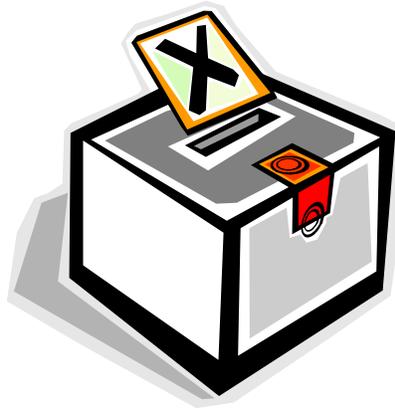


**State Tax Commission September 30, 2010 Tip**  
**Topic: Allocated Levy**



Dear STaCy,

I'm a township official and we had a county-wide vote to reestablish our fixed allocated millage this year in August. This is under the 15-18 mill limitation and the allocated millage is shared by the county, townships and ISD. Can I levy the newly authorized allocated millage this year for our township?

Thanks,  
Cani Levy

Dear Ms. Levy,

Michigan Compiled Law is very clear on this matter;

MCL 211.205i(2) states "... if the election is held after April 1 in any year, the adopted limitations shall be first effective in the immediately succeeding calendar year."

So if your fixed allocated millage was authorized in August of this year, you will not be able to levy that millage until next year.

Sincerely,  
STaCy