

BENZIE COUNTY BOARD OF COMMISSIONERS

448 COURT PLACE – BEULAH, MI 49617 – (231) 882-9671
www.benzieco.net

SPECIALMEETING AGENDA

June 15, 2021

Frank F. Walterhouse Meeting Room, Governmental Center, Beulah, Michigan

Join Zoom Meeting

<https://us02web.zoom.us/j/7493555921>

Meeting ID: 749 355 5921

One tap mobile

+13126266799,,7493555921# US (Chicago)

19292056099,,7493555921# US (New York)

PLEASE TURN OFF ALL CELL PHONES OR SWITCH THEM TO VIBRATE

9:00 a.m. **CALL TO ORDER**

ROLL CALL

INVOCATION AND PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

PUBLIC INPUT

TRUTH IN TAXTION RESOLUTION 2021-018

PUBLIC HEARING – SETTING TAX RATE

APPROVE L-4029

PUBLIC COMMENT

ADJOURNMENT

Times Subject to Change

The County of Benzie will provide necessary reasonable auxiliary aids and services for individuals with disabilities at the meeting upon five (5) working days' notice to the County. Individuals with disabilities requiring auxiliary aids or services should contact the County in writing or by calling the following:

BENZIE COUNTY CLERK
448 COURT PLACE
BEULAH MI 49617
(231) 882-9671

This notice was posted by Dawn Olney, Benzie County Clerk, on the bulletin board in the main entrance of the Benzie County Governmental Center, Beulah, Michigan, at least 18 hours prior to the start of the meeting. This notice is to comply with Sections 4 and 5 of the Michigan Open Meetings Act (PA 267 of 1976).

PUBLIC INPUT

Purpose: The Benzie County Board of Commissioners is a public policy setting body and subject to the Open Meetings Act (PA 267 of 1976). The Board also operates under a set of “Benzie County Board Rules (section 7.3)” which provides for public input during their meetings. It continually strives to receive input from the residents of the county and reserves two opportunities during the monthly scheduled meeting for you the public to voice opinions, concerns and sharing of any other items of common interest. There are however, in concert with meeting conduct certain rules to follow.

Speaking Time: Agenda items may be added or removed by the board but initially at least two times are devoted to Public Input. Generally, however, attendees wishing to speak will be informed how long they may speak by the chairman. All speakers are asked to give their name, residence and topic they wish to address. This and the statements/comments will be entered into the public record (minutes of the meeting). Should there be a number of speakers wishing to voice similar opinions, an option for a longer presentation may be more appropriate for the group and one or more speakers may talk within that time frame.

Group Presentations – 15 minutes
Individual Presentations – 3 minutes

Board Response: Generally, as this is an “Input” option, the board will not comment or respond to presenters. Silence or non-response from the board should not be interpreted as disinterest or disagreement by the board. However, should the board individually or collectively wish to address the comments of the speaker(s) at the approval of the Chair and within a time frame previously established, responses may be made by the board. Additionally, the presenter may be in need of a lengthier understanding of an issue or topic and may be referred to a committee appropriate to address those issues.

Public Input is very important in public policy settings and is only one means for an interchange of information or dialogue. Each commissioner represents a district within the county and he/she may be individually contacted should greater depth or understanding of an issue be sought. Personal contact is encouraged and helpful to both residents and the board.

Commissioner Contacts:

District I – Bob Roelofs (Almira East of Reynolds Road).....	231-645-1187
District II - Art Jeannot (Almira Twp West of Reynolds Road, Platte and Lake Townships)	231-920-5028
District III – Andy Miller (Crystal Lake, Frankfort)	231-920-8300
District IV – Rhonda Nye (Benzonia).....	231-510-8804
District V – Tim Markey (Homestead)	231-871-1399
District VI - Evan Warsecke (Colfax, Inland)	231-275-3375
District VII - Gary Sauer (Blaine, Gilmore, Joyfield, Weldon)	231-651-0647

2021-018
TRUTH IN TAXATION
RESOLUTION TO ADOPT MILLAGE RATE

A meeting of the Benzie County Board of Commissioners was held in the Commissioners Room, Government Center, in said Benzie County on the 15th day of June, 2021, at 9:00 a.m.

The meeting was called to order by Chairman Bob Roelofs.

Present: Commissioners Jeannot, Markey, Miller, Nye, Roelofs, Sauer and Warsecke

Absent: _____

The following preamble and resolution were offered by _____, supported by _____.

WHEREAS, The Benzie County Board of Commissioners, by resolution of June 15, 2021, propose a total authored levy of 3.4479 mills within Benzie County for operating purposes for fiscal year 2021, which included an additional rate of 0.1580 mills; and

WHEREAS, the Benzie County Board of Commissioners has carefully examined the financial circumstances of Benzie County for the 2021 fiscal year, including estimated expenditures, estimated revenues, and state equalized valuation of property located within the County, and determined that the levy of an additional millage rate will be necessary for the sound management and operation of Benzie County; and

WHEREAS, the Benzie County Board of Commissioners has complete authority to establish that a maximum of 3.4479 mills be levied for operating purposes in fiscal year 2021 from within its authorized millage rate; and

WHEREAS, a public hearing has been held, and, under said Act 5, the Benzie County Board of Commissioners may now authorize a maximum total levy of 3.4479 mills for operating purposes for fiscal year 2021, within its present authorized millage rate.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. For Fiscal Year 2021 the total millage rate of 3.4479 mills, which includes an additional rate of 0.1580 mills, shall be levied upon property located within Benzie County.
2. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Roll Call.

Ayes: _____

Nays: _____

Dated: June 15, 2021

Bob Roelofs, Chairman

I, Dawn Olney, Clerk to the Benzie County Board of Commissioners, hereby do certify that the above resolution was adopted by the Benzie County Board of Commissioners on the 15th day of June, 2021.

Dawn Olney, Benzie County Clerk

DRAFT

BENZIE COUNTY

NOTICE OF PUBLIC HEARING
ON INCREASING PROPERTY TAXES

THE BOARD OF COMMISSIONERS OF THE COUNTY OF BENZIE WILL HOLD A PUBLIC HEARING ON A PROPOSED INCREASE OF .1163 MILLS IN THE OPERATING TAX MILLAGE RATE TO BE LEVIED IN 2021.

The hearing will be held on Tuesday, June 15, 2021 at 9:00 a.m. at 448 Court Place, Beulah, Michigan. This meeting will be in person and via Zoom:

Join Zoom Meeting

<https://us02web.zoom.us/j/7493555921>

Meeting ID: 749 355 5921

One tap mobile

+13126266799,,7493555921# US (Chicago)

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 3.56% over such revenues generated by levies permitted without holding a hearing. If the proposed additional millage rate is not approved, the operating revenue will decrease by .67% 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:

Benzie County Board of Commissioners
448 Court Place
Beulah, MI 49617
231-882-9671

Instructions to Newspaper:

The following notice is required by Section 211.24E MCL 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.

2021 Millage Reduction Fraction Calculations Worksheet
Including millage Reduction Fraction Calculations Not Specifically Assigned to the County
Equalization Director by Law

County	BENZIE	Taxing Jurisdiction	BENZIE COUNTY
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2020 Total Taxable Value	1,361,698,213
Losses	4,706,677
Additions	25,307,963
2021 Total Taxable Value Based on SEV	1,422,610,214
2021 Total Taxable Value Based on Assessed Value (A.V.)	1,422,610,214
2021 Total Taxable Value Based on CEV	1,422,610,214

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)

$$\frac{(2020 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of 1.014}}{(2021 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \underline{\underline{0.9847}}$$

2021 Millage Reduction Fraction (Headlee). Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, line through and enter 1.0000

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)

$$\frac{2021 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2021 \text{ Total Taxable Value Based on SEV for all Classes}} = \underline{\underline{1.0000}}$$

2021 Rollback Fraction (Truth in Assessing) Round to 4 decimal places in the conventional manner.

See State Tax Commission Bulletin No. 2 of 2021 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)

$$\frac{2021 \text{ Total Taxable Value based on CEV for all Classes}}{2021 \text{ Total Taxable Value based on SEV for all Classes}} = \underline{\underline{1.0000}}$$

2021 Rollback Fraction (Truth in County Equalization) Round to 4 decimal places in the conventional manner.

See State Tax Commission Bulletin No. 2 of 2021 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).

$$\frac{(2020 \text{ Total Taxable Value} - \text{Losses})}{(2021 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \underline{\underline{0.9712}}$$

2021 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner.

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.

RECEIVED

MAY 27 2021

DAWN OLNEY
BENZIE COUNTY CLERK
BEULAH, MI 49617

Summer Levy

Base Tax Rate adjusted for Convention & Cigarette Revenue

Counties BTR

$$3.4334 \times 0.9712 = 3.3345$$

- Convention Facilities Tax Revenue / current year Taxable Value x 1000

$$\$99,607 / 1,422,610,214 = 0.0700$$

- cigarette tax revenue / current year Taxable Value x 1000

$$\$0 / 1,422,610,214 = 0.0000$$

Adjusted BTR **3.2645**

99607

Section 1.)

Millage the Unit Propose to Levy in 2021	3.3808	\$4,809,560.61	
- Adjusted Base Tax Rate	<u>3.2645</u>	\$4,644,111.04	1.03562567

Proposed Increase **0.1163** Millage

Section 2.)

Proposed Increase in Millage	<u>0.1163</u>	x	100	=	3.56%	% increase in Millage Rate
Adjusted Base Tax Rate	<u>3.2645</u>					

Section 3.)

Adjusted BTR x Current Years TV	3.2645	x	1,422,610,214	=	\$4,644,111.04
Prior Yr Op Millage x Prior Yr TV	3.4334	x	1,361,698,213	=	<u>\$4,675,254.64</u>
					-\$31,143.60

Difference	<u>-\$31,143.60</u>	=	-0.67%	% increase/decrease
Prior Yr Revenue	\$4,675,254.64			in operating revenue

Current Yr Rev Est. \$4,809,561 2.87%

RECEIVED

MAY 27 2021

DAWN OLNEY
BENZIE COUNTY CLERK
BEULAH, MI 49617

Truth in Taxation only applies to the General Operating Millage, not the Maples, Jail, ALS, etc.

The operating millage the county levied last year will be the same or less this year, due to Headlee millage reduction.

The state limits each taxing authority to the revenue that was generated in the prior year, without a public hearing.

For the County, convention and cigarette tax revenue must be deducted from the tax revenue collected the year before.

Because the County levies more than one mill, The Adjusted Revenue is the maximum allowable without a tax hearing.

The purpose of this meeting is to notify the public of the County's intent to levy the maximum allowable under Headlee.

2020 Tax Value (T.V.)	1,361,698,213
2021 Losses	4,706,677
2021 Additions	25,307,963
2021 Taxable Value (T.V.)	1,422,610,214

Prev Yr Tax Rate	T.V.		Mills		Tax	Revenue Limit without tax hearing
County (TV-LOSSES+ADDS)	1,382,299,499	x	3.4334	=	\$4,745,987.10	\$4,745,987.10
Property Owner	50,000	x	3.4334	=	\$171.67	2020 Property Tax

Base Tax Rate	T.V.		Mills		Tax	2021 Tax Bill Decrease
County	1,422,610,214	x	3.3345	=	\$4,743,693.76	
Property Owner	50,000	x	3.3345	=	\$166.73	-\$4.94

Adj Base Tax Rate	T.V.		Mills		Tax	2021 Tax Bill Decrease
County	1,422,610,214	x	3.2645	=	\$4,644,111.04	
					Convention Facilities Tax Revenue:	
					Cigarette Tax Revenue:	
					\$99,607.00	
					\$0.00	
					\$4,743,718.04	
Property Owner	50,000	x	3.2645	=	\$163.23	-\$8.44

Headlee Tax Rate	T.V.		Mills		Tax	2021 Tax Bill
County	1,422,610,214	x	3.3808	=	\$4,809,560.61	
					Convention Facilities Tax Revenue:	
					Cigarette Tax Revenue:	
					\$99,607.00	
					\$0.00	
					\$4,909,167.61	
Property Owner	50,000	x	3.3808	=	\$169.04	-\$2.63

Revenue from Adj Base Tax Rate:	\$4,743,718.04
Revenue from Headlee Tax Rate:	\$4,909,167.61
Lost Revenue:	-\$165,449.57

Prev Yr Tax Rate Revenue Adjusted for Losses & Additions:	\$4,745,987.10
Base Tax Rate Revenue:	\$4,743,693.76
	-\$2,293.34

Prev Yr Revenue	1,361,698,213	x	3.4334	=	\$4,675,254.64	
Current Yr Revenue	1,422,610,214	x	3.3808	=	\$4,809,560.61	
					Taxable Value Revenue:	\$134,305.97
					Convention Facilities Tax Revenue:	\$99,607.00
					Cigarette Tax Revenue:	\$0.00
					Net increase in revenue:	\$233,912.97

RECEIVED

MAY 27 2021

DAWN OLNEY
BENZIE COUNTY CLERK
BEULAH, MI 49617

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Departments(s)
COPY TO: Each township of city clerk

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS	
County	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021
BENZIE	1,422,610,214
Local Government Unit	For LOCAL School Districts: 2021 Taxable Value of Non-Homestead and Non-Qualified Agricultural Properties if a Millage is Levied Against Them
BENZIE COUNTY	

You must complete this form 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 2021 tax roll:

Following tax rates have been authorized for levy on the 2021 tax roll.

[illegible]

Prepared by	Telephone Number	Title of Preparer	Date
Thomas N. Longanbach	231-882-0015	Equalization Director	June 15, 2021

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 not 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	Type Name	Date
<input type="checkbox"/> Secretary		Dawn Olney	June 15, 2021
<input checked="" type="checkbox"/> Chairperson	Signature	Type Name	Date
<input type="checkbox"/> President		Bob Roelofs	June 15, 2021

' 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.

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 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	

Truth in Taxation:

MCL 211.24e provides that a local taxing unit can approve the levy of a millage rate for operating purposes in excess of the Base Tax Rate (BTR) after **one** of the following :

Providing a notice of public hearing in a newspaper, establishing the proposed additional millage rate by a resolution, holding the public hearing and approving the levy of the additional millage rate.

Your unit's meeting was held

Date: _____ Time: _____
Signature of Clerk _____

Or by complying with Section 16 of the Uniform Budgeting and Accounting Act (MCL 141.436)

If your unit complies with Section 16.
Signature of Clerk

Date _____

If neither of the following have been complied with and your unit levies more than one mill of operating

the following formula applies:

Prior Year Operating Millage	3.4334
Base Tax Rate Fraction	0.9712
Base Tax Rate	<u>3.3345</u>