

NOTICE OF CHANGE ON SUMMER TAX BILLING

The *State of Michigan* has accelerated the annual County Property Tax Collection in order to fund State Revenue Sharing paid to Counties through the enactment of Public Act 357 of 2004.

This legislation gradually advances the County Property Tax Collection from the December levy to the July levy over a three-year period beginning in July 2005. The law requires that 1/3 of the County's 4.2 *operating* mills be levied in July 2005 with the remaining 2/3 levied in December 2005. In 2006, 2/3 of the County's operating millage will be levied in July with the remaining 1/3 to be levied in December 2006. In 2007 and beyond, 100% of the County Operating millage will be levied in July.

Only the County Operating millage (currently 4.2 mills) will be collected with the summer levy (along with school taxes). Any special millages such as County Drain Debt, SMART, and HCMA will remain 100% on December levies.