



# **TAX ALLOCATION FACT SHEET**

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**AUGUST 7<sup>TH</sup> 2018 PRIMARY  
COUNTYWIDE PROPOSAL**

# OVERVIEW:

## CLINTON COUNTY “SEPARATE TAX LIMITATION PROPOSAL” AUGUST 7, 2018 PRIMARY ELECTION

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- Due to millage rate rollbacks caused by the “Headlee” amendment, voters will be asked to reauthorize the constitutional millage for the County (5.800 mills), general law townships (1.000 mill) and the intermediate school district (.2000 mill). This proposal has been approved five times since 1994. The last reauthorization was passed in 2012 and expired at the end of 2016.
- Only minor rollbacks have occurred since the last authorization. Reauthorization will result in a slight increase in property taxes. In cities, villages and charter townships a home with a taxable value of \$75,000 will increase \$0.97 per year.
- In general law townships a property with a taxable value of \$75,000 will increase between \$0.97 and \$2.45 per year. Information on individual township rates and other details may be found at [www.clinton-county.org/](http://www.clinton-county.org/).
- If the proposal fails, the law requires the county tax allocation board to hold a series of meetings annually, at taxpayer’s expense, to establish the millage division.



# **BALLOT PROPOSAL FOR SEPARATE TAX LIMITATIONS**

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- **By way of background the “separate tax limitation proposal” was approved by Clinton County voters in 1994, 1998, 2004, 2008 and 2012.**
- **The constitutional limitation authorized by the voters in 2012 expired at the end of the 2016 tax year.**
- **The Tax Allocation Board met on April 16, 2018 and petitioned the Board of Commissioners to submit to the voters of the county the question of reestablishing separate tax limitation millage rates.**
- **The County Clerk has reviewed the Petition and has determined that it substantially complies with the Property Tax Act.**



# **SEPARATE TAX LIMITATION PROPOSAL**

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**BALLOT LANGUAGE - AUGUST 7, 2018:**

**Shall separate tax limitations be established for a period of four (4) years, or until altered by the voters of the county, for the County of Clinton and the Townships and Intermediate School District within the County, the aggregate of which shall not exceed 7.0000 mills as follows:**

|                                     | <b>Mills</b>        |
|-------------------------------------|---------------------|
| <b>County of Clinton</b>            | <b>5.8000</b>       |
| <b>Townships</b>                    | <b>1.0000</b>       |
| <b>Intermediate School District</b> | <b><u>.2000</u></b> |
| <b>Total</b>                        | <b>7.0000</b>       |

**Note:** See following page to determine taxpayer cost by Township



# ALLOCATED MILLAGE

## \$150,000 HOME, \$75,000 TAXABLE VALUE

| <u>County &amp; RESA</u>              | <u>Millage Max</u> | <u>2017 Millage</u> | <u>Difference</u> | <u>Cost to Taxpayer Annually</u> |                |
|---------------------------------------|--------------------|---------------------|-------------------|----------------------------------|----------------|
| County                                | 5.8000             | 5.7877              | .0123             | \$ 0.92                          |                |
| RESA (Intermediate School)            | .2000              | .1993               | .0007             | \$ 0.05                          | <b>TOTAL</b>   |
| <b>Charter Townships &amp; Cities</b> |                    |                     |                   | <b>\$ 0.97</b>                   | <b>\$ 0.97</b> |
| <b>General Law Townships</b>          |                    |                     |                   |                                  |                |
| Bengal                                | 1.0000             | 0.9972              | .0028             | \$ 0.21 + \$ 0.97 =              | \$ 1.18        |
| Bingham                               | 1.0000             | 1.0000              | .0000             | \$ 0.00 + \$ 0.97 =              | \$ 0.97        |
| Dallas                                | 1.0000             | 0.9980              | .0020             | \$ 0.15 + \$ 0.97 =              | \$ 1.12        |
| Duplain                               | 1.0000             | 0.9851              | .0149             | \$ 1.12 + \$ 0.97 =              | \$ 2.09        |
| Eagle                                 | 1.0000             | 0.9992              | .0008             | \$ 0.06 + \$ 0.97 =              | \$ 1.03        |
| Essex                                 | 1.0000             | 0.9940              | .0060             | \$ 0.45 + \$ 0.97 =              | \$ 1.42        |
| Greenbush                             | 1.0000             | 1.0000              | .0000             | \$ 0.00 + \$ 0.97 =              | \$ 0.97        |
| Lebanon                               | 1.0000             | 0.9989              | .0011             | \$ 0.08 + \$ 0.97 =              | \$ 1.06        |
| Olive                                 | 1.0000             | 0.9915              | .0085             | \$ 0.64 + \$ 0.97 =              | \$ 1.61        |
| Ovid                                  | 1.0000             | 0.9996              | .0004             | \$ 0.03 + \$ 0.97 =              | \$ 1.00        |
| Riley                                 | 1.0000             | 0.9993              | .0007             | \$ 0.05 + \$ 0.97 =              | \$ 1.03        |
| Victor                                | 1.0000             | 0.9971              | .0029             | \$ 0.22 + \$ 0.97 =              | \$ 1.19        |
| Westphalia                            | 1.0000             | 0.9803              | .0197             | \$ 1.48 + \$ 0.97 =              | \$ 2.45        |



# **COUNTY REVENUE GENERATED/LOST**

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- Revenue of approximately \$34,000 will be generated annually by resetting the millage rate for the County to the previously voter approved level of 5.8000.
- The following table shows the annual change in taxable value, there is a 3.9% difference between 2017 & 2018.
- Increases in taxable value are expected to be modest over the next four years.
- Resetting the millage rate to 5.8000 would assist with maintaining current services at the County level.



# COUNTY PROPERTY TAX INFORMATION

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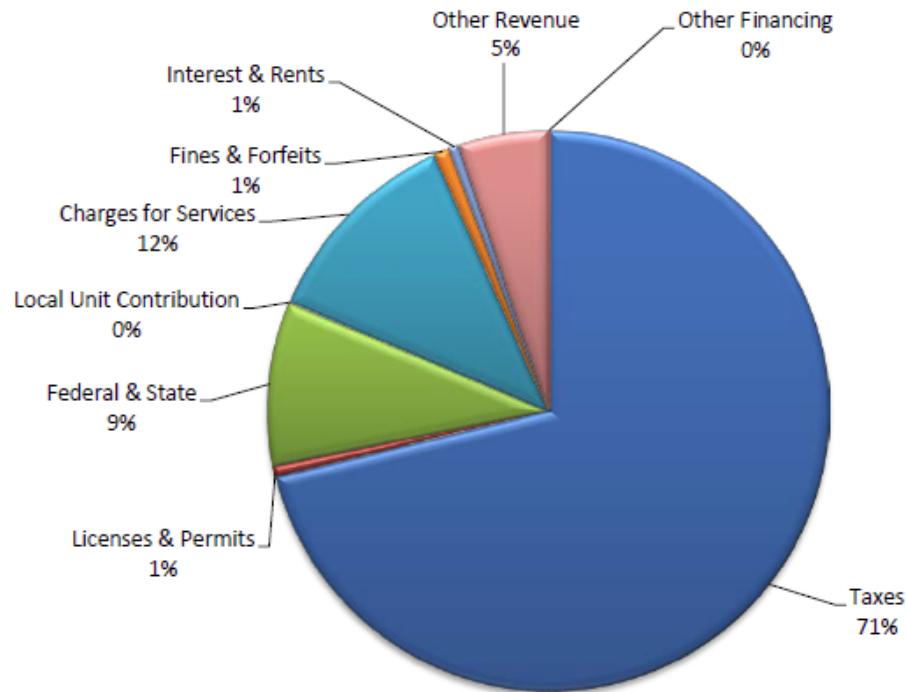
| TAX YEAR | TAXABLE VALUATION | GENERAL FUND MILLAGE |
|----------|-------------------|----------------------|
| 2009     | 2,551,261,110.00  | 5.8000               |
| 2010     | 2,499,739,368.00  | 5.8000               |
| 2011     | 2,466,453,832.00  | 5.8000               |
| 2012     | 2,411,597,879.00  | 5.8000               |
| 2013     | 2,434,936,950.00  | 5.8000               |
| 2014     | 2,470,082,557.00  | 5.8000               |
| *2015    | 2,547,727,561.00  | 5.8000               |
| 2016     | 2,591,231,729.00  | 5.7953               |
| 2017     | 2,662,802,495.00  | 5.7877               |
| 2018     | 2,766,767,941.00  | 5.7877               |

\*Due to the recession, total taxable valuation remained below 2009 values until 2016.

# COUNTY REVENUE SUMMARY

## \$21.1 MILLION

(2018 BUDGET)





# COUNTY EXPENDITURE SUMMARY

## \$21.1 MILLION

(2018 BUDGET)

