Series 3000: Operations, Finance, and Property

3200 Finance and Borrowing

3206 Property Tax Levies

A. General

1. The Board will identify, before the end of each fiscal year as part of the budget approval process, taxes that have been previously authorized by District electors. Of those taxes, the Board will determine which will be levied in the subsequent fiscal year and the applicable levy rate.

2. The Superintendent or designee will identify all taxes to be levied and the applicable levy rate in the documents filed with the relevant county(ies) necessary to collect those taxes within the District's geographic boundaries.

B. New Millage

1. If District electors authorize new millage and the Board determines to levy the new millage in the current fiscal year, the Superintendent or designee must file amendments to the previously filed tax allocation documents with the relevant county(ies) necessary to collect those new taxes.

2. If required by law, the District must hold a truth in taxation hearing in compliance with Policy 3202 before levying any new millage.

C. Summer Tax Levy

If the Board has previously determined to levy half or all of the District's property taxes on July 1 of each year, then the Board must adopt a continuing resolution on or before December 31 of each calendar year to continue to levy summer property taxes in the subsequent calendar year in the same proportion previously determined by the Board.

Legal authority: MCL 380.1611-1613

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