

FINANCE WAYS & MEANS COMMITTEE  
MEETING MINUTES  
Tuesday, June 11, 2024 – 9:30 a.m.  
Howard Male Conference Room/Zoom Room

Commissioners Present: John Kozlowski, Board Chair  
Burt Francisco, Vice Chair/Finance Chair  
William LaHaie  
Robin Lalonde  
Bill Peterson  
Brenda Fournier  
Travis Konarzewski

Others Present: Keri Bertrand, County Clerk  
Kim Ludlow, County Treasurer  
Jesse Osmer, County Administrator  
Jennifer Mathis, County HR Specialist  
Lynn Bunting, County Board Assistant  
Sgt. JP Ritter, Alpena County Sheriff's Office  
Ted Somers, Equalization Director  
Dan Ludlow, Citizen  
Mandy Smith, Interim Register of Deeds  
Kim MacArthur, County Board Assistant (zoom)  
Steve Schulwitz, The Alpena News  
Kim Elkie, 911/EM Director  
Robert Adrian, Citizen  
Laura Lee (zoom)  
Duane Jennings  
Steve Smigelski, Airport Manager (zoom)  
Rachel Smolinski, City of Alpena Manager/NMMA  
Phil Heimerl, True North Radio (zoom)  
Michelle McGirr, Deputy Clerk  
Wes Wilder, Maintenance Superintendent (zoom)  
Nicki Janish, Home Improvement Director/Public Conservator  
Cindy Cebula, Chief Deputy Treasurer (zoom)  
Mayor Cindy Johnson, City of Alpena/NMMA  
Michelle McGirr, Deputy Clerk (zoom)  
Logan Kemp, IT Director  
Rory Sherwood (zoom)  
Susan P. (zoom)  
Amanda Hamilton (zoom)  
Rory Sherwood, 911 Dispatch (zoom)  
Jim Zybowski (zoom)  
Amanda Repke, Deputy Treasurer (zoom)  
Dan Perge, County Veterans Counselor  
Marcia Martin, FOC Administrator (zoom)  
Erin Kieliszewski (zoom)

**CALL TO ORDER**

Finance Chairman Burt Francisco called the meeting to order at 9:30 a.m.

**ROLL CALL**

Roll call vote was taken: All committee members present.

**PLEDGE OF ALLEGIANCE TO THE UNITED STATES OF AMERICA**

**ADOPT AGENDA**

Moved by Commissioner LaHaie and supported by Commissioner Peterson to approve the agenda with the following additions: 1) Equalization Director Ted Somers – Updated mills for summer tax levy, and 2) County Administrator Jesse Osmer – Remove Item #3 under Jesse in the Full Board section of the agenda. Motion carried.

**BILLS TO PAY**

INFORMATION ITEM: County Clerk Keri Bertrand presented the bills to pay for approval.

	SUBMITTED:	APPROVED:
General Funds & Other Funds	\$ 63,174.20	\$ 63,174.20

Moved by Commissioner LaHaie and supported by Commissioner Lalonde to approve to pay the bills as submitted. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

INFORMATION ITEM: Finance Chair Francisco presented the Cyber Liability Insurance Renewal Application (07.01.24 to 06.30.25) for approval reporting IT Director Logan Kemp is present to answer any questions. IT Director Kemp informed the board that he did not receive the invoice information in time to share with the board and reported the premium for this year is \$10,373 for the County’s portion and he has \$13,035 budgeted for 2024. IT Director Kemp will send the board a copy of the invoice.

Moved by Commissioner Lalonde and supported by Commissioner Fournier to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #2: The Committee recommends approval of the Cyber Liability Insurance Renewal 07.01.24 to 06.30.25 with the County and City with the County's portion of \$10,373 being paid from the 2024 budgeted line item #101-228-803.002 (\$13,035 budgeted for 2024) as presented. Alpena Agency will invoice the city their portion of the bill.**

INFORMATION ITEM: Finance Chair Francisco presented the Drunk Driving Caseflow Assistant Fund Appropriation for approval.

Moved by Commissioner Peterson and supported by Commissioner Lalonde to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #3: The Committee recommends approval of the State Drunk Driving Caseflow Assistant Fund Appropriation deposited by the Treasurer in the amount of \$5,686.95 into line item #101-286-544.545 as revenue and then put into the Drunk Driving Caseflow Equipment line item #101-286-977.000 for disbursement back to the District Court Budget for training, courtroom monitors for security, and any additional District Court needs.**

INFORMATION ITEM: Finance Chair Francisco presented the new call-handling equipment purchase request for Central Dispatch for approval reporting 911/EM Director Elkie is present to answer any questions.

Moved by Commissioner LaHaie and supported by Commissioner Peterson to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #4: The Committee recommends approval of the new call-handling equipment quote from Central Square Technologies per 911 Director Elkie's request and the 911 Fund Balance will be responsible**



**for the startup cost of this project with no general fund monies involved. Years 2-5 of the project will be included in 911's annual budget with oversight and approval by the Board of Commissioners.**

#### COUNTY ADMINISTRATOR

Jesse Osmer presented the following items:

1) Approve New National Opioid Settlement Notice – Administrator Osmer reported that this is a new opioid settlement notice and not affiliated with the current opioid settlements.

Moved by Commissioner Fournier and supported by Commissioner Peterson to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #5: The Committee recommends approval to "opt in" to participate in the new National Opioid Settlement Notice as presented and to authorize the Board Chair and/or the County Administrator to sign and return the required documentation once received before the deadline of August 12, 2024.**

2) Approve Updated NMMMA Land Lease – Finance Chair Francisco presented the updated Northeast Michigan Materials Management Land Lease for approval.

Moved by Commissioner Kozlowski and supported by Commissioner LaHaie to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #6: The Committee recommends approval of the updated Northeast Michigan Materials Management Authority Land Lease with the following changes:**

**Section 7 added the FAA**

**Section 12 changed 120 days to 60 days**

3) Approve Capital Asset Schedule Accounting Assistance – Finance Chair Francisco presented the Capital Asset Schedule Accounting Assistance for approval. Administrator Osmer informed the board that he met with the auditors who handles the County Audit and found out there is duplicate work being done and being they do the assets schedule it is already in the budget to pay them.

Moved by Commissioner Konarzewski and supported by Commissioner Lalonde to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #7: The Committee recommends approval of the proposal from Straley, Lamp & Kraenzlein P.C. to provide accounting assistance in maintaining the capital asset schedule for Alpena County starting with fiscal year ending December 31, 2023, and 2022 at an estimated amount of \$5,740 and utilizing their software. For the setup time in the initial year of this transition, they will discount the rates for their fee not to exceed \$5,250 in the initial year.**

#### COUNTY TREASURER

INFORMATION ITEM: Finance Chair Francisco presented the monthly report for May 2024 noting that the County Treasurer Kim Ludlow is present for any questions. Moved by Commissioner Peterson and supported by Commissioner LaHaie to approve receiving and filing of the monthly Treasurer's Report for May 2024 as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

INFORMATION ITEM: Treasurer Ludlow presented the 2024 Annual Tax Revolving Fund Report & Summary for approval.



Moved by Commissioner Lalonde and supported by Commissioner Fournier to approve the below action item as presented. Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**ACTION ITEM #8: The Committee recommends approval of the 2024 Annual Tax Revolving Fund Report & Summary as of May 31, 2024 as presented.**

INFORMATION ITEM: Equalization Director Ted Somers presented the updated mills amount of 4.7748 and is not 4.7749 as previously approved and in error on his part. The updated information was passed to the board prior to the meeting for review. Equalization Director Somers requested approval for revision and to resubmit the corrected form. Moved by Commissioner Kozlowski and supported by Commissioner LaHaie to recommend approval of the updated operating millage rate from 4.7749 to the correct mills amount of 4.7748. Motion carried.

**MOTION TO RISE & REPORT**

Moved by Commissioner Lalonde and supported by Commissioner Fournier to rise and report. Motion carried.

**DISTRICT 2 COMMISSIONER PUBLIC INTERVIEWS**

Board Chairman John Kozlowski presented the Public Interviews for the District 2 Commissioner Vacant Seat. County Administrator Osmer informed the board that if they fail to fill the vacancy by the end of this week there will need to be a special election held and then the new commissioner will be appointed to fill in the remainder of the year 2024. County Clerk Keri Bertrand clarified the election process for this vacant seat and that this will not be able to get on the August ballot this year. Commissioner Brenda Fournier was asked by the board if there is a conflict of interest for candidate Dan Ludlow and she said no that she is related to him only by marriage and they do not do anything together so she can stand nonpartisan. Board Chair Kozlowski reported the interviews will be conducted alphabetically starting with Bob Adrian.

Bob Adrian gave a background of his work history, accomplishments, and experiences working as a previous commissioner and board chairman. Each Commissioner by District asked questions of Bob during the public interview process available to the public in person and by zoom.

Dan Ludlow gave a background of his work history, accomplishments, and experience working as a previous commissioner. Each Commissioner by District asked questions of Dan during the public interview process available to the public in person and by zoom.

Moved by Commissioner LaHaie and supported by Commissioner Francisco to appoint Bob Adrian as the District 2 Commissioner effective immediately and continue through the rest of the 2024 term. Roll call vote was taken: AYES: Commissioners LaHaie, Peterson, and Francisco. NAYS: Commissioners Lalonde, Fournier, Konarzewski, and Kozlowski. Motion failed.

Moved by Commissioner Fournier and supported by Commissioner Lalonde to appoint Dan Ludlow as the District 2 Commissioner effective immediately and continue through the rest of the 2024 term. Roll call vote was taken: AYES: Commissioners Lalonde, Fournier, Konarzewski, and Kozlowski. NAYS: Commissioners Peterson, Francisco, and LaHaie. Motion carried.

**CONSENT CALENDAR**

Board Chairman John Kozlowski presented the Minutes and Board Actions from the following meetings for board approval.

- A) **Approval of the Official Proceedings of the Alpena County Board of Commissioners**
  - Regular Session – May 28, 2024 (\*Minutes only)
  - Intergovernmental Meeting – June 6, 2024 (\*Minutes only)

B) **Budget Committee Workshop Minutes – May 28, 2024 (\*Minutes only)**

C) **Personnel Committee Meeting Minutes – June 4, 2024**

ACTION ITEM #PC-1: The Committee recommends approval of the revised PTO Payout Policy as presented.

ACTION ITEM #PC-2: The Committee recommends approval of the County Vehicle Policy as presented.

ACTION ITEM #PC-3: The Committee recommends approval for the County Administrator to seek bids for cleaning services for County facilities from an outside third party as presented.

ACTION ITEM #PC-4: The Committee recommends approval of the I.T. Department's restructure request to promote Logan Kemp to I.T. Director, a training wage increase, and to fill the vacant position as presented.

D) **LEPC Meeting Minutes – June 5, 2024**

ACTION ITEM #LEPC-1: The Committee recommends approval of Holcim's Off-Site Response Plan as presented.

ACTION ITEM #LEPC-2: The Committee recommends approval of the updated Besser Off-Site Response Plan as presented.

E) **LPT Meeting Minutes – June 5, 2024**

F) **Central Dispatch Committee Meeting Minutes – June 5, 2024**

ACTION ITEM #CDC-1: The Committee recommends approval of the updated Policy I-10 Weather Watches and Warnings – Sirens as presented.

ACTION ITEM #CDC-2: The Committee recommends approval of the updated Policy III-12 Dive Team Activation as presented.

Moved by Commissioner LaHaie and supported by Commissioner Lalonde to approve the Consent Calendar which includes actions as listed above and filing of all reports as presented Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Konarzewski, Kozlowski, and Francisco. NAYS: None. Motion carried.

**BOARD POLL: PAYOUT OF PREVIOUS IT DIRECTOR'S PTO**

Board Chairman Kozlowski reported the Board Poll: Payout of Previous IT Director's PTO was previously approved and is presented for documentation purposes. Consensus by all Commissioners for the below POLL Action Item. Previous Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Francisco, Konarzewski, and Kozlowski. NAYS: None. Motion carried.

**POLL VOTE ACTION ITEM #1: Recommendation to approve paying previous IT Director Steve Mousseau 100% of his 57.49 PTO hours remaining.**



## **BOARD POLL: SHELTER MANAGER-OPERATIONS**

Board Chairman Kozlowski reported the Board Poll: Shelter Manager Operations was previously approved and is presented for documentation purposes. Consensus by all Commissioners for the below POLL Action Item. Previous Roll call vote was taken: AYES: Commissioners LaHaie, Lalonde, Peterson, Fournier, Francisco, Konarzewski, and Kozlowski. NAYS: None. Motion carried.

**POLL VOTE ACTION ITEM #2: Recommendation to approve current Shelter Tech Evan Ortwine become the part time Site Supervisor for the Animal Control Shelter working 20 hours per week at \$18.00 per hour as presented.**

## **AIRPORT LOTS AMENDED CONTRACT FOR DISCUSSION**

County Administrator Osmer reported that he received a letter from Duane Jennings yesterday requesting extending the inspection period for the airport lots for 90 days starting 6/13/2024 per the executed purchase agreement dated 03/13/2024; in section 6, paragraph 6.1 it says the buyer is to inform seller of this action in writing. The letter was passed out today to the board prior to the meeting for review. Commissioner Peterson reported the attorney reviewed the contract. County Administrator Osmer reported that the attorney noted section 2e of the contract (Jesse read to the board). Discussion on actual costs versus reasonable value. Mr. Jennings gave clarification of the actual costs versus reasonable value. Recommendation to send the contract to the Facilities Committee at their next meeting on June 19<sup>th</sup> for review and recommendation back to the board at the Full Board meeting on June 25<sup>th</sup>. Administrator Osmer noted that he will contact Mr. Jennings.

## **COUNTY ADMINISTRATOR**

County Administrator Jesse Osmer presented the following items for approval:

1) Agenda Request Form – Administrator Osmer reported that he spoke with the chairs of the committees and felt this document will have more control to the chair of the subcommittee and given to the department heads to present request one week prior to the meeting as a few items have been coming late.

2) Public Comment Index Card – Administrator Osmer reported this is better tracking for the clerk and does not require a person to fill out the card in order to present for public comment. Clerk Bertrand clarified this is more for organization and record keeping.

Moved by Commissioner Peterson and supported by Commissioner Konarzewski to recommend approval of the Agenda Request Form and the Public Comment Index Card as presented. Motion carried.

3) Updated Rules of Order – Public Comment – Removed off Agenda.

4) Approve Updated County Vehicle Policy – Administrator Osmer reported added no smoking verbiage to the policy. Moved by Commissioner Konarzewski and supported by Commissioner Lalonde to recommend approval of the updated County Vehicle Policy with clarification and the added no smoking verbiage as presented. Motion carried.

5) Campground Reservations “Online Booking Fee” – Administrator Osmer reported the campground reservation system has an online booking fee and is not just for online reservations for the parks. Moved by Commissioner Fournier and supported by Commissioner Lalonde to approve the online booking fee for campground reservations for the parks as it helps cover the cost as presented. Motion carried.

## **PUBLIC COMMENT**

Bruce Heath of Alpena shared his concerns with the board on the books at the library that are controversial and not in the best public interest for children. Bruce passed out information to the board along with a disk to view about a letter to the American Church.


**CLOSED SESSION: PERSONNEL ISSUE**

Board Chairman John Kozlowski presented the request for the board to go into Closed Session for Personnel Issue at 11:16 a.m. and Opened Session at 12:08 p.m. All Commissioners present.

**ADJOURNMENT**

Moved by Commissioner LaHaie and supported by Commissioner Lalonde to adjourn the meeting. Motion carried. The meeting was adjourned at 12:08 p.m.

  
\_\_\_\_\_  
John Kozlowski, Board Chairman

  
\_\_\_\_\_  
Keri Bertrand, County Clerk

llb





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## RESOLUTION #24-14

District #8  
Chairman of the Board Dated: May 14, 2024  
John Kozlowski

### THE HONORABLE BOARD OF COMMISSIONERS:

District #6  
Vice-Chairman  
Burt Francisco

### RESOLUTION IMPOSING 2024 SUMMER PROPERTY TAX LEVY PURSUANT TO PUBLIC ACT 357 OF 2004 AND NOTICE OF CERTIFICATION OF COUNTY ALLOCATED TAX LEVY.

District #1  
Commissioner  
Bill LaHaie

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

District #2  
Commissioner  
Vacant

WHEREAS, the General Property Tax Act has been amended by Public Act 357 of 2004, being MCL 211.44a, to require all Michigan Counties to impose a summer tax levy.

District #3  
Commissioner  
Robin Lalonde

BE IT FURTHER RESOLVED that pursuant to Public Act 357 of 2004, the Alpena County allocated tax shall be levied and collected on July 1, 2024, allocated after application of the "Headlee" millage reduction fraction, of 4.7748 mills for summer tax levy.

District #4  
Commissioner  
Bill Peterson

BE IT FURTHER RESOLVED that the Treasurer of each City and Township in Alpena County is directed to account for and deliver the County allocated tax collections for 2024 in accordance with the provisions of Public Act 357 of 2004; and

District #5  
Commissioner  
Brenda Fournier

BE IT FURTHER RESOLVED that this Resolution constitutes certification of the levy of County allocated tax on July 1, 2024, allocated after application of the "Headlee" millage reduction fraction, of 4.7748 mills for summer.

District #7  
Commissioner  
Travis Konarzewski

NOW, THEREFORE, BE IT RESOLVED that the total 2024 millage rate for July 1<sup>st</sup>, 2024, for Alpena County of 4.7748 is hereby adopted; and

County Administrator  
Jesse Osmer

BE IT FURTHER RESOLVED that the 2024 Alpena County July levy shall be as follows:

Board Assistant  
Lynn Bunting

Board Assistant  
Kimberly MacArthur

HR Specialist  
Jennifer Mathis



County Operating 4.7748

Levied July 1, 2024

Totals: 4.7748

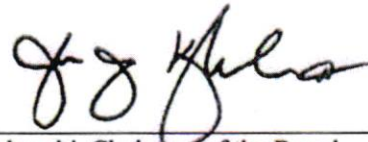
BE IT FURTHER RESOLVED that the County Clerk shall deliver a copy of this resolution by first-class mail to the Treasurer of each City and Township in Alpena County, and

BE IT FURTHER RESOLVED that the Chairperson of the Board of Commissioners and the County Clerk be authorized to sign the form L-4029, 2024 Tax Rate Request with the above-mentioned millages, and

NOW THEREFORE BE IT HEREBY RESOLVED that this Resolution be adopted by the Alpena County Board of Commissioners, at the regular meeting on May 14, 2024 with a revision on June 11, 2024.

Moved by Commissioner Kozlowski and supported by Commissioner LaHaie to recommend approval of the updated operating millage rate from 4.7749 to the correct mills amount of 4.7748. Motion carried.

STATE OF MICHIGAN)  
County of Alpena )



John Kozlowski, Chairman of the Board

I, Keri Bertrand, Clerk of the Circuit Court for the County of Alpena, the same Court of Record and having a seal, do hereby certify that I have compared the annexed copy of the Resolution adopted by the Alpena County Board of Commissioners at the June 11, 2024 session and that it is a true and correct transcript therefrom and of the whole thereof.

IN TESTIMONY THEREOF, I have hereunto set my hand and affixed the seal of said Court, at Alpena this 11th day of June 2024.

  
Keri Bertrand, County Clerk

**2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)**  
 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.

2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 <b>1,186,627,704</b>
For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

County(ies) Where the Local Government Unit Levies Taxes  
**Alpena County**

Local Government Unit Requesting Millage Levy  
**Alpena County**

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 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 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	Operating	8/76	5.4800	4.7763	.9997	4.7748	1.0000	4.7748	4.7748	4.7748	Indef

Prepared by **Ted Somers** Telephone Number **(989) 354-9560** Title of Preparer **Equalization Director** Date

**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).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name <b>Keri Bertrand</b>	Date <b>6-11-24</b>
<input type="checkbox"/> Secretary			
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name <b>John Kozlowski</b>	Date <b>6-11-24</b>
<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 page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.	
Total School District Operating Rates to be Levied (H-H/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	



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

County: ALPENA

Taxing Jurisdiction: ALPENA COUNTY

2023 Total Taxable Value.....	1,111,470,530
Losses.....	8,907,459
Additions.....	26,466,380
2024 Total Taxable Value Based on SEV.....	1,185,555,804
2024 Total Taxable Value Based on Assessed Value (A.V.).....	1,185,555,804
2024 Total Taxable Value Based on CEV.....	1,185,555,804

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)

$$\frac{(1,111,470,530 - 8,907,459) \times \text{Inflation Rate of } 1.051}{(1,185,555,804 - 26,466,380)} = \frac{0.9997}{\text{2024 Millage Reduction Fraction (Headlee)}}$$

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 2024 only)

$$\frac{\text{2024 Total Taxable Value Based on Assessed Value for all Classes}}{\text{2024 Total Taxable Value Based on SEV for all Classes}} = \frac{1.0000}{\text{2024 Rollback Fraction (Truth in Assessing)}}$$

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 2024 only)

$$\frac{\text{2024 Total Taxable Value Based on CEV for all Classes}}{\text{2024 Total Taxable Value Based on SEV for all Classes}} = \frac{1.0000}{\text{2024 Rollback Fraction (Truth in County Equalization)}}$$

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 2023 only)

$$\frac{(1,111,470,530 - 8,907,459)}{(1,185,555,804 - 26,466,380)} = \frac{0.9512}{\text{2024 Base Tax Rate Fraction (Truth in Taxation)}}$$

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 2023 Operating Rate levied.