

Millage Collection Procedure Verification Form

Taxing Unit Name: _____

This form is used to assist the County Equalization department on behalf of the County Board of Commissioners in ensuring the proceedings necessary to authorize the raising of money have been conducted appropriately. MCL 211.37

This list is not all-inclusive of the steps and approvals needed to collect millage revenues. Please seek legal and/or financial advice to ensure compliance with all state and local laws and regulations.

Truth in Taxation Section

By signing below the taxing unit listed above verifies they have complied with the requirements of MCL 211.24e to levy an Operating Rate which exceeds the Base Tax Rate.

Our township/city/school district/ISD/library/authority has complied with MCL 211.24e by:

- ☐ Does not apply because 1 mill or less was levied in the concluding fiscal year per MCL 211.24e(12)

If this box is checked, jump to the Tax Rate Request Section.

OR

- ☐ Section 16 of the Uniform Budgeting & Accounting Act was complied with by addressing the millage rate to be levied at the Annual Budget Hearing held on _____ (enter date). Please confirm each of the following statements by checking the associated box:

- ☐ Notice of the public hearing was given by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing per MCL 141.412
- ☐ This publication included the statement “The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.” in 11-point boldfaced type per MCL 141.412
- ☐ A resolution was passed, or alternative method described in charter was used, to adopt a general fund budget and if needed, subsidiary fund budgets, per MCL 141.436(1)
- ☐ The adopted budget(s) includes the amount of each millage approved to be levied and the purpose of it, per MCL 141.436(2). ALL millages included on the L-4029 form are listed in the adopted budget, except those approved specifically to cover a debt obligation.

If this sub-section is completed, jump to the Tax Rate Request Section

OR

- ☐ A Truth in Taxation Hearing was held on _____ (enter date). Please confirm each of the following statements by checking the associated box:
- ☐ Prior to conducting the public hearing, the PROPOSED additional millage rate to be levied, being a rate within the authorized millage rate, was established by a resolution adopted by the governing body of the taxing unit per MCL 211.24e(7)
 - ☐ Notice of the public hearing was given in accordance with MCL 211.24e(6) (please provide a copy)
 - ☐ Timely written notice of the time, date, and place of a public hearing to be held was sent to all newspapers of general circulation within the local unit per MCL 211.24e(9)
 - ☐ Not more than 10 days after the public hearing, the final additional millage rate approved to be levied, which cannot be greater than the proposed millage rate, was established by resolution or ordinance per MCL 211.24(8)
 - ☐ It's recommended, the adopted resolution or ordinance lists the total number of mills approved to be levied for EVERY millage to be included on the taxing unit's L-4029 form, except those approved specifically to cover a debt obligation.

Tax Rate Request Section

Please confirm each of the following statements, if applicable, by checking the associated box:

- ☐ The millages requested on the L-4029 do not exceed the amounts approved in the budget resolution or ordinance which was passed, even when a millage is newly approved by voters. (Not applicable if Truth in Taxation did not apply because 1 mill or less was levied in the concluding fiscal year)
- ☐ Debt millage has been re-calculated by your municipal advisor to ensure only necessary and/or allowable funds are collected. (Not applicable if no debt millages are being levied)

Signed:

Supervisor and/or Clerk

Date: _____