

General Fund/Special Purpose Millage Difference Special Purpose Millage Restricted Uses

The purpose of this information is to explain restrictions regarding how different types of public approved millage can be spent according to State law. There are two different types of millage that generate property tax revenue to operate city government services: general fund allocated and special purpose.

Before each of these millage types can be explained, it is first necessary to provide an understanding of a “millage” and a “fund”. A “mill” is \$1 for each \$1,000 of taxable value. For example, on \$40,000 of taxable value 1 “mill” generates \$40 in revenue for operating services. A “fund” is an accounting term which means this source of revenue and the expenses it pays for are accounted for separately. This separation is accomplished by budgeting and auditing for these revenues and expenses in a specific “fund” created for the purpose of carrying out only the defined activity.

The first type of millage is called general fund allocated. This millage provides the cost for operating city government services that are paid for from the general fund of the city. The amount of this millage was set by a vote of the public in 1975. For the 2024 city budget, the City Council levied 14.2397 mills. The property tax revenue generated from this millage is deposited into the general fund and pays for part of the cost to operate the trash, city hall, police, DPW, cemetery, parks, and various other city government services.

The second type of millage is called special purpose. This millage requires public approval through an election. These funds can only be used for the specific approved purpose of carrying out the defined activity and nothing else according to Michigan Law. This revenue has to be accounted for in a separate city fund which assures it can only be used for the specified purpose. Bangor City citizens have approved six (6) special purpose millages as follows:

Roads	1.4874 mill	The City maintains separate fund for this revenue.
Cemetery	0.4958 mills	The City maintains separate fund for this revenue.
Museum	0.5000 mills	The revenue collected is disbursed directly to the Bangor Historical Society. <i>(You will see this on the City Council List of Invoices/Accounts Payable labeled as “Pass Through Taxes” or out of T&A2 Checking)</i>
Seniors	1.0000 mills	The revenue collected is disbursed directly to the Senior Services of Van Buren County. <i>(You will see this on the City Council List of Invoices/Accounts Payable labeled as “Pass Through Taxes” or out of T&A2 Checking)</i>
Police	6.0000 mills	The City maintains separate fund for this revenue.
Fire	4.0000 mills	The revenue collected is disbursed directly to the A.B.B. Joint Fire District Board. <i>(You will see this on the City Council List of Invoices/Accounts Payable labeled as “Pass Through Taxes” or out of T&A2 Checking)</i>
PLEASE NOTE: The millage list provided above is <u>not an exhaustive list</u> of every charge that may appear on an individual property tax bill. Each tax bill may include additional assessments or other voter-approved levies specific to a property.		

The City Council does not have the legal authority to remove funds from the special purpose millage accounts for any purpose other than what the voters in Bangor City approved the funds to be spent on. Simply put the City Council cannot reallocate funds from one account to another.

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

Carefully read the instructions on page 2.

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

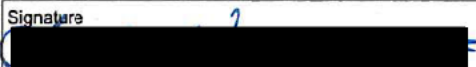
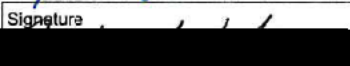
County(ies) Where the Local Government Unit Levies Taxes Van Buren	2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 43,812,262
Local Government Unit Requesting Millage Levy City of Bangor	For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

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
Charter	Operating	Nov-75	17.0000	14.2397	1.0000	14.2397	1.0000	14.2397	14.2397	n/a	unlimited
Extra Voted	Roads	Nov-20	1.5000	1.4874	1.0000	1.4874	1.0000	1.4874	n/a	1.4874	Dec24
Extra Voted	Cemetery	Nov-22	0.5000	0.4958	1.0000	0.4958	1.0000	0.4958	n/a	0.4958	Dec-27
Extra Voted	Museum	May-23	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000	n/a	0.5000	Dec-28
Extra Voted	Seniors	Aug-22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	n/a	1.0000	Dec-29
Special**	Police Act 33-1951	Nov-02	n/a	n/a	n/a	n/a	n/a	n/a	3.0000	3.0000	unlimited
Special**	Fire	Nov-84	4.0000	n/a	n/a	n/a	n/a	4.0000	2.0000	2.0000	unlimited
Special**	levied on	real	property	only**							

Prepared by Angela Story	Telephone Number (269) 207-2590	Title of Preparer Assessor	Date 05/17/2024
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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 Kelly Umbanhowar	Date 05/17/2024
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature 	Print Name JUSTIN WEBER	Date 5/20/2024
<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 (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	