




FISCAL SERVICES DEPARTMENT MEMORANDUM

TO: Al Vanderberg
County Administrator/Controller

FROM: Jeff Dood 
Fiscal Services Director

SUBJECT: Fiscal Services Policies – Economic Development
Procedures – Section IVB – Annual Report

DATE: **September 1, 2024**

The attached document provides an annual update of the financial analysis which measures the “cost” of economic development activities undertaken by local governments in Kent County. The preparation of this annual report is a requirement of the County’s Economic Development policy.

The County currently supports economic development through its own existence and more directly through the following initiatives:

- Support of Convention/Entertainment facilities by commitment of \$1.9 million in tax revenues annually to financing of convention facilities (Convention/Arena Authority) and marketing activities (Experience Grand Rapids) through the County’s 9 month Fiscal Year ended 9/30/23. An \$8.2 million bond payment is made in December 2023, part of our 2024 Fiscal Year.
- Financial support for continuation of Right Place Inc. programs (\$200,000 in the 2023 Fiscal Year).
- Voluntary participation in local government tax abatement/tax capture programs.
- Involuntary participation in local government tax abatement/tax capture programs.

Local government tax abatement/capture programs, in most instances, will incorporate County participation by abatement/diversion of County property tax revenues. In most instances, this is not a discretionary decision on the part of the County. State statute allows local governments, as the sole determining body, to incorporate all local tax levies in these programs. County governments, in certain instances, are allowed a limited amount of discretion in the form of “opt out” provisions. This discretion is allowed for in the establishment/expansion of any Downtown Development Authority, Local Development Financing Authority, Historic Neighborhood Tax Increment Finance Authority, Corridor Improvement Authority, Neighborhood Improvement Authority, Water Resource Improvement Authority, Private Investment Infrastructure Funding, Commercial Rehabilitation, or Economic Development Tax Exemption (General Property Tax Act) tax capture programs.

During the initial period allowing for consideration of “opt-out” (1994 to 2007), the County had taken a position of consistently choosing not to participate (i.e. to “opt-out”). After adoption of the Economic Development Policy, in May of 2007, the County continued utilizing its right to initially “opt-out” of participation in proposed tax increment districts. Based on the existing Board policy, staff has negotiated with representatives from cities/townships for the purpose of establishing the level/term of County participation in these economic development initiatives. In addition, in January 2017, the County amended its policy to allow entering into agreements with local units that offer “gainsharing” programs. The County, the City of Grand Rapids and its Downtown Development Authority (DDA) have entered into such an agreement. The County is now a participant in the DDA’s “gainsharing” program. Future agreements will continue to be brought forward to the County Board of Commissioners when the terms and conditions are consistent with the guidelines established in the Board adopted policy.

The County participates both voluntarily and involuntarily in a number of current tax capture/exemption programs. The following table provides an overview of total tax exemption/capture in the last three fiscal years along with percentage change:

Ad Valorem Equivalent Taxable Value (In Millions)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	Percent of Change (2 yrs.)
Limit @ 7% of Tax Roll	\$ 1,916.4	\$ 2,050.8	\$ 2,222.2	16.0%
Less: Tax Exempt	(495.9)	(500.3)	(519.9)	4.8%
Tax Capture	<u>(1,043.3)</u>	<u>(1,175.3)</u>	<u>(1,324.6)</u>	<u>27.0%</u>
Available Margin	<u>\$ 377.2</u>	<u>\$ 375.2</u>	<u>\$ 377.7</u>	

With the adoption of the County’s Economic Development Policy, participation has been limited to an amount, expressed in terms of Taxable Value, which does not exceed 7% of the then prior year tax roll. During calendar year 2023 (2022 tax roll calculation) total participation was set at a limit of \$2.05 billion in participation with an unutilized margin of \$375.2 million. In calendar year 2024 (2023 tax roll calculation) the total participation limit will be \$2.22 billion, and the available uncommitted margin will increase to \$377.7 million. This available margin will allow the County to continue to negotiate new tax sharing agreements with city/township governments for the purpose of stimulating additional economic development with a “long term” goal of obtaining increased growth rates in the ad valorem tax roll.

One of the more significant stipulations in the economic development financing policy is a provision which prohibits entering into a tax sharing agreement with a local government unit if that government continues to maintain a tax increment finance authority which captures either Correctional, Senior Service, Veteran’s Service, Zoo/Museum, and/or Ready by Five dedicated millage levies.

The following table provides a summary of the total tax levy dollars subject to capture/exemption (in millions) during the two previous Fiscal Years:

<u>Millage Levy</u>	<u>2022</u>	<u>2023</u>	<u>Percentage Change</u>
Operating	\$ 6.184	\$ 6.879	11.24%
Correctional	1.106	1.223	10.58%
Senior	0.732	0.810	10.66%
Veterans	0.073	0.082	12.33%
Zoo/Museum	0.430	0.481	11.86%
Ready by Five	<u>0.247</u>	<u>0.275</u>	<u>11.34%</u>
Total Taxes			
Captured/Abated	<u>\$ 8.772</u>	<u>\$ 9.750</u>	<u>11.15%</u>

County government is an involuntary participant in economic development initiatives undertaken under the authority of the Tax Increment Finance Authority, Brownfield Redevelopment Financing Act, Nonprofit Street Railway Act, Plant Rehabilitation and Industrial Development Act, Commercial Redevelopment Act, Neighborhood Enterprise Zone Act, Renaissance Zone Act, Obsolete Property Rehabilitation Act, and the Next Michigan Development Act. The County Economic Development policy will continue to be utilized to determine additional participation in economic development initiatives for those tax capture/exemption programs for which the County has discretionary decision-making authority.

Attachments

- A. Inventory of City/Township available Tax Capture/Abatement Acts
- B. Established Tax Increment Finance Authorities
- C. Local Government Property Tax Millage Rates - 2023
- D. Valuation of Tax Capture/Exemptions – 2023 Tax Roll
- E. History of Total Tax Capture by Governmental Unit
- F. Valuation of Tax Capture by Other Local Governments – 2023 Tax Roll
- G. Comparison of Change in Tax “Exemption” – 2022 vs. 2023
- H. Comparison of Percentage of Tax Roll Subject to Capture/Abatement – 2020 vs. 2023

Attachment A
State of Michigan
Inventory of Local Tax Capture / Abatement Acts
September 1, 2024

Tax Capture:		<u>Opt In/Out Provisions</u>
Recodified Tax Increment Financing Act	PA 57 of 2018	
Downtown Development Authorities	"	MCL 125.4203, Sec 203
Tax Increment Finance Authorities	"	None ⁽²⁾
Local Development Finance Authorities	"	MCL 125.4404, Sec 404 ⁽¹⁾
Nonprofit Street Railways	"	None
Corridor Improvement Authorities	"	MCL 125.4618, Sec. 618 (5)
Water Resource Improvement Authorities	"	MCL 125.4715, Sec. 715 (5)
Neighborhood Improvement Authorities	"	MCL 125.4814, Sec. 814 (5)
Brownfield Redevelopment Financing Act	PA 381 of 1996	None
Private Investment Infrastructure Funding Act	PA 250 of 2010 (repealed)	MCL 125.1880, Sec. 10(5) ⁽⁵⁾
Historic Neighborhood Tax Increment Finance Authority Act	PA 530 of 2004 (repealed)	MCL 125.2857, Sec. 17(5) ⁽⁵⁾
Tax Abatement:		
Industrial Facilities Property Tax Abatement Act	PA 198 of 1974	None
Commercial Redevelopment Act	PA 255 of 1978	None
Neighborhood Enterprise Zone Act	PA 147 of 1992	None
Renaissance Zone Act	PA 376 of 1996	None ⁽³⁾
Obsolete Property Rehabilitation Act	PA 146 of 2000	None
Commercial Rehabilitation Act	PA 210 of 2005	MCL 207.843, Sec. 3 (5)
Tax Capture/Abatement:		
Next Michigan Development Act	PA 275 of 2010	None ⁽⁴⁾
Economic Development Tax Exemption		
General Property Tax Act	PA 206 of 1893 as amended	MCL 211.7tt, Sec. 7tt (6)

Notes:

- (1) Except "Certified Technology Park" or "Certified Alternative Energy Park"
- (2) MCL 125.4329, Sec. 329 (1) – Effective 1/1/1987 no new authorities to be created or existing authorities expanded.
- (3) Ability to "consent" to Renaissance zonetime extensions applied for the local governments (18 Districts). Does not include (13) Alternative Energy, (30) Agricultural, (25) Tool and Die, (10) Renewable energy or (5) Forest Product Processing zones designated by the State Administrative Board.
- (4) Have the power to use the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696, the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174, section 9f of the general property tax act, 1893 PA 206, MCL 211.9f, 1974 PA 198, MCL 207.551 to 207.572, and other relevant law. The County must be a participant in order to establish this tax capture/abatement zone.
- (5) Repealed by PA 57 of 2018 effective 1/1/19. No new authorities to be created or existing authorities expanded. Existing authorities will continue under its original terms (MCL 125.4102 (4)).

Attachment B
County of Kent, Michigan
Established Tax Increment Finance Authorities

	<u>Established</u>	<u>Term To</u>	<u>Capture</u>					
			<u>Operating</u>	<u>Correctional</u>	<u>Senior</u>	<u>Veterans</u>	<u>Zoo/ Museum</u>	<u>Ready by Five</u>
Downtown Development Authorities:								
* Ada Township	2009	2029	x	-	-	-	-	-
Bowne Township	1987	2036	x	x	x	x	x	x
Byron Township	2006	2026	x	-	-	-	-	-
Cascade Township	1994	2042	x	x	x	x	x	x
Cedar Springs	1991	2026	x	x	x	x	x	x
Grand Rapids	1980	2046	x	x	x	x	-	-
Grandville	1984	2036	x	x	x	x	x	x
Lowell	1992	2033	x	x	x	x	x	x
Plainfield Township	1993	2043	x	-	-	-	-	-
Rockford	1985	2040	x	x	x	x	x	x
Sparta	1991	2030	x	x	x	x	x	x
Tyrone Township (Kent City)	1989	2037	x	x	x	x	x	x
Walker	1986	2029	x	x	x	x	x	x
Wyoming	1999	2029	x	-	-	-	-	-
Brownfield Redevelopment Authorities:								
Ada Township	2004	2034	x	x	x	x	x	x
* Byron Township	2014	2044	x	x	x	x	x	x
Cedar Springs	1998	2028	x	x	x	x	x	x
Grand Rapids	1996	2026	x	x	x	x	x	x
Grand Rapids Township	2019	2027	x	x	x	x	x	x
Grandville	2006	2026	x	x	x	x	x	x
Kentwood	2005	2035	x	x	x	x	x	x
Rockford	2009	2039	x	x	x	x	x	x
* Sparta	2010	2040	x	x	x	x	x	x
Walker	1999	2029	x	x	x	x	x	x
Wyoming	1996	2026	x	x	x	x	x	x
Tax Increment Finance Authorities:								
Grand Rapids	1985	2038	x	x	x	x	x	x
Local Development Finance Authorities:								
Grand Rapids (Smartzone)	2002	2032	x	x	x	x	-	-
Corridor Improvement Finance Authorities:								
* Byron Township (Division Ave.)	2008	2034	-	-	-	-	-	-
* Byron Township (84th Street)	2014	2034	x	-	-	-	-	-
* Gaines Township	2008	2028	x	-	-	-	-	-
Grand Rapids ⁽¹⁾	2010	2043	x	x	x	x	x	x
* Grand Rapids Township	2007	2027	x	-	-	-	-	-
* Plainfield Township	2007	2027	x	-	-	-	-	-

* Inactive/Expired

⁽¹⁾ Grand Rapids has multiple Corridor Improvement Authorities (CIA) separated by regions. Each region's ability to capture a given County millage is determined individually, based on CIA plan approval dates, millage approval dates and whether the County has exercised its Opt In/Out options.

Attachment C
County of Kent, Michigan
2023 Ad Valorem – Tax Roll
Comparable Property Tax Millage Rates
(Highest to Lowest)

<u>Governmental Unit</u>	2023 <u>Approved Millages</u>
Cedar Springs, City of	18.6493
Lowell, City of	15.9476
East Grand Rapids, City of	14.3355
Wyoming, City of	13.2404
Rockford, City of	12.9000
Grandville, City of	11.0500
Kentwood, City of	10.4780
Grand Rapids, City of	9.0325
Kent, County of	6.0971
Alpine, Township of	4.8372
Ada, Township of	4.4168
Plainfield, Township of	4.1743
Cascade, Township of	3.4312
Tyrone, Township of	2.8970
Caledonia, Township of	2.7542
Algoma, Township of	2.6807
Cannon, Township of	2.6466
Bowne, Township of	2.3584
Spencer, Township of	2.3042
Grattan, Township of	2.1418
Courtland, Township of	1.7253
Nelson, Township of	1.6786
Sparta, Township of	1.6714
Grand Rapids, Township of	1.5000
Vergennes, Township of	1.4816
Walker, City of	1.3360
Solon, Township of	1.2556
Oakfield, Township of	1.2181
Gaines, Township of	0.8162
Lowell, Township of	1.7360
Byron, Township of	0.7100

Attachment D
County of Kent, Michigan
2023 Tax Roll
Valuation of Tax Capture / Exemptions (In Millions) ⁽⁴⁾
September 1, 2024

Governmental Unit	Ad Valorem Taxable Value	IFT/NEZ/OPRA Tax Roll	Combined ⁽¹⁾ Equiv. Taxable	Tax ⁽²⁾ Capture	Tax ⁽³⁾ Exemptions	Percentage of Tax Roll
Lowell, City of	\$ 160.78	\$ 7.63	\$ 176.04	\$ 38.57	\$ 7.63	26.24%
Grand Rapids, City of	6,707.12	123.17	6,953.46	931.20	140.96	15.42%
Bowne, Township of	176.72	-	176.72	20.22	-	11.44%
Gaines, Township of	1,226.49	85.09	1,396.67	-	107.58	7.70%
Cascade, Township of	2,039.58	32.59	2,104.76	111.54	32.59	6.85%
Walker, City of	1,465.90	30.79	1,527.48	67.42	34.05	6.64%
Sparta, Township of	355.14	7.76	370.66	15.51	7.76	6.28%
Rockford, City of	317.29	1.31	319.91	14.33	1.31	4.89%
Grandville, City of	839.99	4.50	848.99	34.58	4.68	4.62%
Solon, Township of	244.60	10.72	266.04	-	10.72	4.03%
Cedar Springs, City of	106.03	1.41	108.85	2.94	1.41	4.00%
Ada, Township of	1,287.79	22.06	1,331.91	22.74	22.06	3.36%
Alpine, Township of	521.61	16.69	554.99	-	17.88	3.22%
Caledonia, Township of	978.61	24.52	1,027.65	-	24.52	2.39%
Wyoming, City of	2,717.05	51.86	2,820.77	9.30	51.86	2.17%
Kentwood, City of	2,412.65	42.18	2,497.01	6.29	42.18	1.94%
Grand Rapids, Township of	1,334.77	-	1,334.77	23.28	-	1.74%
Tyrone, Township of	172.34	-	172.34	2.54	-	1.47%
Plainfield, Township of	1,735.77	-	1,735.77	24.09	-	1.39%
Vergennes, Township of	283.35	3.55	290.45	-	3.55	1.22%
Byron, Township of	1,610.50	7.66	1,625.82	-	7.66	0.47%
Algoma, Township of	624.81	1.53	627.87	-	1.53	0.24%
Spencer, Township of	177.67	-	177.67	-	-	-
East Grand Rapids, City of	897.18	-	897.18	-	-	-
Oakfield, Township of	286.82	-	286.82	-	-	-
Cannon, Township of	942.20	-	942.20	-	-	-
Courtland, Township of	456.71	-	456.71	-	-	-
Grattan, Township of	235.35	-	235.35	-	-	-
Lowell, Township of	309.35	-	309.35	-	-	-
Nelson, Township of	172.21	-	172.21	-	-	-
Totals	\$ 30,796.38	\$ 475.02	\$ 31,746.42	\$ 1,324.55	\$ 519.94	5.81%

Notes:

⁽¹⁾ Equal to the Ad Valorem Taxable Value plus two times the value of the IFT tax roll.

⁽²⁾ Includes captured tax increment values for all authorities created under State acts included in Attachment A under the caption titled "Tax Capture".

⁽³⁾ Includes abated Taxable Value for properties granted eligible status under State statutes identified in Attachment A under the caption titled "Tax Abatement".

⁽⁴⁾ Numbers may not add due to rounding

Attachment E
County of Kent, Michigan
2023 Report on Tax Capture by Tax Increment Authorities
September 1, 2024

Governmental Unit	2020⁽¹⁾	2021⁽¹⁾	2022⁽¹⁾	2023⁽¹⁾	Three-Year Percentage Change
Grand Rapids, City of ⁽²⁾	\$ 4,322,876	\$ 4,561,136	\$ 5,085,451	\$ 5,677,599	31.34%
Cascade, Township of	544,772	527,353	564,680	680,080	24.84%
Walker, City of	301,051	355,183	395,183	411,066	36.54%
Lowell, City of	154,547	173,345	189,215	235,169	52.17%
Grandville, City of	180,955	179,438	191,773	210,860	16.53%
Grand Rapids, Township of	18,006	22,690	100,901	141,952	688.34%
Ada, Township of	72,729	80,115	104,488	138,641	90.63%
Bowne, Township of	107,154	108,643	112,214	123,284	15.05%
Plainfield, Township of	93,364	88,848	92,031	99,511	6.58%
Sparta, Township of	72,173	75,403	83,150	94,570	31.03%
Rockford, City of	77,122	79,375	80,600	87,365	13.28%
Wyoming, City of	14,453	5,124	20,096	56,687	292.21%
Kentwood, City of	24,458	57,988	47,892	38,335	56.73%
Cedar Springs, City of	8,301	12,820	9,674	17,921	115.88%
Tyrone, Township of	20,468	23,240	13,414	15,505	-24.25%
Byron, Township of ⁽³⁾	19,975	17,552	21,236	-	-100.00%
Totals	\$ 6,032,405	\$ 6,368,254	\$ 7,111,999	\$ 8,028,545	33.09%

⁽¹⁾ Numbers may not add due to rounding

⁽²⁾ Effective January 26, 2017, Kent County, the City of Grand Rapids and the Grand Rapids Downtown Development Authority participate in a Gainsharing Agreement for voter-dedicated millage preservation, whereby the City of Grand Rapids will rebate the capture of certain voter-dedicated millages. The Tax Capture reported above is exclusive of rebates received in the amount of \$473,530 for the 2023 tax year.

⁽³⁾ For 2023 Township of Byron did not participate in tax capture

Attachment F
County of Kent, Michigan
2023 Tax Rolls
Tax "Capture" by Other Local Governments
September 1, 2024

Tax Collections⁽⁵⁾

Governmental Unit	DDA Only	4.1310 Mills Operating	0.7546 Mills Correction	0.5000 Mills Senior	0.0500 Mills Veterans	0.4206 Mills Zoo/Museum	0.2409 Mills Ready by Five	6.0971 Mills Total
Grand Rapids, City of	-	(1),(6) \$ 4,064,819	\$ 742,511	\$ 491,990	\$ 49,199	\$ 209,238	\$ 119,842	\$ 5,677,599
Cascade, Township of	x	460,778	84,169	55,771	5,577	46,914	26,870	680,080
Walker, City of	-	(2) 278,512	50,875	33,710	3,371	28,357	16,241	411,066
Lowell, City of	x	159,335	29,105	19,285	1,929	16,223	9,292	235,169
Grandville, City of	-	(2) 142,865	26,097	17,292	1,729	14,546	8,331	210,860
Grand Rapids, Township of	-	(3) 96,177	17,568	11,641	1,164	9,792	5,609	141,952
Ada, Township of	-	(3) 93,935	17,159	11,369	1,137	9,564	5,478	138,641
Bowne, Township of	x	83,529	15,258	10,110	1,011	8,505	4,871	123,284
Plainfield, Township of	x	(4) 99,511	-	-	-	-	-	99,511
Sparta, Township of	x	64,076	11,704	7,755	775	6,523	3,736	94,570
Rockford, City of	-	(2) 60,661	10,250	6,791	679	5,712	3,272	87,365
Wyoming, City of	-	(2) 47,424	968	641	64	4,826	2,763	56,687
Kentwood, City of	-	(3) 38,333	1	0	0	0	0	38,335
Cedar Springs, City of	-	(2) 11,965	2,083	1,380	1,277	1,161	55	17,921
Tyrone, Township of	x	10,262	1,874	1,242	124	1,045	958	15,505
Byron, Township of	x	(4),(7) -	-	-	-	-	-	-
Totals		\$ 5,712,184	\$ 1,009,622	\$ 668,978	\$ 68,035	\$ 362,406	\$ 207,318	\$ 8,028,545

(1) DDA, Brownfield, Monroe North TIFA, Smartzone, CIA

(2) DDA, Brownfield

(3) Brownfield Capture only

(4) Limited to Actual Operating Millage Levied (if applicable)

(5) Numbers may not add due to rounding

(6) Effective January 26, 2017, Kent County, the City of Grand Rapids and the Grand Rapids Downtown Development Authority participate in a Gainsharing Agreement for voter-dedicated millage preservation, whereby the City of Grand Rapids will rebate the capture of certain voter-dedicated millages. The Tax Capture reported above is exclusive of rebates received in the amount of \$473,530 for the 2023 tax year.

(7) For 2023 Township of Byron did not participate in tax capture

Attachment G
County of Kent, Michigan
Tax "Exemption" Granted by Other Local Governments
Comparison of Calendar Year Levies
September 1, 2024

<u>Selected Governmental Units</u>	<u>2022</u>	<u>2023</u>	<u>Change</u>	<u>Percentage Change</u>
Grand Rapids, City of	\$ 433,746	\$ 483,974	\$ 50,228	11.58%
Gaines, Township of	422,105	396,542	(25,563)	-6.06%
Wyoming, City of	159,699	158,096	(1,603)	-1.00%
Kentwood, City of	119,002	128,589	9,587	8.06%
Walker, City of	102,540	113,728	11,189	10.91%
Cascade, Township of	93,374	99,339	5,965	6.39%
Caledonia, Township of	76,235	74,745	(1,490)	-1.95%
Ada, Township of	69,626	67,262	(2,364)	-3.39%
Alpine, Township of	66,514	58,161	(8,353)	-12.56%
Solon, Township of	12,673	32,676	20,002	157.83%
Sparta, Township of	20,528	23,666	3,138	15.28%
Byron, Township of	22,856	23,363	507	2.22%
Lowell, City of	19,052	23,257	4,205	22.07%
Grandville, City of	14,792	14,821	30	0.20%
Vergennes, Township of	10,318	10,834	516	5.00%
Algoma, Township of	4,444	4,667	222	5.00%
Cedar Springs, City of	6,417	4,303	(2,114)	-32.94%
Rockford, City of	4,285	3,994	(290)	-6.77%
Plainfield, Township of	1,035	-	(1,035)	-100.00%
Tyrone, Township of	5	-	(5)	-100.00%
Totals	<u>\$ 1,659,246</u>	<u>\$ 1,722,018</u>	<u>\$ 62,772</u>	<u>3.78%</u>

Attachment H
County of Kent, Michigan
2020 / 2023 Tax Roll
Change in Percentage of Tax Roll Subject to Capture/Abatement
September 1, 2024

<u>Selected Governmental Units</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Three-year Percentage Change</u>
Lowell, City of	21.82%	23.04%	23.66%	26.24%	4.42%
Grand Rapids, City of	14.18%	14.34%	15.00%	15.42%	1.24%
Bowne, Township of	11.23%	11.20%	11.05%	11.44%	0.21%
Gaines, Township of	10.59%	10.36%	9.03%	7.70%	-2.88%
Cascade, Township of	6.87%	6.33%	6.38%	6.85%	-0.02%
Walker, City of	7.30%	7.40%	6.75%	6.64%	-0.66%
Sparta, Township of	5.62%	5.85%	5.87%	6.28%	0.66%
Rockford, City of	5.38%	5.27%	5.04%	4.89%	-0.49%
Grandville, City of	4.74%	4.53%	4.50%	4.62%	-0.12%
Solon, Township of	0.00%	0.00%	1.79%	4.03%	4.03%
Cedar Springs, City of	4.32%	4.53%	3.65%	4.00%	-0.32%
Ada, Township of	3.10%	3.12%	3.22%	3.36%	0.26%
Alpine, Township of	4.82%	4.19%	3.84%	3.22%	-1.60%
Caledonia, Township of	2.37%	2.29%	2.65%	2.39%	0.02%
Wyoming, City of	2.66%	2.30%	2.12%	2.17%	-0.49%
Kentwood, City of	2.27%	2.31%	2.01%	1.94%	-0.33%
Grand Rapids, Township of	0.26%	0.32%	1.34%	1.74%	1.48%
Tyrone, Township of	2.36%	2.58%	1.39%	1.47%	-0.89%
Plainfield, Township of	1.65%	1.47%	1.42%	1.39%	-0.27%
Vergennes, Township of	0.83%	1.26%	1.28%	1.22%	0.39%
Byron, Township of	0.91%	0.62%	0.85%	0.47%	-0.44%
Algoma, Township of	0.29%	0.27%	0.25%	0.24%	-0.05%
Total - All Units	<u>5.68%</u>	<u>5.62%</u>	<u>5.72%</u>	<u>5.81%</u>	<u>0.13%</u>