



TAX ALLOCATION FACT SHEET

**AUGUST 2ND 2022 PRIMARY
COUNTYWIDE PROPOSAL**

OVERVIEW:

CLINTON COUNTY “SEPARATE TAX LIMITATION PROPOSAL” AUGUST 2, 2022 PRIMARY ELECTION

- 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 six times since 1994. The last reauthorization was passed in 2018 and expires at the end of 2022.
- 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 \$100,000 will increase \$8.49 per year.
- In general law townships a property with a taxable value of \$100,000 will increase between \$8.55 and \$12.16 per year.
- 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

- **By way of background the “separate tax limitation proposal” was approved by Clinton County voters in 1994, 1998, 2004, 2008, 2012 and 2018.**
- **The constitutional limitation authorized by the voters in 2018 expires at the end of the 2022 tax year.**
- **The Tax Allocation Board met on April 18, 2022 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

BALLOT LANGUAGE - AUGUST 2, 2022:

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:

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

Note: See following page to determine taxpayer cost by Township



ALLOCATED MILLAGE

\$200,000 HOME, \$100,000 TAXABLE VALUE

<u>County & RESA</u>	<u>Millage Max</u>	<u>2022 Millage</u>	<u>Difference</u>	<u>Cost to Taxpayer Annually</u>	
County	5.8000	5.7189	.0811	\$ 8.11	
RESA (Intermediate School)	.2000	.1962	.0038	\$ 0.38	TOTAL
Charter Townships & Cities				\$ 8.49	\$ 8.49
General Law Townships					
Bengal	1.0000	0.9877	.0123	\$ 1.23 + \$ 8.49 =	\$ 9.72
Bingham	1.0000	0.9969	.0031	\$ 0.31 + \$ 8.49 =	\$ 8.80
Dallas	1.0000	0.9869	.0131	\$ 1.31 + \$ 8.49 =	\$ 9.80
Duplain	1.0000	0.9763	.0237	\$ 2.37 + \$ 8.49 =	\$ 10.86
Eagle	1.0000	0.9841	.0159	\$ 1.59 + \$ 8.49 =	\$ 10.08
Essex	1.0000	0.9633	.0367	\$ 3.67 + \$ 8.49 =	\$ 12.16
Greenbush	1.0000	0.9811	.0189	\$ 1.89 + \$ 8.49 =	\$ 10.38
Lebanon	1.0000	0.9916	.0084	\$ 0.84 + \$ 8.49 =	\$ 9.33
Olive	1.0000	0.9851	.0149	\$ 1.49 + \$ 8.49 =	\$ 9.98
Ovid	1.0000	0.9994	.0006	\$ 0.06 + \$ 8.49 =	\$ 8.55
Riley	1.0000	0.9670	.0330	\$ 3.30 + \$ 8.49 =	\$ 11.79
Victor	1.0000	0.9761	.0239	\$ 2.39 + \$ 8.49 =	\$ 10.88
Westphalia	1.0000	0.9742	.0258	\$ 2.58 + \$ 8.49 =	\$ 11.07



COUNTY REVENUE GENERATED/LOST

- **Approximately \$271,603 will be recovered 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 5.77% difference between 2021 & 2022.**
- **Increases in taxable value are expected to reduce the millage rate as a result of the Headlee rollback 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

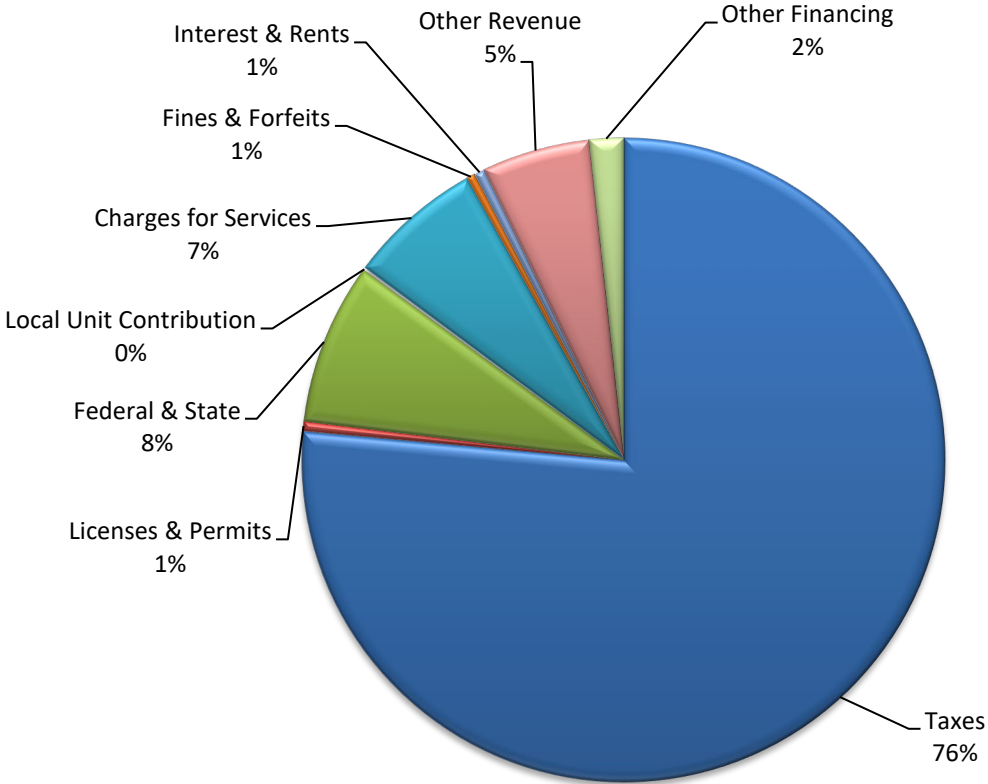
TAX YEAR	TAXABLE VALUATION	GENERAL FUND MILLAGE
2009	2,551,261,110.00	5.8000
2010	2,499,739,368.00	5.8000
2011	2,466,453,832.00	5.8000
2012	2,411,597,879.00	5.8000
2013	2,434,936,950.00	5.8000
2014	2,470,082,557.00	5.8000
2015	2,547,727,561.00	5.8000
*2016	2,591,231,729.00	5.7953
2017	2,662,802,498.00	5.7877
2018	2,766,767,941.00	5.7877
2019	2,887,660,469.00	5.7976
2020	3,026,833,948.00	5.7691
2021	3,166,149,253.00	5.7408
2022	3,348,980,696.00	5.7189

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

COUNTY REVENUE SUMMARY

\$23.6 MILLION

(2022 BUDGET)



COUNTY EXPENDITURE SUMMARY

\$23.6 MILLION

(2022 BUDGET)

