

**2012 TAX RATE REQUEST  
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

|                       |                       |      |               |               |
|-----------------------|-----------------------|------|---------------|---------------|
| County                | <b>CALHOUN</b>        | 2012 | Taxable Value | 3,537,243,350 |
| Local Government Unit | <b>CALHOUN COUNTY</b> |      |               |               |

**PLEASE READ THE  
INSTRUCTIONS ON  
THE REVERSE SIDE  
CAREFULLY.**

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.

The following tax rates have been authorized for levy on the tax roll for: 2012

| (1)                                | (2)                | (3)              | (4)  | (5)  | (6)  | (7)  | (8)                                   | (9)                                    | (10)                                  | (11)                                  | (12)                                  |
|------------------------------------|--------------------|------------------|--|--|--|--|---------------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|
| Source                             | Purpose of Millage | Date of Election | Original Millage Authorized by Election, Charter, etc. | 2012 Millage Rate Permanently Reduced by MCL 211.34d | 2012 Current Year Millage Reduction Fraction | 2012 Millage Rate Permanently Reduced by MCL 211.34d | Sec. 211.34 Millage Rollback Fraction | Maximum allowable Millage Rate*        | Millage Requested to be Levied July 1 | Millage Requested to be Levied Dec. 1 | Expiration Date of Millage Authorized |
| SEPARATE MILLAGE LIMITATIONS VOTED | OPERATING          | 11/7/1972        | 5.5600   | 5.3779   | 1.0000                                       | 5.3779   | 1.0000                                | 5.3779                                 | 5.3779                                |                                       | None                                  |
| EXTRA VOTED                        | MEDICAL CARE       | 8/6/2005         | 0.2482   | 0.2482   | 1.0000                                       | 0.2482   | 1.0000                                | 0.2482                                 |                                       | 0.2482                                | 12/31/2012                            |
| EXTRA VOTED                        | SENIOR             | 8/3/2010         | 0.7452   | 0.7452   | 1.0000                                       | 0.7452   | 1.0000                                | 0.7452                                 |                                       | 0.7452                                | 12/3/2020                             |
|                                    |                    |                  |  |  |  |  |                                       | <b>Total Authorized (exclude debt)</b> | 6.3713                                |                                       |                                       |

|             |                                      |         |       |                              |      |                      |
|-------------|--------------------------------------|---------|-------|------------------------------|------|----------------------|
| Prepared by | <b>Bonnie Payton</b> 6/11/2012 11:28 | CO-SIGN | Title | <b>Equalization Director</b> | Date | <b>June 21, 2012</b> |
|-------------|--------------------------------------|---------|-------|------------------------------|------|----------------------|

As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

|                                      |           |           |      |
|--------------------------------------|-----------|-----------|------|
| <input type="checkbox"/> Clerk       | Signature | Type Name | Date |
| <input type="checkbox"/> Secretary   |           |           |      |
| <input type="checkbox"/> Chairperson | Signature | Type Name | Date |
| <input type="checkbox"/> President   |           |           |      |

\*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

# CALHOUN COUNTY EQUALIZATION DEPARTMENT

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TO: Calhoun County Board of Commissioners

FROM: Bonnie Payton, Director of Equalization

DATE: June 21, 2012

SUBJECT: Calhoun County 2012 Summer and Winter Property Tax Resolutions

## **RECOMMENDED COUNTY BOARD OF COMMISSIONER ACTION**

It is recommended that the County Board of Commissioners approve the attached resolutions to levy Calhoun County summer and winter property taxes in 2012.

## **BACKGROUND**

The General Property Tax Act, Public Act 206 of 1893, as amended, authorizes the County to levy property taxes. Public Act 357 of 2004 (Michigan Compiled Law 211.44a) amended the General Property Tax Act to require that all Michigan Counties levy a summer property tax for all of the mills authorized for the County through a separate tax limitation vote. In accordance with Public Act 357 of 2004, the County shall levy 5.3779 mills with the summer 2012 levy. The County's remaining millages of 0.2482 mills for medical care and 0.7452 mills for senior services are planned to be levied in the winter of 2012.

Also attached to this communication is Form L-4029, 2012 Tax Rate Request, for the County which has been prepared to correspond to the attached resolutions. The County met the requirements of Michigan Compiled Law 211.24e ("Truth In Taxation") by complying with Section 16 of the Uniform Budgeting and Accounting Act when the County's budget was presented and adopted in December of 2011. For this reason, no separate Truth-In-Taxation is required for the County for 2012. A certified copy of Form L-4029 will be provided to local treasurers so that the County's summer and winter millage can be timely levied.

## **BUDGETARY/STAFFING IMPACTS**

The effect of these resolutions is already reflected in the County's 2012 budget.

## **SUMMARY**

It is requested that the Board of Commissioners approve the attached resolutions.

attachments (3)

**RESOLUTION TO LEVY 2012 CALHOUN COUNTY SUMMER PROPERTY TAXES  
PURSUANT TO PUBLIC ACT 357 OF 2004  
AND NOTICE OF CERTIFICATION OF COUNTY SUMMER TAX LEVY**

WHEREAS, Calhoun County is authorized under the General Property Tax Act , Public Act 206 of 1893, as amended, to levy County property taxes; and

WHEREAS, a public hearing concerning the budget was held on December 15, 2011; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2012 Appropriations Act on December 15, 2011.

WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being Michigan Compiled Law 211.44a, to require all Michigan Counties to levy summer property taxes, with the full amount of the mills authorized for the County through a separate tax limitation vote to be levied and collected as a summer tax levy in 2012.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Public Act 357 of 2004, the 2012 Calhoun County operating taxes shall be levied and collected on July 1, 2012 at the rate of 100 percent of the mills authorized for the County through a separate tax limitation vote after the application of the "Headlee" millage reduction fraction required under Michigan Compiled Law 211.34d, or 5.3779 mills; and

BE IT FURTHER RESOLVED that the Treasurer of each City, Village, and Township in Calhoun County is directed to account for and deliver all the total 2012 County operating taxes in accordance with the provisions of Public Act 357 of 2004; and

BE IT FURTHER RESOLVED that this resolution constitutes certification of the summer taxes by the County and authorizes collection of the County operating taxes on July 1, 2012, at the rate of 100 percent of the mills authorized for the County through a separate tax limitation vote after application of the Headlee millage reduction fraction, or 5.3779 mills; and

BE IT FURTHER RESOLVED that the Equalization Department, on behalf of the Clerk of the Board of Commissioners, shall deliver a copy of this resolution to the County Treasurer and a copy to the Supervisor/Treasurer of each City, Village, and Township in Calhoun County.

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Art Kale, Chair  
Calhoun County Board of Commissioners  
June 21, 2012

**RESOLUTION TO LEVY 2012 CALHOUN COUNTY WINTER PROPERTY TAXES  
PURSUANT TO PUBLIC ACT 357 OF 2004  
AND NOTICE OF CERTIFICATION OF COUNTY WINTER TAX LEVY**

WHEREAS, Calhoun County is authorized under the General Property Tax Act , Public Act 206 of 1893, as amended, to levy County property taxes; and

WHEREAS, a public hearing concerning the budget was held on December 15, 2011; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2012 Appropriations Act on December 15, 2011; and

WHEREAS, Calhoun County's maximum authorized millage for 2012 is 6.3713 mills , including all summer and winter levies for the County, after application of the 'Headlee' millage reduction fraction required under Michigan Compiled Law (MCL) 211.34d; and

WHEREAS, Calhoun County's 2012 maximum authorized millage rate of 6.3713 mills consists of 5.3779 mills authorized through a separate tax limitation vote for General Operations, 0.2482 mills for the County's medical care facility, and 0.7452 mills to provide senior services; and

WHEREAS, as required by Public Act 357 of 2004, being MCL 211.44a, 100 percent of the mills authorized for the County through a separate tax limitation vote, or 5.3779 mills, are to be levied with the summer taxes in 2012; and

WHEREAS, the County's medical care facility millage and millage to provide services for seniors remain to be levied with the winter levy in 2012, those millages being 0.2482 mills and 0.7452 mills, respectively;

NOW, THEREFORE, BE IT RESOLVED that a total 2012 millage rate for Calhoun County of 6.3713 mills is hereby adopted; and

BE IT FURTHER RESOLVED that the 2012 Calhoun County winter tax levy shall consist of the following two individual millage levies, with the total 2012 winter levy of the County being 0.9934 mills as follows:

|   |   |
|---|---|
|   | 0.2482 mills for medical care             |
| + | <u>0.7452 mills for senior services</u>   |
|   | <b>0.9934 mills for total winter levy</b> |

BE IT FURTHER RESOLVED that this resolution constitutes certification of Calhoun County's two winter millages shown above and authorizes the collection of these taxes on December 1, 2012; and

BE IT FURTHER RESOLVED that the Treasurer of each City, Village, and Township in Calhoun County is directed to account for and deliver all the total 2012 County operating taxes in accordance with the provisions of Public Act 357 of 2004; and

BE IT FURTHER RESOLVED that the Equalization Department, on behalf of the Clerk of the Board of Commissioners, shall deliver a copy of this resolution to the County Treasurer and a copy to the Supervisor/Treasurer of each City, Village, and Township in Calhoun County.

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Art Kale, Chair  
Calhoun County Board of Commissioners  
June 21, 2012