BOARD AGENDA ITEM

Information/Discussion ______
Future Action ______
Action ___X__

Item: 2023-2024 Recommended Tax Levies (2023 tax year)

Submitted by: Kevin Philipps

Recommended by: Kevin Philipps KP

RECOMMENDATION:

Request that the Kent ISD Board authorize the millage levies as recommended below for a total of 5.4447 mills for 2023.

BACKGROUND:

The proposed budgets for 2023-24 assume that tax levies in tax year 2023 are included as noted below. These figures came from the Kent County Bureau of Equalization.

The items of interest for the 2023 tax year are:

1. Taxable value growth was very strong in 2023, increasing 8.61%. Total taxable value increased almost over $3 billion ($2,532,125,779) from $29,433,410,108. to $31,965,535,887. Taxable value is at a high water mark in Kent County.

2. The maximum authorized millage that can levied in 2023 is 5.4447. The millage reduction fraction is 1.000 for 2023. Kent ISD is levying the total authorized millage.

3. For 2023-2024 .10 mills will be "set aside" from both the CTE and Special Education levies to be transfered to the CTE and Special Education Capital Projects Funds authorized by the Kent ISD Superintendents' Association.

At 5:00 pm May 15, 2023, we will be compliant with the Uniform Budgeting and Accounting Act, PA 2 of 1978 as amended, as we will be holding a public hearing on the proposed budgets. Following this hearing, the Board is authorized to set the levies for tax year 2023. The recommendations are listed below:

Tax Levies	Actual Levy 2022	Recommended Levy 2023
General Education Operating	.0856	.0856
Special Education Operating	3.5474	3.5474
Vocational Education Operating	.9563	.9563
Enhancement Millage	.8645	.8645
Total Mills	5.4447	5.4447

KP/kg

Attachments: L-4029 "Tax Rate Request" FOR 2023
2022 Millage Reduction Fraction Calculation Worksheet
Uniform Budgeting and Accounting Act Compliance
Historical Perspective - Tax Levies

Michigan Department of Treasury

614 (Rev. 01-23)

ORIGINAL TO: County Clerk(s)

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

L-4029

2023 Tax Rate Request (This form must be completed and submitted on or before September 30, 2023)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County: KENT

Local Government Unit:
Kent Intermediate School District

2022	Taxable Value All Properties	29,433,410,108
2023	Taxable Value All Properties	31,965,535,887
2023	Taxable Value All Properties Less Ren Zones	31,905,292,593

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE CAREFULLY

STC Bulletin #2 2008

This form must be completed 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 2023 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2023 Current Year "Headlee" Millage Reduction Fraction	(7) 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Gen Ed Oper	MI Const	0.1000	0.0856	1.0000	0.0856	1.0000	0.0856	0.0856		Unlimited
Chart Voted	Spec Ed Oper	7/5/1957	0.5000	0.4303	1.0000	0.4303	1.0000	0.4303	0.4303		Unlimited
Chart Voted	Spec Ed Oper	6/14/1971	0.7500	0.6457	1.0000	0.6457	1.0000	0.6457	0.6457		Unlimited
Chart Voted	Spec Ed Oper	4/19/1988	1.7500	1.5151	1.0000	1.5151	1.0000	1.5151	1.5151		Unlimited
Chart Voted	Voc Ed Oper	6/10/1968	1.1000	0.9472	1.0000	0.9472	1.0000	0.9472	0.9472		Unlimited
Chart Voted	Spec Ed Oper	2/24/2004	1.0000	0.9563	1.0000	0.9563	1.0000	0.9563	0.9563		Unlimited
Chart Voted	Enhancement	5/2/2017	0.9000	0.8645	1.0000	0.8645	1.0000	0.8645	0.8645		12/31/2026
							Total Operating Allowed		5.4447		

Prepared by **Kevin Philipps**	Co-Sign Telephone Number **(616) 365-2219**	Title of Preparer **Assistant Superintendent**	Date **05/15/2023**

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 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).

Clerk / Secretary	Signature	Print Name **Claudia Bajema**	Date **05/15/2023**
Chairperson / President	Signature	Print Name **Andrea Haidle**	Date **05/15/2023**

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2023 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* *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 page 2 regarding where to find the millage rate used in column (5).

Michigan Department of Treasury

ORIGINAL TO: County Clerk(s)

614 (Rev. 01-23)

L-4029

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

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Chart Voted	Spec Ed Oper	6/14/1971	0.7500	0.6457	1.0000	0.6457	1.0000	0.6457		0.6457	Unlimited
Chart Voted	Spec Ed Oper	4/19/1988	1.7500	1.5151	1.0000	1.5151	1.0000	1.5151		1.5151	Unlimited
Chart Voted	Voc Ed Oper	6/10/1968	1.1000	0.9472	1.0000	0.9472	1.0000	0.9472		0.9472	Unlimited
Chart Voted	Spec Ed Oper	2/24/2004	1.0000	0.9563	1.0000	0.9563	1.0000	0.9563		0.9563	Unlimited
Chart Voted	Enhancement	5/2/2017	0.9000	0.8645	1.0000	0.8645	1.0000	0.8645		0.8645	12/31/2026
							Total Operating Allowed			5.4447	

Prepared by **Kevin Philipps** | Co-Sign | Telephone Number **(616) 365-2219** | Title of Preparer **Assistant Superintendent** | Date **05/15/2023**

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☐ Clerk
☐ Secretary
☐ Chairperson
☐ President

Signature	Print Name **Claudia Bajema**	Date **05/15/2023**
Signature	Print Name **Andrea Haidle**	Date **05/15/2023**

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For Commercial Personal	
For all Other	

** 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 page 2 regarding where to find the millage rate used in column (5).

2023 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT
SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

KENT COUNTY   TAXING JURISDICTION: KENT INTERMEDIATE SCHOOL DISTRICT

	All Properties (Includes Ren Zone Values)	
2022 Unit Total Taxable Value	(Prior TV)	29,433,410,108
2023 Unit Losses to 2022 Taxable Value (MCL 211.34d)	(Losses TV)	371,480,731
2023 Additions (MCL211.34d)	(Additions TV)	1,084,490,567
2023 Unit Total Final Taxable Value (based on S.E.V.) 2023	(Current TV)	31,965,535,887
2023 Inflation Rate	CPI 2023	1.079

1. Section 211.34d, M.C.L., "Headlee" (for each unit of local government)
See STC Bulletins 3 of 1995 and 3 of 1997 regarding the calculation of additions and losses.

(2022 Total T.V. - 2023 Losses) x CPI

(29,433,410,108 - 371,480,731)x 1.079 = 31,357,821,798 = **1.0000**

(31,965,535,887 - 1,084,490,567) 30,881,045,320 2023 Millage Reduction Fraction (Headlee)

(2023 Total T.V. - 2023 Additions)

ACTUAL 1.0154

2a. Section 211.34, M.C.L., "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 1998 only)

2023 Unit Total Taxable Value based on AV for all classes = ________ = **N/A for Schools**

2023 Unit Total Final Taxable Value (based on S.E.V.) 2023 Rollback Fraction (Truth in Assessing)

See STC Bulleton No. 10 of 1997

ACTUAL

2b. Section 211.34, M.C.L., "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2023 only)

2023 Unit Total Taxable Value based on CEV for all classes = ________ = **N/A for Schools**

2023 Unit Total Final Taxable Value (based on S.E.V.) 2023 Rollback Fraction (Truth in County Equalization)

See STC Bulleton No. 10 of 1997

ACTUAL

3. Section 211.24e, M.C.L., "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 1998 only)

(2022 Unit Total T.V. - 2023 Losses)

(29,433,410,108 - 371,480,731) = 29,061,929,377 = **0.9411**

(31,965,535,887 - 1,084,490,567) 30,881,045,320 2023 Base Tax Rate Fraction (Truth in Taxation)

(2023 Unit Total T.V. - 2023 Additions)

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

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by MCL sections 211.34d and 211.34. The Base Tax Rate equals 2023 Operating Rate levied.

2023 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

KENT COUNTY TAXING JURISDICTION: KENT INTERMEDIATE SCHOOL DISTRICT

Excludes Ren Zone Values

2022 Unit Total Taxable Value		(Prior TV)	29,373,968,290
2023 Unit Losses to 2022 Taxable Value (MCL 211.34d)		(Losses TV)	370,700,515
2023 Additions (MCL211.34d)		(Additions TV)	1,087,539,588
2023 Unit Total Final Taxable Value (based on S.E.V.)	2023	(Current TV)	31,905,292,593
2023 Inflation Rate	CPI	2023	1.079

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

See STC Bulletins 3 of 1995 and 3 of 1997 regarding the calculation of additions and losses.

(2022 Total T.V. 2023 Losses) x CPI

(29,373,968,290 - 370,700,515)x 1.079 = 31,294,525,929 = **1.0000**

(31,905,292,593 - 1,087,539,588) 30,817,753,005 2023 Millage Reduction

(2023 Total T.V. 2023 Additions) Fraction (Headlee)

ACTUAL 1.0155

2a. Section 211.34, M.C.L., "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 1998 only)

2023 Unit Total Taxable Value based on AV for all classes = ______ = **N/A for Schools**

2023 Unit Total Final Taxable Value (based on S.E.V.) 2023 Rollback Fraction

See STC Bulleton No. 10 of 1997 ACTUAL (Truth in Assessing)

2b. Section 211.34, M.C.L., "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2023 only)

2023 Unit Total Taxable Value based on CEV for all classes = ______ = **N/A for Schools**

2023 Unit Total Final Taxable Value (based on S.E.V.) 2023 Rollback Fraction

See STC Bulleton No. 10 of 1997 (Truth in County Equalization)

ACTUAL

3. Section 211.24e, M.C.L., "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 1998 only)

(2022 Unit Total T.V. - 2023 Losses)

(29,373,968,290 - 370,700,515) = 29,003,267,775 = **0.9411**

(31,905,292,593 - 1,087,539,588) 30,817,753,005 2023 Base Tax Rate Fractio

(2023 Unit Total T.V. - 2023 Additions) (Truth in Taxation)

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

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by MCL sections 211.34d and 211.34. The Base Tax Rate equals the B 2023 Operating Rate levied.

INSTRUCTIONS TO NEWSPAPERS **KENT INTERMEDIATE SCHOOL DISTRICT**

The following notice is required by MCL Section 211.24e which provides:
1) The body of the notice must be set in 12 point type or larger.
2) The headline "Notice of Public Hearing on Increasing Property Taxes" must be set in 18 point type or larger.
3) The notice cannot be smaller than 8 column inches by 4 horizontal inches.
4) The notice cannot be placed in the portion of the newspaper reserved for legal notices or classified advertising.

Notice of Public Hearing on Increasing Property Taxes

The ______________________ of the KENT INTERMEDIATE SCHOOL DISTRICT
name of governing body name of taxing unit
will hold a public hearing on a proposed increase of 0.3207 mills in the operating tax

millage rate to be levied on property in 2023 .

The hearing will be held on ____________, ____________ at ____________
day date time a.m./p.m.
at ______________________, ______________________.
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 6.26% 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 2.22% 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:

KENT INTERMEDIATE SCHOOL DISTRICT
name of taxing unit

____
street address

____
city, state, zip

____
phone

KENT COUNTY

CHECK LIST FOR 2023 COUNTY APPORTIONMENT

☐ Our Tax Authority has completed the following steps as required by M.C.L. 211.24e ((Truth-in-Taxation)):

☐ A Separate Truth-in-Taxation hearing is NOT necessary. Our Tax Authority complies with Section 16 of the Uniform Budgeting and Accounting Act (M.C.L. 141.436). Notice, advertising and print size are contained in M.C.L. 141.412.

☐ Our Board (Township/School/Commission/Council/Authority/etc.) has met and adopted a resolution proposing an additional operating millage rate and proposing a hearing date. (M.C.L. 211.24e, subsection 7)

☐ Our Board (Township/School/Commission/Council/Authority/etc.) has published a hearing notice containing the proposed additional millage rate and percentage increase in operating revenue which would be generated from permitted ad valorem tax levies at least 6 days before the hearing date. (M.C.L. 211.24e, subsection 6 and 9) date. (M.C.L. 211.24e, subsection 6 and 9)

☐ Our Board (Township/School/Commission/Council/Authority/etc.) held a public hearing pursuant to the hearing notice. (M.C.L. 211.24e, subsection 6)

☐ Our Board (Township/School/Commission/Council/Authority/etc.) has adopted a resolution adopting additional operating millage which does not exceed that which appeared in the hearing notice published at least 10 days earlier. (M.C.L. 211.24e, subsection 8)

☐ Our Board (Township/School/Commission/Council/Authority/etc.) is exempt from M.C.L. 211.24e because we levied 1 mill or less in the concluding tax year for operating purposes

☐ Our Board (Township/School/Commission/Council/Authority/etc.) has verified and updated the Date of Election and Millage Expiration Date on the L-4029 form.

Send all support documents for new millages or millage renewals to

Kent County Equalization.

____

____

Taxing Jurisdiction (city, township, etc.)

____

Clerk or Secretary

____

Chairperson, President or Supervisor

Dated this ______________ day of __________________ 2023

HISTORICAL PERSPECTIVE OF TAX LEVIES

	General			Special Education			Vocational Education			Enhancement	
Year	Operating	Debt	Total	Operating	Debt	Total	Operating	Debt	Total	Total	Total Levy
1990	0.0958	0.000	0.0958	2.8825	0.100	2.9825	1.0000	0.000	1.0000		4.0783
1991	0.0956	0.000	0.0956	2.8774	0.100	2.9774	1.0518	0.000	1.0518		4.1248
1992	0.0956	0.000	0.0956	2.8774	0.100	2.9774	1.0518	0.000	1.0518		4.1248
1993	0.0922	0.000	0.0922	2.7740	0.000	2.7740	0.9500	0.000	0.9500		3.8162
1994	0.0922	0.000	0.0922	2.7740	0.015	2.7890	0.9500	0.000	0.9500		3.8312
1995	0.0922	0.000	0.0922	2.7740	0.000	2.7740	1.0141	0.000	1.0141		3.8803
1996	0.0922	0.000	0.0922	2.7740	0.000	2.7740	1.0141	0.000	1.0141		3.8803
1997	0.0922	0.000	0.0922	2.7740	0.000	2.7740	1.0141	0.000	1.0141		3.8803
1998	0.0921	0.000	0.0921	2.7727	0.000	2.7727	1.0136	0.000	1.0136		3.8784
1999	0.0917	0.000	0.0917	2.7614	0.000	2.7614	1.0094	0.000	1.0094		3.8625
2000	0.0912	0.000	0.0912	2.7475	0.000	2.7475	1.0043	0.000	1.0043		3.8430
2001	0.0908	0.000	0.0908	2.7382	0.000	2.7382	1.0009	0.000	1.0009		3.8299
2002	0.0905	0.000	0.0905	2.7306	0.000	2.7306	0.9981	0.000	0.9981		3.8192
2003	0.0898	0.000	0.0898	2.7099	0.000	2.7099	0.9906	0.000	0.9906		3.7903
2004	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.7336	0.000	0.7336		4.5333
2005	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8456	0.000	0.8456		4.6453
2006	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2007	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2008	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2009	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2010	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2011	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2012	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2013	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2014	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.8906	0.000	0.8906		4.6903
2015	0.0898	0.000	0.0898	3.7099	0.000	3.7099	0.9906	0.000	0.9906		4.7903
2016	0.0898	0.000	0.0898		0.000	3.7099	0.9906	0.000	0.9906		4.7903
2017	0.0894	0.000	0.0894	3.6937	0.000	3.6937	0.9863	0.000	0.9863	0.9000	5.6694
2018	0.0890	0.000	0.0890	3.6788	0.000	3.6788	0.9823	0.000	0.9823	0.8964	5.6465
2019	0.0884	0.000	0.0884	3.6558	0.000	3.6558	0.9762	0.000	0.9762	0.8909	5.6113
2020	0.0877	0.000	0.0877	3.6279	0.000	3.6279	0.9687	0.000	0.9687	0.8841	5.5684
2021	0.0868	0.000	0.0868	3.5940	0.000	3.5940	0.9596	0.000	0.9596	0.8758	5.5162
2022	0.0856	0.000	0.0856	3.5474	0.000	3.5474	0.9472	0.000	0.9472	0.8645	5.4447
2023	0.0856	0.000	0.0856	3.5474	0.000	3.5474	0.9472	0.000	0.9472	0.8645	5.4447