

School District of the City of Pontiac

Kelley Williams, Superintendent

PONTIAC BOARD OF EDUCATION Agenda Item Request Form

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_	Discussion	Presenter(s):	Mrs. Kelley Williams, Superintendent
Purpose:	X Action		Ms. Cyndi Willoughby, Director of Business Services
	Report	Attachment(s):	L-4029 2017 Tax Rate Request
Cantract	Naw	De and Marking	
Contract:	New	Board Meeting	
V NI/A	Renewal	Date:	
_X N/A	Extension/		
	Modification	e e	19 June 2017
		l	
Agenda Item:	L-4029 2017 Tax Rate	Request	
	und/Rationale: Under To ch will not exceed the max		Section 211.24e, the governing body may decide to levy e allowed.
The Propo	sed Tax Levy to be applied	as of July 1, 2017 wil	ll be as follows:
GEF:	18.000 mils (Non-F	Inmestead) evne	ected Revenue \$27,876,815
CPF:	2.870 mils (Sinkin		ected Revenue \$ 7,001,558
Judgment	1.7	- , ,	ected Revenue \$ 825,697
Funding	Source/Account Numb	er/s: N/A	
Recomm	endation: It is the recom	mendation of this Adn	ninistration to move the 2017 Tax Rate Request (L-4029) to the
	ard Meeting of June 19, 20		. ,
Superinter	and Finance Da	te June 2017	Human Resources Date Ourriculum & Instruction Date
Board Vote Ayes: Nays:	: oproved: ☐ Yes ☐ No		Supported By:

Michigan Department of Treasury 614 (Rev. 01-17)

2017 Tax Rate Request (This form must be completed and submitted on or before September 30, 2017) MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

ORIGINAL TO: County Clerk(s) COPY TO: Equalization Department(s) COPY TO: Each township or city clerk

L-4029

Carefully read the instructions on page 2.

i D			(12) Expiration Date of Millage Authorized							ff ulletin 3 of sction.	distance
	tural, Qualified Forest,	ving tax rates have	(11) Millage Requested to be Levied Dec. 1	-						Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2017 for instructions on completing this section. Total School District Operating	0,150
	nce, Qualified Agricul	:11.119. The follow	(10) Millage Requested to be Levied July 1					1111	Date	Local School District Use Only. Comrequesting millage to be levied. See 2017 for instructions on completing Total School District Operating	O. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
2-17	Principal Resider	a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have	(9) Maximum Allowable Millage Levy *						Title of Preparer	peen ,	_
in the Unit as of 5-2:	cable Value excluding ersonal Properties.		(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction							ed tax levy rates har also been reduceraled Harmless) Mill	
atory; Penalty applies. 2017 Taxable Value of ALL Properties in the Unit as of 5-22-17	For LOCAL School Districts: 2017 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.		2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"							CERTIFICATION: 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 thestate 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).	
Filing is mandatory; Penalty applies. 2017 Taxable Value o	For LOCAL S Industrial Per	roperty tax is levied	(6) 2017 Current Year "Headlee" Millage Reduction Fraction			phi c				amed above, we cer 1), and that the requ nool districts which Is	
		f government for which	(5) ** 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"			717			Telephone Number	I government unit ne (Article 9, Section 3 and, for LOCAL sch	
ions 211.24e, 211 Levies Taxes	٨		(4) Original Millage Authorized by Election Charter, etc.							ves for the loca ate constitution 11.24e, 211.34	
of MCL Sect	g Millage Lev		(3) Date of Election							epresentati / with thest. Sections 2	
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. County(ies) Where the Local Government Unit Levies Taxes	Local Government Unit Requesting Millage Levy	This form must be completed for each unit o been authorized for levy on the 2017 tax roll.	(2) Purpose of Millage	7000						CERTIFICATION: As the representatives for the local government un reduced, if necessary to comply with thestate constitution (Article 9, Sections 211.24e, 211.34 and, for LOCAL 380.1211(3).	
This form is is: County(ies) W	Local Governr	This form m been author	(1) Source					, , , , , , , , , , , , , , , , , , ,	Prepared by	CERTIFIC, reduced, if ne necessary, to 380.1211(3).	Γ

* 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.

For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal

Date

Print Name

Signature

Chairperson President

For Commercial Personal

For all Other

** IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).

Instructions For Completing Form 614 (L-4029) 2017 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 3 of 2017 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2016 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2016 permanently reduced rate can be found in column 7 of the 2016 Form L-4029. For operating millage approved by the voters after April 30, 2016, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), 2017 Millage Reduction Fraction Calculations Worksheet. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2017 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2017. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2017 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2017 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2017 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calulated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 3 of 2017. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2017 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 3 of 2017. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.



School District of the City of Pontiac

Truth in Budget & Taxation Hearing

Purpose of the Hearing:

- School District of the City of Pontiac is conducting this hearing in order to provide our community an opportunity to express their thoughts, suggestions, or concerns, on our proposed fiscal year 2018 General Fund Budget, the underlying tax levy (L-4029) supporting it and to comply with existing law.
- 2. Compliance with "The General Property Tax Act"
 - a. Public Act 206 of 1893
 - i. Section 211.24e(3) "Truth in Taxation"
- 3. Compliance with the "Uniform Budgeting and Accounting Act"
 - a. Public Act 2 of 1968
 - i. 141.436 General Appropriations Act; requirements; etc.
 - 1. Section 16 "The Truth in Budgeting Act"
- 4. We are proposing a tax levy (L-4029) to be applied on all applicable qualifying property as of July 1, 2017. Levy with the estimated tax revenue is:

a.	General Fund Revenue estimate:	18.00 mills	\$2	7,876,815
b.	Sinking Fund Revenue estimate:	2.87 mills	\$	7,001,558
c.	MESSA Judgment Levy estimate:	.40 mills	\$	825,697

5. 1 mill of tax levy on a parcel of property with a taxable value of \$100,000 will produce \$100 of tax revenue.