

| City | Year Adopted | Tax Rates | | | 2007 Net Collections | Millage Levied by City |
|---------------------------|--------------|-----------|-------------|-------------|----------------------|------------------------|
| | | Resident | Corporation | Nonresident | | |
| Albion (9,144) | 1972 | 1% | 1% | .5% | \$ 1,166,212.00 | 17.8739 |
| Battle Creek (53,364) | 1967 | 1% | 1% | .5% | \$ 12,986,601.00 | 14.5260 |
| Big Rapids (10,849) | 1970 | 1% | 1% | .5% | \$ 1,744,354.00 | 10.2000 |
| Detroit (951,270) | 1962 | 2.5% | 1.3% | 1.25% | \$ 288,602,801.00 | |
| Flint (124,943) | 1965 | 1% | 1% | .5% | \$ 18,287,407.00 | 16.1000 |
| Grand Rapids (197,800) | 1967 | 1.3% | 1.3% | .65% | \$ 55,825,629.00 | 8.3709 |
| Grayling (1,952) | 1972 | 1% | 1% | .5% | \$ 450,793.00 | 14.8000 |
| Hamtramck (22,976) | 1962 | 1% | 1% | .5% | \$ 1,539,310.00 | 19.5961 |
| Highland Park (16,746) | 1966 | 2% | 2% | 1.0% | \$ 2,456,977.00 | 22.2758 |
| Hudson (2,499) | 1971 | 1% | 1% | .5% | \$ 347,979.00 | 11.6419 |
| Ionia (10,569) | 1994 | 1% | 1% | .5% | \$ 1,524,869.00 | 7.3992 |
| Jackson (36,616) | 1970 | 1% | 1% | .5% | \$ 6,988,033.00 | 14.089 |
| Lansing (119,128) | 1968 | 1% | 1% | .5% | \$ 28,498,221.00 | 15.4400 |
| Lapeer (9,072) | 1967 | 1% | 1% | .5% | \$ 2,269,755.00 | 9.8000 |
| Muskegon (40,105) | 1993 | 1% | 1% | .5% | \$ 7,547,679.00 | 11.6904 |
| Muskegon Heights (12,049) | 1990 | 1% | 1% | .5% | \$ 861,412.00 | 16.8500 |
| Pontiac (66,337) | 1968 | 1% | 1% | .5% | \$ 12,392,508.00 | 15.5000 |
| Port Huron (32,338) | 1969 | 1% | 1% | .5% | \$ 6,680,196.00 | 16.0869 |
| Portland (3,789) | 1969 | 1% | 1% | .5% | \$ 635,111.00 | 13.6574 |
| Saginaw (61,799) | 1965 | 1.5% | 1.5% | .75% | \$ 13,134,033.00 | 14.2586 |
| Springfield (5,189) | 1989 | 1% | 1% | .5% | \$ 745,954.00 | 15.0000 |
| Walker (21,842) | 1988 | 1% | 1% | .5% | \$ 7,825,845.00 | 1.3300 |
| Total: | | | | | \$ 472,511,679.00 | |

*Net collections are made up of the total tax due less the refunds issued.

22 Michigan Cities have a Municipal Income Tax

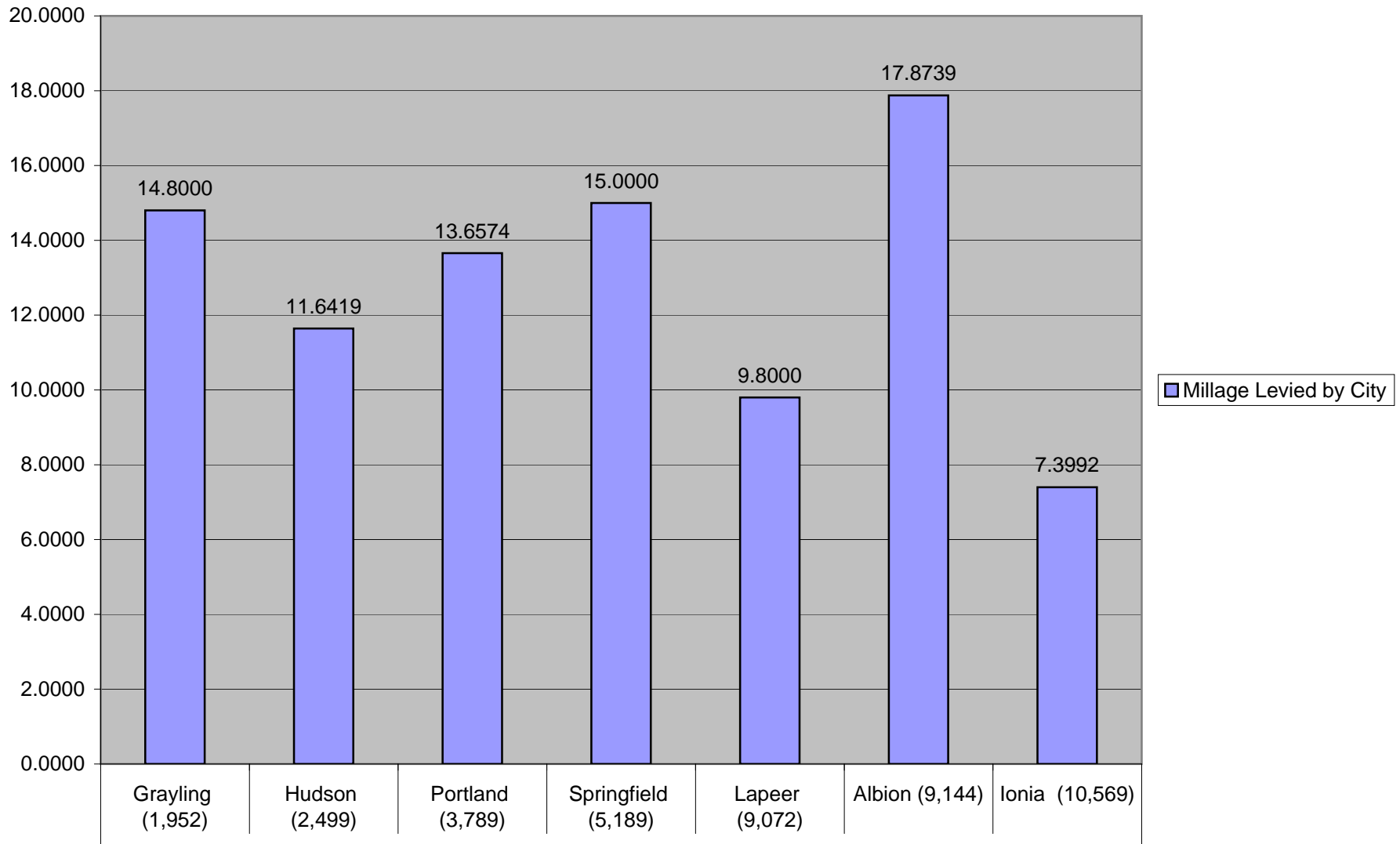
18 Cities with populations with less than 70,000

12 Cities with population with less than 25,000

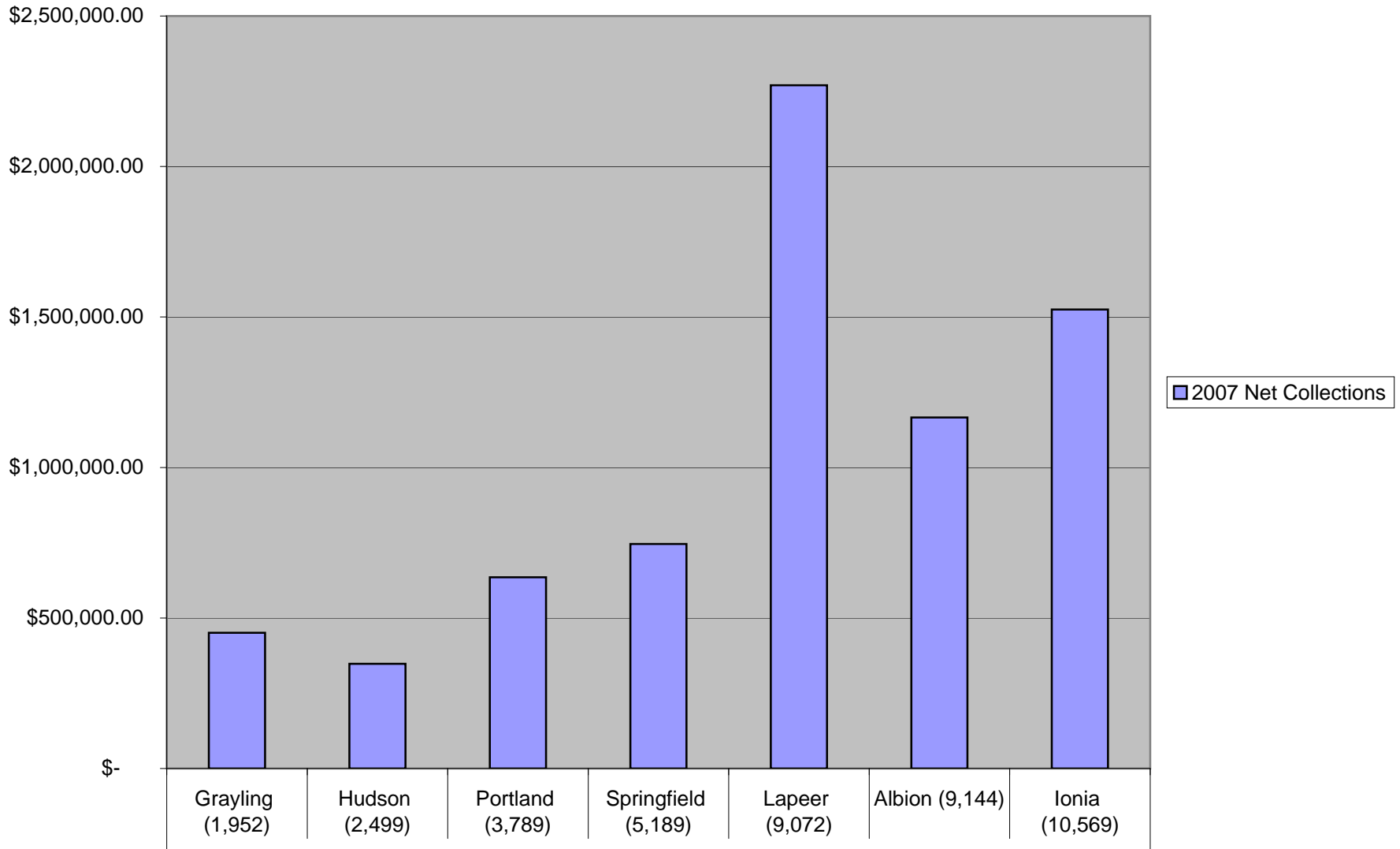
6 Cities with population with less than 10,000

4 Cities with population with less than 6,000

Millage Levied by City



2007 Net Collections



| City | Tax Rates | | | 2007 Net Collections | Millage Levied by City | Exemption Rate |
|---------------------|-----------|-------------|-------------|----------------------|------------------------|----------------|
| | Resident | Corporation | Nonresident | | | |
| Grayling (1,952) | 1% | 1% | .5% | \$ 450,793.00 | 14.8000 | 3000 |
| Hudson (2,499) | 1% | 1% | .5% | \$ 347,979.00 | 11.6419 | 1000 |
| Portland (3,789) | 1% | 1% | .5% | \$ 635,111.00 | 13.6574 | 1000 |
| Springfield (5,189) | 1% | 1% | .5% | \$ 745,954.00 | 15.0000 | 1500 |
| Lapeer (9,072) | 1% | 1% | .5% | \$ 2,269,755.00 | 9.8000 | 600 |
| Albion (9,144) | 1% | 1% | .5% | \$ 1,166,212.00 | 17.8739 | 600 |
| Ionia (10,569) | 1% | 1% | .5% | \$ 1,524,869.00 | 7.3992 | 700 |
| Average: | | | | \$ 1,020,096.14 | 12.88 | \$ 1,200.00 |

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22 Michigan Cities have a Municipal Income Tax

18 Cities with populations with less than 70,000

12 Cities with population with less than 25,000

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Seven Smallest Cities with an income tax in Michigan, all have the same income tax rates.