



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

**Bulletin 7 of 2005**  
**May 9, 2005**  
**Millages Authorized After April 30**

**DATE:** May 9, 2005

**TO:** County Clerks, Treasurers, Equalization Directors, and Chairpersons of Boards of Commissioners;  
Township Clerks, Treasurers, Supervisors, and Assessors;  
City Clerks and Assessors;  
Village Clerks;  
School District Boards of Education;  
Intermediate School Districts;  
Community College Boards of Trustees;  
Authority Governing Bodies

**FROM:** State Tax Commission (STC)

**SUBJECT:** Millages Authorized by the Voters After April 30 Not Subject to a “Headlee” Millage Rollback in the Year of the Voter Authorization.

Public Act (P.A.) 12 of 2005 was signed by Governor Granholm on May 3, 2005 with an effective date of May 3, 2005. A copy of the Act is available on the Internet at [www.michiganlegislature.org](http://www.michiganlegislature.org). When you reach the site, click on **Public Acts** and enter the act number and the year **2005**.

P.A. 12 of 2005 amends the law that addressed the “Headlee” Millage Rollback which is Michigan Compiled Law (MCL) 211.34d.

**In the past**, MCL 211.34d(9) stated that a millage authorized by the voters **after May 31** was not subject to a “Headlee” Millage Rollback until the year following the year of the voter authorization.

**Starting in 2005**, P.A. 12 of 2005 provides that the date contained in MCL 211.34d(9) has changed from May 31 to April 30. This means that, starting in 2005, a millage authorized by the voters **after April 30** is not subject to a “Headlee” Millage Rollback until the year following the year of the voter authorization.

**EXAMPLE:** If a millage is authorized by the voters at an election held on May 3, 2005, that millage is not subject to a “Headlee” Millage Rollback in 2005. Rather, it is first subject to a possible “Headlee” Millage Rollback in 2006.