CITY COUNCIL AGENDA FACT SHEET

To: Mayor Farmer, Pro Tem Martinez-Serratos, Councilmember Rivers, McCrumb, Garcia, Muenzer and Uplinger

CC: Justin Weber, City Manager

From: Shelly Umbanhowar, Clerk

CC: Stephenie Cagle, Treasurer

Subject: 6/25/24 Budget Public Hearing and Truth In Taxation Public Hearing

Date: 06/17/24

Summary:

This is the packet for the Budget Public Hearing and Truth In Taxation Public Hearing on Tuesday 6/25/24 @ 5:30 PM

Included in this packet:

- Agenda
- Resolution #2024-09
- Resolution #2024-10
- Resolution #2024-11
- Resolution #2024-12
- City of Bangor's L-4029
- Calculation Worksheet from Van Buren County Equalization Department
- Notice of Budget Public Hearing – Ran in Van Buren Reminder
- Notice of Truth In Taxation Public Hearing – Ran in Van Buren Reminder

Council Action:

City Treasurer requests that the council review and motion to accept the following Resolutions at the 6/25/24 meeting:

- Resolution #2024-09
- Resolution #2024-10
- Resolution #2024-11
- Resolution #2024-12

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CITY COUNCIL
SPECIAL MEETING AGENDA
Budget Public Hearing &
Truth In Taxation Public Hearing

June 25, 2024 @ 5:30 PM
257 W Monroe St Bangor, MI 49013

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. APPROVAL OF AGENDA

5. OPEN TRUTH IN TAXATION PUBLIC HEARING

    a. OPPORTUNITY FOR PUBLIC COMMENT (PLEASE KEEP COMMENTS TO WITHIN 3 MINUTES)

6. CLOSE TRUTH IN TAXATION PUBLIC HEARING

7. OPEN BUDGET PUBLIC HEARING

    a. OPPORTUNITY FOR PUBLIC COMMENT (PLEASE KEEP COMMENTS TO WITHIN 3 MINUTES)

8. CLOSE BUDGET PUBLIC HEARING

9. ADOPTION OF RESOLUTIONS

    a. FIRE ASSESSMENT   RESOLUTION #2024-09

    b. POLICE DEPARTMENT ASSESSMENT   RESOLUTION #2024-10

    c. OPERATING MILLS   RESOLUTION #2024-11

    d. FISCAL YEAR 24/25   RESOLUTION #2024-12

10. COUNCIL MEMBER COMMENTS

11. OPPORTUNITY FOR PUBLIC COMMENT (PLEASE KEEP COMMENTS TO WITHIN 3 MINUTES)

12. ADJOURNMENT

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

VAN BUREN   COUNTY   TAXING JURISDICTION: 54   BANGOR CITY

2023 Unit Total Taxable Value	(Prior TV)	39,960,049
2024 Losses to prior Taxable Value (MCL 211.34d)	(Losses TV)	455,580
2024 Additions (MCL211.34d)	(Additions TV)	2,682,172
2024 Unit Total Final Taxable Value (based on S.E.V.)	(Current TV)	43,812,262
2024 Unit Total Taxable Value based on Assessed Valuation	(AV based TV)	43,812,262
2024 Unit Total Taxable Value based on C.E.V.	(CEV based TV)	43,812,262
2023 Inflation Rate (for 2024 Calculations)	(2023 CPI)	1.051

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.

(2023 Total T.V.   -   2024   Losses   ) x   CPI
(39,960,049   -   455,580   ) x   1.051   =   41,519,197   =   **1.0000**
(43,812,262   -   2,682,172   )   41,130,090   2024 Millage Reduction
(2024 Total T.V.   -   2024   Additions   )   Fraction (Headlee)
                                                          ACTUAL   1.0095   Round to 4 decimal places in the conventional manner.

2a.   Section 211.34, M.C.L., "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. f 2024 only)

   2024   Unit Total Taxable Value based on AV   =   43,812,262   =   **1.0000**
   2024   Unit Total Final Taxable Value (based on S.E.V.)   43,812,262   2024 Rollback Fraction
                                                          ACTUAL   1.0000   (Truth in Assessing)
                                                                                                   Round to 4 decimal places in the conventional manner.

      See STC Bulletin No. 6 of 2024 for more information regarding this calculation.

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 2024   only)

   2024   Unit Total Taxable Value based on C.E.V.   =   43,812,262   =   **1.0000**
   2024   Unit Total Final Taxable Value (based on S.E.V.)   43,812,262   2024 Rollback Fraction
                                                                                                        (Truth in County Equalization)
                                                          ACTUAL   1.0000   Round to 4 decimal places in the conventional manner.

      See STC Bulletin No. 6 of 2024 for more information regarding this calculation.

3.   Section 211.24e, M.C.L., "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill
       for operating purposes in   2023   only)

(2,023 Total T.V.   -   2024   Losses   )
(39,960,049   -   455,580   )   =   39,504,469   =   **0.9605**
(43,812,262   -   2,682,172   )   41,130,090   2024 Base Tax Rate Fraction
(2024 Total T.V.   -   2024   Additions   )   (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 MCL
           sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X last year's Operating Rate levied.

COUNTY <u>VAN BUREN</u> **Unit Total TV 2023** 39,960,049
UNIT: <u>BANGOR CITY</u> **Unit Total TV 2024** 43,812,262
YEAR: <u>2024</u>

HEADLEE & MCL 211.34ROLLBACK COMPUTATIONS

SOURCE AND PURPOSE OF **OPERATING ONLY** MILLAGE	PRIOR YEAR'S PERM REDUCED or REDUCED NEWLY VOTED MILLAGE see MCL 211.34d(9)		CURRENT MILLAGE REDUCTION FRACTION		CURRENT PERM. REDUCED MILLAGE *		TRUTH IN ASSESSING or TRUTH IN EQUALIZATION FRACTION		CURRENT MAXIMUM ALLOWABLE MILLAGE RATE
Post debt & specials to L-4029.	Last year's L-4029 col. (7)		L-4029 col. (6)		L-4029 col. (7)		L-4029 col. (8)		L-4029 col. (9)
CHARTER OPERATING _{Was the above millage approved since this May 31? Y = YES}	14.2397	x	1.0000	=	14.2397	x	1.0000	=	14.2397
EXTRA VOTED ROADS _{Was the above millage approved since this May 31? Y = YES}	1.4874	x	1.0000	=	1.4874	x	1.0000	=	1.4874
EXTRA VOTED CEMETERY _{Was the above millage approved since this May 31? Y = YES}	0.4958	x	1.0000	=	0.4958	x	1.0000	=	0.4958
EXTRA VOTED SENIORS _{Was the above millage approved since this May 31? Y = YES}	1.0000	x	1.0000	=	1.0000	x	1.0000	=	1.0000
EXTRA VOTED MUSEUM _{Was the above millage approved since this May 31? Y = YES}	0.5000	x	1.0000	=	0.5000	x	1.0000	=	0.5000
 _{Was the above millage approved since this May 31? Y = YES}		x	1.0000	=	0.0000	x	1.0000	=	0.0000
 _{Was the above millage approved since this May 31? Y = YES}		x	1.0000	=	0.0000	x	1.0000	=	0.0000
Total of newly voted & last year's perm reduced millage.	17.7229				17.7229				

2024 MAXIMUM ALLOWABLE OPERATING
MILLAGE UNDER HEADLEE & MCL 211.34 = 17.7229

<u>NOTE:</u> The only way to levy more than your maximum millage due to the Headlee rollback is to have voters approve additional millage.

TRUTH IN TAXATION COMPUTATIONS

2024 BASE TAX RATE FRACTION:	(from L-4034)	0.9605	(1)	
2023 OPERATING MILLAGE RATE:	(actually levied)	17.7187	(2)	
2024 BASE TAX RATE:	(w/out hearing)	**17.0188**	(1) x (2) = (3)	
2024 MAX. ALLOWABLE OPERATING MILLAGE RATE:		17.7229	(from above) = (4)	
MINUS 2024 BASE TAX RATE:	(B.T.R.)	17.0188	(3) = (5)	
MILLAGE INCREASE:	(with a hearing)	0.7041	(4) - (5) = (6) or	

_{If you plan to levy more than the B.T.R. but less than the Max. Allowable, enter the amount here.} (7) - (5) = (6)

$$\frac{\text{MILLAGE INCREASE}}{\text{2024 BASE TAX RATE}} \quad \frac{0.7041}{17.0188} = \textbf{4.14\%}$$

MILLAGE INCREASE FROM HEARING*

2024 TV x .001 x MILLAGE INCREASE = $ 30,848
REVENUE INCREASE FROM HEARING

$$\frac{(\text{2024 TV x 2024 BASE RATE})}{(\text{2023 TV x 2023 ACTUAL OPER RATE})} \, -1 \quad \frac{745,632}{708,040} = \textbf{5.31\%}$$

2024 REVENUE INCREASE WITHOUT HEARING

*Must be published in notice of public hearing on increasing property taxes. Your current year's millage cannot exceed your maximum under Truth in Taxation unless authorized by the governing body at the hearing. Your current year's millage cannot exceed your Headlee maximum without a millage election.

4/29/2024

BANGOR CITY
TRUTH IN TAXATION REVENUE GAIN CALCULATION

PURPOSE AND SOURCE OF MILLAGE		HEADLEE MAXIMUM AMOUNT	MILLAGE GAIN WITH TRUTH IN TAXATION		UNIT'S TAXABLE VALUE		TRUTH IN TAXATION REVENUE GAINED
CHARTER	OPERATING	14.2397	0.5657	x	43,812,262	= $	24,785
EXTRA VOTED	ROADS	1.4874	0.0591	x	43,812,262	= $	2,589
EXTRA VOTED	CEMETERY	0.4958	0.0197	x	43,812,262	= $	863
EXTRA VOTED	SENIORS	1.0000	0.0397	x	43,812,262	= $	1,739
-	-	0.0000	0.0000	x	-	= $	-
-	-	0.0000	0.0000	x	-	= $	-
		17.2229	0.6842			$	29,976
			TO CHECK				TO CHECK
			0.7041			$	30,848

MAXIMUM ALLOWABLE MILLAGES WITHOUT
TRUTH IN TAXATION HEARING

PURPOSE AND SOURCE OF MILLAGE		HEADLEE MAXIMUM AMOUNT	MULTIPLIER WITHOUT TR. IN TAX.	MAXIMUM MILLAGE WITHOUT TR. IN TAX.	MAXIMUM REVENUE WITHOUT TR. IN TAX.
CHARTER	OPERATING	14.2397	x 0.9602717 =	13.674	$ 599,089
EXTRA VOTED	ROADS	1.4874	x 0.9602717 =	1.4283	$ 62,577
EXTRA VOTED	CEMETERY	0.4958	x 0.9602717 =	0.4761	$ 20,859
EXTRA VOTED	SENIORS	1.0000	x 0.9602717 =	0.9603	$ 42,073
-	-	0.0000	x 0.9602717 =	0	$ -
-	-	0.0000	x 0.9602717 =	0	$ -
TOTALS		17.2229		16.5387	$ 724,598
				TO CHECK	TO CHECK
				17.0188	745,632

4/29/2024

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 _____ <u>BANGOR CITY</u>
       <small>name of governing body</small>   <small>name of taxing unit</small>

will hold a public hearing on a proposed increase of   <u>0.7041</u> mills in the operating tax

millage rate to be levied on property in   2024

The hearing will be held on _____, _____ at _____
                      <small>day</small>   <small>date</small>   <small>time a.m./p.m.</small>

at _____, _____.
            <small>place</small>   <small>address</small>

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   <u>4.14%</u> 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   <u>5.31%</u>   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:

<div align="center">

BANGOR CITY

<small>name of taxing unit</small>

<small>street address</small>

<small>city, state, zip</small>

<small>phone</small>

</div>

TRUTH IN TAXATION NOTICE

INSTRUCTIONS TO LOCAL GOVERNMENTS

This notice is not required if the local taxing unit complies with section 16 of the Uniform Budgeting and Accounting Act, PA 2 of 1968 as amended, being section 141.436 of the Michigan Compiled Laws. If a local taxing unit does not comply with section 16 of the Uniform Budgeting and Accounting Act, the following instructions still apply.

MCL, Section 211.24e requires that notice of a public hearing be published by a local taxing unit which proposes to increase operating tax levies over the maximum amount allowed to be levied without a hearing. Notice may be published alone or included with the notice of public hearing on a unit's budget held pursuant to MCL, Section 141.412. The preceding model notice fulfills the requirements under MCL, Section 211.24e. It can be completed with all the information provided and forwarded to the appropriate news-paper for publication.

Other pertinent information can be included in the notice. This sample notice form meets mini-mum legal requirements.

In addition to publishing requirements, the notice must be posted at the principal office of the taxing unit.

The notice must be published in a newspaper of general circulation in the taxing unit. Publi-cation must occur <u>six</u> or more days before the public hearing.

The proposed additional millage rate must be established by a resolution adopted by the gov-erning body of the taxing unit before it conducts the public hearing.

Not more than ten days after public hearing, a taxing unit may approve the levy of an additional millage rate equal to or less than the proposed additional millage rate that was published and on which a public hearing has been held.

Michigan Department of Treasury
614 (2-03)

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

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Dept.(s)
COPY TO: Each Twp or City Clerk

L-4029

2024 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County					
VAN BUREN	Taxable Value	**43,812,262**			
Local Government Unit **BANGOR CITY**					

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 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Election, Charter, etc.	(5) 2023 Millage Rate Permanently Reduced by MCL 211.34d	(6) 2024 Current Year Millage Reduction Fraction	(7) 2024 Millage Rate Permanently Reduced by MCL 211.34d	(8) Sec. 211.34 Millage Rollback Fraction	(9) Maximum Allowable Millage Rate*	(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			Unlimited
EXTRA VOTED	ROADS	Nov-20	1.5000	1.4874	1.0000	1.4874	1.0000	1.4874			Dec-24
EXTRA VOTED	CEMETERY	Nov-22	0.5000	0.4958	1.0000	0.4958	1.0000	0.4958			Dec-27
EXTRA VOTED	SENIORS	Aug-22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			Dec-29
EXTRA VOTED	MUSEUM	May-23	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000			Dec-28
SPECIAL	Act 33/1951 POLICE*	Nov-02	OPEN	N/A	N/A	N/A	N/A	OPEN			Unlimited
SPECIAL	FIRE*	Nov-84	5.0000	N/A	N/A	N/A	N/A	5.0000			Unlimited

*SPECIAL MILLAGE IS SPREAD ON TAXABLE REAL ONLY   Total Mills - Summer & Winter

Prepared by	Title	Date

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, MCL 380.1211(3).

☐ Clerk ☐ Secretary	Signature	Type Name	Date
☐ Chairperson ☐ Supervisor	Signature	Type Name	Date

*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. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

INSTRUCTIONS FOR
2024 TAX RATE REQUEST
Millage Request Report to County Board of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act no., etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOMESTEAD group of properties. (See State Tax Commission Bulletin No. 3 of 2017 for more explanation.) A local school district may use the following abbreviations when completing Column 2:"Operating ALL" and Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating Millage to be levied on ALL PROPERTIES <u>EXCLUDING</u> PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, AUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district "such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2023 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The <u>2023</u> permanently reduced rate can be found in column 7 of the <u>2023</u> form L-4029. For operating millage approved by the voters after April 30, 2024, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable".

Column 6: Current year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on form 2166(L-4034) <u>2023</u> *Millage Reduction Fraction Calculations Worksheet* . The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for <u>2024</u> and future years. This prevents any increase or "roll up" of millage rates. Use 1.0000 for millages approved by the voters after April 30, 2024. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2024 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this <u>2024</u> form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable".

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for <u>2024</u> for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin No, 2 of <u>2024</u>. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (<u>2024</u> Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No, 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin No. 2 of <u>2024</u>. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collectiondate of certian county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

Michigan Department of Treasury
614 (Rev. 02-24)

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

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

L-4029

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.

Local Government Unit Requesting Millage Levy		
Van Buren County(ies) Where the Local Government Unit Levies Taxes	**City of Bangor** Local Government Unit Requesting Millage Levy	
2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 **43,812,262**	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 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
Special**	Fire	Nov-84	4.0000	n/a	n/a	n/a	n/a	4.0000	2.0000	2.0000	unlimited
Special**	Police Act 33-1951	Nov-02	n/a	n/a	n/a	n/a	n/a	n/a	3.0000	3.0000	unlimited
Extra Voted	Seniors	Aug-22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	n/a	1.0000	Dec-29
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	Cemetery	Nov-22	0.5000	0.4958	1.0000	0.4958	1.0000	0.4958	n/a	0.4958	Dec-27
Extra Voted	Roads	Nov-20	1.5000	1.4874	1.0000	1.4874	1.0000	1.4874	n/a	1.4874	Dec24
Charter	Operating	Nov-75	17.0000	14.2397	1.0000	14.2397	1.0000	14.2397	14.2397	n/a	unlimited

Prepared by	Telephone Number	Title of Preparer	Date
Angela Story	(269) 207-2590	Assessor	05/17/2024

CERTIFICATION: As the representatives for the local government unit named above, we certify that these tax 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).

	Signature	Print Name	Date
☑ Clerk ☐ Secretary	Shelly Umbarhower	Shelly Umbarhower	05/17/2024
☐ Chairperson ☐ President	Justin Weber	JUSTIN WEBER	5/20/2024

* 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).

	Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
	Total School District Operating	
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal		
For Commercial Personal		
For all Other		

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.

CITY OF BANGOR
VAN BUREN COUNTY, MICHIGAN
RESOLUTION #2024-09

RESOLUTION APPROVING FISCAL YEAR 2024/2025
FIRE SPECIAL ASSESSMENT MILLAGE ADOPTION

Councilmember _____, supported by Councilmember _____ moved the adoption of the following resolution:

WHEREAS, it is necessary to provide funding for fire services in the City of Bangor for the fiscal year 2024/2025, and

WHEREAS, the city is a part of the ABB fire district with Townships of Arlington and Bangor, and

WHEREAS, the ABB fire district has established its budget for operations and capital improvements with foreknowledge and approval of all members of the fire district, and

WHEREAS, by agreement, the members of the fire district accept a proportional amount of the next fiscal year's operations and capital improvements budget requirements, and

WHEREAS, the city is authorized under PA 33 of 1951 to levy mills on an annual basis for support of police and fire operations, and

THEREFORE, BE IT RESOLVED

1. That the City Treasurer is hereby directed to levy of 4.000 mills for fire operations split equally on the Summer and Winter Tax bills for the fiscal year 2024/2025 on all real property tax in the City of Bangor.

1

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED/DENIED.

Dated: June 25, 2024   _____

                                                       Shelly Umbanhowar
                                                       City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Bangor at a meeting held June 25, 2024, and that public notice of said meeting was given pursuant to Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: June 25, 2024   _____

                                                       Shelly Umbanhowar
                                                       City Clerk

CITY OF BANGOR
VAN BUREN COUNTY, MICHIGAN
RESOLUTION #2024-10

RESOLUTION FISCAL YEAR 2024/2025

APPROVING POLICE LEVY ASSESSMENT MILLAGE ADOPTION

Councilmember _____, supported by Councilmember _____ moved the adoption of the following resolution:

WHEREAS, it is necessary to provide funding for police services in the City of Bangor for the fiscal year 2024/2025, and

WHEREAS, it is necessary to provide additional funding through special assessment millage on all real property to fund police services in the City of Bangor for the fiscal year 2024/2025.

WHEREAS, the City is authorized under PA 33 of 1951 to levy mills on an annual basis for support of police and fire operations, and

NOW THEREFORE, IT BE RESOLVED

1. That the City Treasurer is hereby directed to levy of 6.000 mills for police operations split equally on the Summer and Winter Tax bills for the fiscal year 2024/2025 on all real property tax in the City of Bangor.

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED/DENIED.

Dated: June 25, 2024

_____
Shelly Umbanhowar
City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Bangor at a meeting held June 25, 2024, and that public notice of said meeting was given pursuant to Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: June 25, 2024

_____
Shelly Umbanhowar
City Clerk

CITY OF BANGOR
VAN BUREN COUNTY, MICHIGAN
RESOLUTION #2024-11

RESOLUTION APPROVING CITY OPERATING MILLAGE RATE LEVY FOR
FISCAL YEAR 2024-2025

Councilmember _____, supported by Councilmember _____
moved the adoption of the following resolution:

WHEREAS, the City has levied for its 2024-2025 fiscal year a total operating millage of 17.7229 mills (14.2397 mills general operating and 3.4832 mills extra voted operating); and

WHEREAS, the City has determined to levy a millage of 17.7229 mills (14.2397 mills general operating and 3.4832 mills extra voted operating), for its 2024-2025 fiscal year (FY 24-25); and

WHEREAS, the General Property Tax Act, Act 206 of the Public Acts of 1893, as amended, at Section 24e, MCL 211.24e, requires that the City Council hold a public hearing after providing the required notice before approving the levy for FY 24-25; and

WHEREAS, a public hearing was held by the City Council this date, June 25, 2024, after the giving of the required notice and during which an opportunity was given for public comment.

NOW, THEREFORE, BE IT RESOLVED:

1. That the City shall levy for operating purposes 17.7229 mills (14.2397 mills general operating and 3.4832 mills extra voted operating) for FY 24-25 on taxable real and personal property in the City.

2. That all resolutions or parts of resolutions in conflict herewith shall be and the same are rescinded to the extent of such conflict.

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED/DENIED.

Dated: June 25, 2024   _____
                                              Shelly Umbanhowar
                                              City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Bangor at a meeting held June 25, 2024, and that public notice of said meeting was given pursuant to Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: June 25, 2024   _____
                                              Shelly Umbanhowar
                                              City Clerk

CITY OF BANGOR
VAN BUREN COUNTY, MICHIGAN
RESOLUTION #2024-12

RESOLUTION APPROVING GENERAL FINANCE BUDGET
FOR FISCAL YEAR 2024-2025

Councilmember _____, supported by Councilmember _____ moved the adoption of the following resolution:

WHEREAS, the City Council of the City of Bangor, in accordance with its Charter and the Public Acts of Michigan wishes to approve the following General Finance Budget Resolution outlining anticipated revenues and expenditures for the fiscal year beginning July 1, 2024 in accordance with Section 95 of the City Charter and State Act 621 and

WHEREAS, the City Manager heretofore submitted to this Council annual budgets for the ensuing year, as required by the City Charter of the City, and Michigan Public Act 621 of 1978 the Uniform Budgeting and Accounting Act, and

WHEREAS, the General Appropriations Act requires, the City Council has set forth the total number of mills of ad valorem property taxes to be levied at 14.2397 for Charter Operating, 1.000 for the voted Senior Services, 1.4874 for City Roads, 0.5000 for Cemetery, 0.5000 for Historical Society Museum along with special millages for Police Operations (6.00mills) and Fire Operations (4.00 mills); and

WHEREAS, a Public Hearing was held on June 25, 2024 on the said budget after publication of notice thereof; and

WHEREAS, the Council has carefully considered each and every item of the budget separately;

NOW, THEREFORE, BE IT RESOLVED that this Council does hereby determine and appropriate the amounts required from the funds of the City of Bangor for the fiscal year beginning July 1, 2024 and ending June 30, 2025 as follows:

GENERAL FUND		
	City Council	81,500
	City Manager	21,700
	Clerk	63,500
	Treasurer	73,500
	City Hall	165,500
	Cemetery	58,100
	Police Department	500,500
	Code Enforcement	82,178
	Public Service	149,100
	Street Lights	2,000
	Parks	64,100
	Library	0
	Transfer to Motor Pool	50,000
	EXPENSES	1,311,678
	NET REVENUE	1,319,800
	BEGINNING FUND BALANCE	791,272
	ENDING FUND BALANCE	799,394
MAJOR STREETS FUND		
	EXPENSES	370,088
	NET REVENUE	220,000
	BEGINNING FUND BALANCE	254,580
	ENDING FUND BALANCE	104,492
LOCAL STREETS		
	EXPENSES	185,188
	NET REVENUE	160,000
	BEGINNING FUND BALANCE	78,815
	ENDING FUND BALANCE	53,627
POLICE FUND		
	EXPENSES	36,000
	NET REVENUE	36,000
	BEGINNING FUND BALANCE	87,051
	ENDING FUND BALANCE	87,051
LIBRARY MAINTENANCE FUND		
	EXPENSES	4,000
	NET REVENUE	4,000
	BEGINNING FUND BALANCE	75,481
	ENDING FUND BALANCE	75,481
SEWER FUND		
	EXPENSES	564,750
	NET REVENUE	563,000
	BEGINNING FUND BALANCE	3,393,509
	ENDING FUND BALANCE	3,391,759

WATER FUND			
		EXPENSES	395,250
		NET REVENUE	631,000
		BEGINNING FUND BALANCE	655,740
		ENDING FUND BALANCE	891,490
MOTOR EQUIPMENT FUND			
		EXPENSES	204,002
		NET REVENUE	276,000
		BEGINNING FUND BALANCE	90,073
		ENDING FUND BALANCE	162,071

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED/DENIED.

Dated: June 25, 2024   _____

                                                              Shelly Umbanhowar
                                                              City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Bangor at a meeting held June 25, 2024, and that public notice of said meeting was given pursuant to Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: June 25, 2024   _____

                                                              Shelly Umbanhowar
                                                              City Clerk

CITY OF BANGOR
NOTICE OF PUBLIC HEARING

The City of Bangor will hold a public hearing on the proposed city budget for fiscal year 2024-2025 at the Bangor City Hall, 257 W. Monroe St. Bangor, MI on June 25th directly after the scheduled hearing on property taxes at 5:30 pm. A copy of the proposed budget is available for public inspection at Bangor City Hall.

These meetings are accessible. Persons requiring auxiliary aides and services, or other accommodations, should contact the City Clerk in writing, by telephone at 269-427-5831, or by emailing clerk@bangormi.org

This notice is published by:
Bangor City
257 W. Monroe St
Bangor, MI 49013

Notice of Public Hearing on Increasing Property Taxes

The City Council of the City of Bangor will hold a public hearing on a proposed increase of 0.7041 mills in the operating tax millage rate to be levied on property in 2024.
The hearing will be held on the 25th day of June 2024 at 5:30 pm at Bangor City Hall, 257 W Monroe St. Bangor, MI.

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 4.14% 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 5.31% 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:

City of Bangor
257 W Monroe St
Bangor, MI 49013
269-427-5831