L-4209 (Rev. 11-81)

STATE OF MICHIGAN

WILLIAM G. MILLIKEN, Governor

DEPARTMENT OF TREASURY

LOREN E. MONROE, State Treasurer

STATE TAX COMMISSION

4th Floor, Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS
W. EUGENE ATKINSON
WARD G. DEXEL
ROBERT O. VANDERMARK

No. 18 - June 1, 1982
Truth in Taxation
Hearing Notice Form

TO: All Assessing Officers
County Equalization Department Directors
Tax Commission Personnel

FROM: Emil Tahvonen, Administrator EET
Tax Commission

RE: Act 5, P. A. of 1982
Truth in Taxation

Enclosed are several copies of this sample notice form which may be used by taxing jurisdictions for publishing the required notice of hearing if the proposed levy will exceed the levy allowed without a hearing.

We point out that this sample form includes the minimum required information. Each taxing jurisdiction may, of course, design its own form to meet legal requirements.

Enclosures

Michigan Department of Treasury
L4297 (3-82)

TRUTH IN TAXATION NOTICE

INSTRUCTIONS TO LOCAL GOVERNMENTS

Act 5, P.A. 1982, requires that notice of public hearing be published by a local taxing unit which proposes to increase operating tax levies over the maximum amount allowed to be levied without a hearing. Notice may be published alone or included with the notice of public hearing on a unit's budget held pursuant to Act 43, P.A. 1963. The model notice at right fulfills the requirements under Act 5. It can be completed with all the information provided for, detached from these instructions and provided to the appropriate newspaper for publication.

Other pertinent information can be included in the notice. This sample notice form meets minimum legal requirements.

In addition to publishing requirements, the notice must be posted at the principal office of the taxing unit.

The notice must be published in a newspaper of general circulation in the taxing unit. Publication must occur six or more days before the public hearing.

The proposed additional millage rate must be established by a resolution adopted by the governing body of the taxing unit before it conducts the public hearing.

Not less than seven days after public hearing, a taxing unit may approve the levy of an additional millage rate equal to or less than the proposed additional millage rate that was published and on which a public hearing has been held.

INSTRUCTIONS TO NEWSPAPERS

The following notice is required by Act 5, P.A. 1982, which provides:

1. The body of the notice must be set in 12 point type or larger.
2. The headline "Notice of Public Hearing on Increasing Property Taxes" must be set in 18 point type or larger.
3. The notice cannot be smaller than 8 vertical column inches by 4 horizontal inches.
4. The notice cannot be placed in the portion of the newspaper reserved for legal notices or classified advertising.

Notice of Public Hearing on Increasing Property Taxes

The _____ (name of governing body)

of the _____ (name of taxing unit)

will hold a public hearing on a proposed increase of _____ (rate) mills in the operating tax millage rate to be levied in _____ (year).

The hearing will be held on _____ (day), _____ (date) at _____ (time) o'clock in the ☐ a.m. ☐ p.m. at

_____ (place — address).

If adopted, the proposed additional millage will increase operating revenues from ad valorem property taxes _____ % over such revenues generated by levies permitted without holding a hearing.

The taxing unit publishing this notice, and identified below, has complete authority to establish the number of mills to be levied from within its authorized millage rate.

This notice is published by:

_____ (name of taxing unit)

_____ (address)

_____ (address)

_____ (telephone no.)