

Equalization Department

=====Alpena County, Michigan=====

720 W Chisholm St Ste #5
Alpena MI 49707
Phone: (989) 354-9560

Ted Somers, Director

DATE: June 29, 2021

SUBJECT: 2021 Millage Levy

Honorable Board of Commissioners,

Under Truth in Taxation: If a taxing unit wishes to levy more than the maximum authorized rate after reduction of MCL 211.34 and MCL 211.34d they must hold a "Truth in Taxation Hearing" or a "Budget Hearing", which said Budget Hearing was held on November, 2020

This year the "Headlee" MCL 211.34d millage reduction fraction is 0.9986 since a millage rate does not increase without a vote of the public the 2021 Millage reduction fraction will be 0.9986.

The calculation for the "Truth in Taxation" MCL 211.24e or Base Tax Rate Fraction (BTRF) is 0.9848. When multiplied by the total number of millage the County is proposing to levy, will create a rate less than the millage rate the County levied last year. Therefore the County is required to hold a "Truth in Taxation Hearing".

County proposes to Levy for 2021:

County Operating	4.7936	July	1,	2021
Library	0.7489	December	1,	2021
Library	0.2496	December	1,	2021
Ambulance	1.4979	December	1,	2021
County Jail	0.9986	December	1,	2021
Older Persons 1	0.5386	December	1,	2021
Older Persons 2	0.0105	December	1,	2021
Veterans	0.2097	December	1,	2021
Recreational	0.4993	December	1,	2021
COUNTY PROPOSES TO LEVY:	9.5467			

Therefore it is my recommendation to levy the above said millage's for Alpena County at the June 29, 2021 Board of Commissioners meeting.

If you should have any questions please contact me.

Ted Somers, Director

Alpena County, Equalization Department

Cc: Kim Ludlow, County Treasurer
Bonnie Friedrichs, County Clerk
Tammy Bates, Executive Manager

Including Millage Reduction Fraction Calculations Not Specifically Assigned to the County Equalization Director by Law

County: ALPENA

Taxing Jurisdiction: ALPENA COUNTY

2020 Total Taxable Value.....961,168,940
 Losses.....9,641,595
 Additions.....18,493,128
 2021 Total Taxable Value Based on SEV.....984,674,428
 2021 Total Taxable Value Based on Assessed Value (A.V.).....984,674,428
 2021 Total Taxable Value Based on CEV.....984,674,428

NOTE: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Section 211.34d, MCL, "Headlee" (for each unit of local government)

$$\frac{(961,168,940 - 9,641,595) \times \text{Inflation Rate of } 1.014}{(984,674,428 - 18,493,128)} = \frac{0.9986}{\text{Fraction (Headlee)}} = \text{2021 Millage Reduction}$$

See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions.

See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

2a. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2021 only)

$$\frac{2021 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2021 \text{ Total Taxable Value Based on SEV for all Classes}} = \frac{1.0000}{\text{(Truth in Assessing)}} = \text{2021 Rollback Fraction}$$

See State Tax Commission Bulletin 3 of 2015 for more information regarding this calculation.

2b. Section 211.34, MCL, "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2021 only)

$$\frac{2021 \text{ Total Taxable Value Based on CEV for all Classes}}{2021 \text{ Total Taxable Value Based on SEV for all Classes}} = \frac{1.0000}{\text{(Truth in County Equalization)}} = \text{2021 Rollback Fraction}$$

See State Tax Commission Bulletin 3 of 2015 for more information regarding this calculation.

3. Section 211.24e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2020 only)

$$\frac{(961,168,940 - 9,641,595)}{(984,674,428 - 18,493,128)} = \frac{0.9848}{\text{(Truth in Taxation)}} = \text{2021 Base Tax Rate Fraction}$$

Use the same amounts for additions and losses as were used for the 211.34d ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2020 Operating Rate levied.

Notice of Public Hearing on Increasing Property Taxes

The: County of Alpena
name of governing body name of taxing unit
will hold a public hearing on a proposed increase of 0.2659 mills in the operating tax
millage rate to be levied on property in , 2021 -

The hearing will be held on: Tuesday, June 29, 2021 at 1:00 PM
day date time a.m./p.m.
at: ZOOM Virtual Full Board Meeting, alpenacounty.org
place address

The date and location of the meeting to take action on the proposed additional millage will be announced at this public meeting.

If adopted, the proposed additional millage will increase operating revenues from ad valorem property taxes 2.87% over such revenues generated by levies permitted

without holding a hearing. If the proposed additional millage rate is not approved, the operating revenue will increase by -0.55% over the preceding year's operating revenue.

The taxing unit publishing this notice, and identified below, has complete authority to establish the number of mills to be levied from within its authorized millage rate.

This notice is published by:

ALPENACOUNTY
name of taxing unit
720 W Chisholm St
street address
Alpena, MI 49707-2453
city, state, zip
989-354-9520
phone

TRUTH IN TAXATION NOTICE

INSTRUCTIONS TO LOCAL GOVERNMENTS

STARTING IN 1996, this notice is not required if the local taxing unit complies with section 16 of the Uniform Budgeting and Accounting Act, PA 2 of 1978 as amended, being section 141.436 of the Michigan Compiled Laws. If a local taxing unit does not comply with section 16 of the Uniform Budgeting and Accounting Act, the following instructions still apply.

MCL, Section 211.24e as amended by P.A. 75 of 1991 requires that notice of a public hearing be published by a local taxing unit which proposes to increase operating tax levies over the maximum amount allowed to be levied without a hearing. Notice may be published alone or included with the notice of public hearing on a unit's budget held pursuant to MCL, Section 141.412. The preceding model notice fulfills the requirements under MCL, Section 211.24e. It can be completed with all the information provided and forwarded to the appropriate newspaper for publication.

Other pertinent information can be included in the notice. This sample notice form meets minimum legal requirements.

In addition to publishing requirements, the notice must be posted at the principal office of the taxing unit.

The notice must be published in a newspaper of general circulation in the taxing unit. Publication must occur six or more days before the public hearing.

The proposed additional millage rate must be established by a resolution adopted by the governing body of the taxing unit before it conducts the public hearing.

Not more than ten days after public hearing, a taxing unit may approve the levy of an additional millage rate equal to or less than the proposed additional millage rate that was published and on which a public hearing has been held.