



**CALHOUN COUNTY
EQUALIZATION DEPARTMENT**

David G. Jager, Equalization Director
John K. Hippensteel, Deputy Equalization Director

315 West Green Street
Marshall, Michigan 49068

Telephone: 269-781-0745
Facsimile: 269-781-0647

June 20, 2008

Dear Clerk:

Please find enclosed a copy of a signed Form L-4029, 2008 Tax Rate Request, for Calhoun County, in accordance with Michigan Compiled Law 211.44a. Calhoun County will be levying 5.3779 mills with the summer 2008 levy for general operations. The County's extra-voted millages for medical care (0.2482 mills) and for senior services (0.7452 mills) are both levied in the winter. Also enclosed are copies of separate resolutions approved by the County Board of Commissioners to impose summer and winter property tax levies in 2008.

Should you have questions regarding this matter, please contact me at 269-781-0747.
Thank you for your attention to this matter.

Sincerely,

John Hippensteel
Deputy Director of Equalization

enclosures (3)

A handwritten signature in cursive script that reads "John Hippensteel".

John Hippensteel
Deputy Director of Equalization

**RESOLUTION TO LEVY 2008 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 6, 2007; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2008 Appropriations Act on December 20, 2007; and

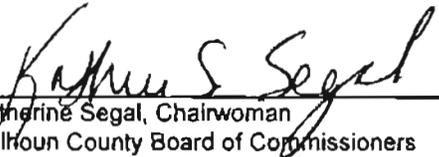
WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being Michigan Compiled Law 211.44a, to require all Michigan Counties to levy summer property taxes, with the summer tax levies for 2005 and 2006 to be in the amount of one-third and two-thirds, respectively, of the mills authorized for the County through a separate tax limitation vote, and 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 2007 and subsequent years;

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Public Act 357 of 2004, the 2008 Calhoun County operating taxes shall be levied and collected on July 1, 2008, 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 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 of the total 2008 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 levy of taxes by the County and authorizes collection of the County operating taxes on July 1, 2008, 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 County Clerk shall deliver a copy of this resolution by first-class mail to the Treasurer of each City, Village, and Township in Calhoun county.



Katherine Segal, Chairwoman
Calhoun County Board of Commissioners
June 19, 2008

**RESOLUTION TO LEVY 2008 CALHOUN COUNTY WINTER PROPERTY TAXES
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 6, 2007; and

WHEREAS, the Calhoun County Board of Commissioners adopted a fiscal year 2008 Appropriations Act on December 20, 2007; and

WHEREAS, Calhoun County's maximum authorized millage for 2008 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 2008 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 2008; 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 2008, those millages being 0.2482 mills and 0.7452 mills, respectively;

NOW, THEREFORE, BE IT RESOLVED that a total 2008 millage rate for Calhoun County of 6.3713 mills is hereby adopted; and

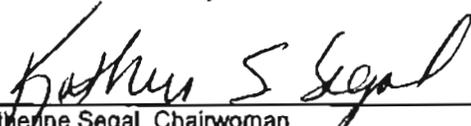
BE IT FURTHER RESOLVED that the 2008 Calhoun County winter tax levy shall consist of the following two individual millage levies, with the total 2008 winter levy of the County being 0.9934 mills as follows:

0.2482 mills for medical care
+ 0.7452 mills for senior services
0.9934 mills for total winter levy

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, 2008; and

BE IT FURTHER RESOLVED that these taxes shall be levied and collected and that the Treasurer of each City, Village, and Township in Calhoun county is directed to account for and deliver these collected County taxes in accordance with applicable law; and

BE IT FURTHER RESOLVED that the County Clerk shall deliver a copy of this resolution by first-class mail to the Treasurer of each City, Village, and Township in Calhoun county.



Katherine Segal, Chairwoman
Calhoun County Board of Commissioners
June 19, 2008

2008 Tax Rate Request (This form must be completed and submitted on or before September 30, 2008)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County Calhoun	2008 Taxable Value of ALL Properties in the Unit as of 3954# 3,611,664,100
Local Government Unit Calhoun County	For LOCAL School Districts: 2008 Taxable Value of Non-Homestead and Non-Qualified Agricultural Properties if a millage is Levied Against Them. Not applicable

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 2008 tax roll.

(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.	2007 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2008 Current Year "Headlee" Millage Reduction Fraction	2008 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy *	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	0.0000	None
Extra-Voted Millage	Medical Care	8/8/2006	0.2482	0.2482	1.0000	0.2482	1.0000	0.2482	0.0000	0.2482	12/31/2012
Extra-Voted Millage	Senior Services	8/8/2006	0.7452	0.7452	1.0000	0.7452	1.0000	0.7452	0.0000	0.7452	12/31/2010

Prepared by John Hippensteel	Telephone Number 269-781-0747	Title of Preparer Deputy Director of Equalization	Date June 9, 2008
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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, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature <i>Anne B. Norlander</i>	Type Name Anne B. Norlander	Date 6-20-08
<input type="checkbox"/> Secretary			
<input checked="" type="checkbox"/> Chainwoman	Signature <i>Katherine Segal</i>	Type Name Katherine Segal	Date 6-19-08
<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. The requirements of MCL 211.24e must be met prior to levying 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 regarding where to find the millage rate used in column (5).