

**From:** Howard Heideman, Administrator, Tax Analysis Division, Michigan Department of Treasury  
**To:** County Treasurers  
**Date:** 8/16/2012 2:10 PM  
**Subject:** County Treasurer Statements for Millage Elections, MCL 211.203

Revised for ISD enhancement millage, clarification for renewals, and charter townships.

>>> Howard R. Heideman 9/23/2010 4:36 PM >>>

The county treasurer statement required under MCL 211.203 for millage increase questions is only required for operating millage increases proposed by a non-charter county, a non-charter township, THE DETROIT PUBLIC SCHOOLS, or an ISD, and only if the ISD increase is for general operating purposes OR IS REGIONAL ENHANCEMENT MILLAGE UNDER MCL 380.705. A COUNTY TREASURER STATEMENT IS ALSO REQUIRED FOR A MILLAGE INCREASE QUESTION FOR A CHARTER TOWNSHIP IF VOTERS HAVE NOT APPROVED THE TOWNSHIP BECOMING A CHARTER TOWNSHIP AND THE TOWNSHIP CONTINUES TO LEVY ALLOCATED MILLAGE (AS IF IT WERE A NON-CHARTER TOWNSHIP).

UNDER MCL 211.203, A MILLAGE RENEWAL IS CONSIDERED A MILLAGE INCREASE QUESTION. A COUNTY TREASURER'S STATEMENT IS REQUIRED FOR A MILLAGE RENEWAL QUESTION FOR THE ENTITIES LISTED ABOVE.

The county treasurer statement is not required for millage increases proposed by a city, village, community college, charter authority, or other authority, the tax limitations of which are provided by charter or by general law. The county treasurer statement is not required for special education or vocational education millage increases proposed by an ISD, and the statement is not required for proposals to issue bonds (debt millage questions). And school district legal counsel have concluded that the 1994 amendment to MCL 211.202 (that excluded school districts OTHER THAN FIRST-CLASS SCHOOL DISTRICTS from the definition of local unit) means that the county treasurer statement is not required for proposed increases in school district millages OTHER THAN DETROIT PUBLIC SCHOOLS OPERATING, SINKING FUND, OR RECREATION MILLAGE.

The reason for all the exclusions is that the notice is required only for millages subject to the 50 mill limit established in Article IX, section 6 of the Michigan Constitution.

And if the county treasurer statement is required, for operating millage increases proposed by a non-charter county, a non-charter township, or an ISD (general operations OR ENHANCEMENT MILLAGE only), the statement should only list voter-approved operating millage increases for a:

non-charter county;  
non-charter township OR CHARTER TOWNSHIP IF VOTERS HAVE NOT APPROVED BECOMING A CHARTER TOWNSHIP;  
ISD (general operating OR ENHANCEMENT MILLAGE only); or  
school district (including sinking fund and recreation mills).

These are the only local millages subject to the 50-mill limit.

Howard