

# Portion of 2017 Essential Services Millage Rate Dedicated for the Cost of Essential Services

Issued under the authority of Public Act 86 of 2014, as amended (MCL 123.1353(7)).

See instructions on page 2.

PART 1: MUNICIPALITY INFORMATION	
Name of Municipality	Municipality Code
Municipality Type (County, City, Village, Township, or Local Authority)	County Name
PART 2: PORTION OF 2017 ESSENTIAL SERVICES MILLAGE RATE DEDICATED FOR THE COST OF ESSENTIAL SERVICES	
1. Enter the name of the millage levied in 2017 that was dedicated in part, but not solely, for the cost of essential services .....	
2. For the millage reported on line 1, enter the millage rate levied in 2017 that was dedicated in part, but not solely, for the cost of essential services.....	mills
3. Enter the percentage of the millage rate reported on line 2 that was dedicated for the cost of essential services .....	%
PART 3: CERTIFICATION	
<i>In accordance with Public Act 86 of 2014, as amended, the undersigned hereby certifies to the Michigan Department of Treasury that the information provided above is accurate.</i>	
Printed Name	Title
Signature	Date
Contact Telephone Number	Contact E-mail Address

Return a completed and signed form to [TreasORTAPPT@michigan.gov](mailto:TreasORTAPPT@michigan.gov) by August 1, 2018.

If you are unable to submit via e-mail, fax to 517-335-3298, or mail the completed form to:

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

If you have any questions, call 517-373-2697.

## Instructions for 2018 Form 5608, Portion of 2017 Essential Services Millage Rate Dedicated for the Cost of Essential Services

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### Purpose of This Form

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The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, provides that personal property tax reimbursement for millage(s) used entirely or in part to fund essential services (i.e. police, fire, ambulance, or jails) is calculated separately from millage used for other purposes. The essential services millage reimbursement calculation is the portion of the general operating millage that is used to fund essential services plus millage earmarked for essential services, multiplied by the sum of the personal property exemption loss and the increased value from expired tax exemptions.

For general operating millage, the portion of the millage rate dedicated for the cost of essential services was determined by the municipality or the Michigan Department of Treasury in calendar year 2016 based on the municipality's fiscal year ending 2012.

Beginning for 2018, the LCSA Act requires a county, city, village, township, or local authority to annually report, by August 1, the portion of the prior year extra-voted millage rate used in part, but not solely, to fund the cost of essential services. A municipality will need to submit a separate form for each millage to report to the Michigan Department of Treasury the percentage of extra-voted millage that is dedicated in part, but not solely, to fund the cost of essential services. If this form is not completed and returned, the Michigan Department of Treasury will determine that an extra-voted millage rate is dedicated solely for the cost of essential services, if the name of the millage would imply that the millage is dedicated in part for essential services.

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### Definitions

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“Essential services” means all of the following: ambulance services, fire services, police services, jail operations, and the funding of pensions for personnel providing ambulance, fire, police, and jail operations services (MCL 123.1345(j)).

“Ambulance services” means patient transport services, nontransport prehospital life support services, and advanced

life support, paramedic, and medical first-responder services (MCL 123.1345(b)).

“Fire services” means services in the prevention and suppression of fire, homeland security response, hazardous materials response, rescue, fire marshal, and medical first-responder services (MCL 123.1345(k)).

“Police services” means law enforcement services for the prevention and detection of crime, the enforcement of laws and ordinances, homeland security response, and medical first-responder services (MCL 123.1345(u)).

“Jail operations” means all the following: the operation of a jail, holding cell, holding center, or lockup as those terms are defined in section 62 of the corrections code of 1953, 1953 PA 232, MCL 791.262 and the operation of a juvenile detention facility by the county juvenile agency as authorized under section 7 of the county juvenile agency act, 1998 PA 518, MCL 45.627 (MCL 123.1345(p)).

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### Line-By-Line Instructions

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**Line 1:** Provide the name of the 2017 millage rate that was partially dedicated for the cost of essential services. Use the millage name from the Michigan Department of Treasury's Millage Rate Comparison reports on the Michigan Department of Treasury's website at [www.michigan.gov/pptreimbursement](http://www.michigan.gov/pptreimbursement).

**Line 2:** Report the number of mills levied in calendar year 2017 for the millage reported on line 1. The millage rate should match the Michigan Department of Treasury's Millage Rate Comparison reports.

**Line 3:** Report the percentage of the calendar year 2017 millage rate reported on line 2 that was dedicated for the cost of essential services.