	12.98 %	607,565,139	657,949,059	8.29 %
PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980	ORCHARD LAKE	547,761,870	566,204,370	3.37 %	439,284,220	467,311,010	6.38 %
PONTIAC 1,504,450,730 1,665,356,040 10.70 % 1,114,386,120 1,200,707,450 7.75 % ROCHESTER 1,116,072,470 1,200,064,460 7.53 % 884,237,330 949,725,530 7.41 % ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980	PLEASANT RIDGE	247,711,410	266,668,800	7.65 %	183,481,030	197,556,520	7.67 %
ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	PONTIAC	1,504,450,730	1,665,356,040	10.70 %	1,114,386,120	1,200,707,450	7.75 %
ROCHESTER HILLS 5,146,817,230 5,624,122,950 9.27 % 4,123,961,640 4,421,012,510 7.20 % ROYAL OAK 4,181,240,290 4,487,738,440 7.33 % 3,379,570,000 3,677,757,220 8.82 % SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	ROCHESTER	1,116,072,470	1,200,064,460	7.53 %		949,725,530	7.41 %
SOUTHFIELD 3,987,347,410 4,311,490,136 8.13 % 2,805,714,867 2,981,023,940 6.25 % SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	ROCHESTER HILLS	5,146,817,230	5,624,122,950	9.27 %	4,123,961,640	1	7.20 %
SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	ROYAL OAK	4,181,240,290	4,487,738,440	7.33 %	3,379,570,000	3,677,757,220	8.82 %
SOUTH LYON 579,967,470 648,984,830 11.90 % 448,557,530 496,201,910 10.62 % SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	SOUTHFIELD	3,987,347,410	4,311,490,136	8.13 %	2,805,714,867	2,981,023,940	6.25 %
SYLVAN LAKE 170,085,670 185,582,060 9.11 % 112,146,060 121,192,450 8.07 % TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	SOUTH LYON	579,967,470		11.90 %		1	10.62 %
TROY 7,507,426,870 8,138,288,970 8.40 % 5,754,238,160 6,194,962,650 7.66 % WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	SYLVAN LAKE	170,085,670	185,582,060	9.11 %	112,146,060		8.07 %
WALLED LAKE 347,466,710 386,226,770 11.16 % 254,829,600 277,090,810 8.74 % WIXOM 1,131,795,200 1,283,951,980 13.44 % 885,813,100 967,730,460 9.25 % TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	TROY	7,507,426,870		8.40 %		1	7.66 %
WIXOM 1,131,795,200 1,283,951,980 13.44% 885,813,100 967,730,460 9.25% TOTAL CITIES 51,816,025,465 56,163,616,074 8.39% 39,914,223,452 42,816,249,773 7.27%	WALLED LAKE	347,466,710		11.16 %			8.74 %
TOTAL CITIES 51,816,025,465 56,163,616,074 8.39 % 39,914,223,452 42,816,249,773 7.27 %	WIXOM	1,131,795,200		13.44 %			1
	TOTAL CITIES		56,163,616,074		39,914,223,452		- montantial franciscopy and a second second
	TOTAL COUNTY	89,735,755,134	97,689,281,836	8.86 %	69,645,264,171	74,880,625,314	7.52 %

CHARTER TOWNSHIP OF INDEPENDENCE

City of the Village of Clarkston

Annual Billing for Fire and Police Services Based on 2023 Taxable Value Fiscal 2024 Budgets

Taxable Value	@	1/2/2023	2023 56,390,590	
<u>Entity</u>	Millage Rate	Code	Annual	Quarterly
- Fire	3.3893	FVC	191,124.63	47,781.16
- Police	2.8678	SVC	161,716.93	40,429.23
			352,841.56	88,210.39

The above amounts are billed in January, 2024