



**CHIPPEWA COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION # 25-10**

**RESOLUTION IMPOSING 2025 PROPERTY TAX LEVY PURSUANT TO  
MCL 211.24e, 211.34, 211.34d, 211.36, 211.37, and 211.44a, AND NOTICE OF  
CERTIFICATION OF 2025 COUNTY TAX LEVY**

**WHEREAS**, CHIPPEWA County is authorized under the General Property Tax Act, Public Act 206 of 1893, as amended, to levy and collect its allocated and voted property taxes; and

**WHEREAS**, the General Property Tax Act has been amended by Public Act 357 of 2004, being MCL 211.44a, to require each Michigan County to levy and collect its allocated millage in the summer; and

**NOW, THEREFORE, BE IT RESOLVED**, that pursuant to Public Act 357 of 2005, 6.0861 mills, which is the County allocated millage, after application of the "Headlee" millage reduction fraction shall be levied and collected on July 1, 2025, and,

**BE IT FURTHER RESOLVED**, that all other anticipated and authorized County operating millages, i.e., EMS millage of 0.4230 mill, Road millage of 0.9719 mill, Recycling Programs millage of 0.4948 mill, Senior Programs millage of 0.7434 mill, and Animal Shelter millage of 0.1735 mill, after application of the "Headlee" and other applicable millage reduction fractions, will be levied and collected on December 1, 2025, and

**BE IT FURTHER RESOLVED**, that the Treasurer of each city, village, and township in CHIPPEWA County is directed to account for and deliver the County tax collections for 2025 in accordance with the provisions of statute pertaining to such collections; and

**BE IT FURTHER RESOLVED**, that this Resolution constitutes certification of the levy of the County millages as above described and as set forth on the attached 2025 TAX RATE REQUEST (L4029); and

**BE IT FURTHER RESOLVED**, that a copy of this Resolution will be delivered to the Treasurer of each City, Village and Township in CHIPPEWA County.

Moved: Commissioner Traynor

Supported: Commissioner Lieurance

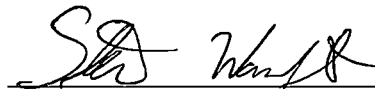
Carried: Jim Martin, Scott Shackleton, Justin Knepper, Damon Lieurance and Jim Traynor

RESOLUTION 25-10 DECLARED ADOPTED.

STATE OF MICHIGAN     )  
COUNTY OF CHIPPEWA )

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners for the County of CHIPPEWA, Michigan, at a regular meeting held on the 12th day of June, 2025, the original of which resolution is on file in my office. I further certify that the meeting was held and the minutes therefore were filed in compliance with Act No. 267 of the Public Acts of 1976.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 12th day of June, 2025.

A handwritten signature in dark ink, appearing to read "S. Woodgate", is written over a horizontal line.

Steven Woodgate, Clerk  
County of CHIPPEWA

REVISED 04/30/2025 - DUE TO STC ROUNDING GUIDELINES

Michigan Department of Treasury  
614 (Rev. 02-25)

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s)  
COPY TO: Each township or city clerk

**L-4029**

**2025 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2025)

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

**Carefully read the instructions on page 2.**

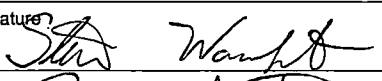
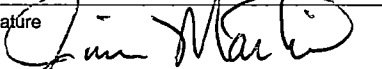
|   |   |
|---|---|
| County(ies) Where the Local Government Unit Levies Taxes<br><b>CHIPPEWA</b> | 2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025<br><b>1,488,875,430</b>   |
| Local Government Unit Requesting Millage Levy<br><b>CHIPPEWA COUNTY</b>     | For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. |

**This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.**

| (1)<br>Source | (2)<br>Purpose of<br>Millage | (3)<br>Date of<br>Election | (4)<br>Original<br>Millage<br>Authorized by<br>Election<br>Charter, etc. | (5) **<br>2024 Millage Rate<br>Permanently<br>Reduced by MCL<br>211.34d<br>"Headlee" | (6)<br>2025 Current<br>Year "Headlee"<br>Millage Reduction<br>Fraction | (7)<br>2025 Millage<br>Rate Permanently<br>Reduced by MCL<br>211.34d<br>"Headlee" | (8)<br>Sec. 211.34 Truth<br>in Assessing or<br>Equalization<br>Millage Rollback<br>Fraction | (9)<br>Maximum<br>Allowable<br>Millage Levy * | (10)<br>Millage<br>Requested to<br>be Levied July 1 | (11)<br>Millage<br>Requested to be<br>Levied Dec. 1 | (12)<br>Expiration<br>Date of<br>Millage<br>Authorized |
|---------------|------------------------------|----------------------------|--|--|--|---|---|---|---|---|--|
| ALLOCATED     | OPERATING                    | 11/2022                    | 6.1500   | 6.1402   | 0.9912   | 6.0862  | 1.0000  | 6.0862  | 6.0862  | 0.0000  | 2026 INC   |
| VOTED         | FIRE/<br>AMBULANCE           | 08/2022                    | 0.4275   | 0.4268   | 0.9912   | 0.4230  | 1.0000  | 0.4230  | 0.0000  | 0.4230  | 2026   |
| VOTED         | RECYCLING                    | 08/2022                    | 0.5000   | 0.4992   | 0.9912   | 0.4948  | 1.0000  | 0.4948  | 0.0000  | 0.4948  | 2026   |
| VOTED         | ROADS                        | 08/2021                    | 0.9879   | 0.9805   | 0.9912   | 0.9719  | 1.0000  | 0.9719  | 0.0000  | 0.9719  | 2026 INC   |
| VOTED         | SENIORS                      | 08/2024                    | 0.7500   | N/A  | 0.9912   | 0.7434  | 1.0000  | 0.7434  | 0.0000  | 0.7434  | 2028 INC   |
| VOTED         | ANIMAL<br>SHELTER            | 08/2024                    | 0.1750   | N/A  | 0.9912   | 0.1735  | 1.0000  | 0.1735  | 0.0000  | 0.1735  | 2030 INC   |
|               |                              |                            |  |  |  |   |   |   |   |   |  |
|               |                              |                            |  |  |  |   |   |   |   |   |  |

|                                    |   |   |                           |
|------------------------------------|---|---|---------------------------|
| Prepared by<br><b>DULCEE RANTA</b> | Telephone Number<br><b>(906) 250-2613</b> | Title of Preparer<br><b>EQUALIZATION DIRECTOR</b> | Date<br><b>06/12/2025</b> |
|------------------------------------|---|---|---------------------------|

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

|   |  |                                      |                           |
|---|--|--------------------------------------|---------------------------|
| <input checked="" type="checkbox"/> Clerk       | Signature<br> | Print Name<br><b>Steven Woodgate</b> | Date<br><b>06/12/2025</b> |
| <input type="checkbox"/> Secretary              |  |                                      |                           |
| <input checked="" type="checkbox"/> Chairperson | Signature<br> | Print Name<br><b>Jim Martin</b>      | Date<br><b>06/12/2025</b> |
| <input type="checkbox"/> President              |  |                                      |                           |

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

|   |      |
|---|------|
| <b>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.</b> |      |
| Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)   | Rate |
| For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal  |      |
| For Commercial Personal   |      |
| For all Other   |      |

**Instructions For Completing  
Form 614 (L-4029) 2025 Tax Rate Request,  
Millage Request Report To County Board Of Commissioners**

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

**Column 1: Source.** Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

**Column 2: Purpose of millage.** Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2025 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

**Column 3: Date of Election.** Enter the month and year of the election for each millage authorized by direct voter approval.

**Column 4: Millage Authorized.** List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

**Column 5: 2024 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2024 permanently reduced rate can be found in column 7 of the 2024 Form L-4029. For operating millage approved by the voters after April 30, 2024, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 6: Current Year Millage Reduction Fraction.** List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2025 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2025 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2025. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

**Column 7: 2025 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** The number in column 7 is found by multiplying column 5 by column 6 on this 2025 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization).** List the millage rollback fraction for 2025 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2025. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

**Column 9: Maximum Allowable Millage Levy.** Multiply column 7 (2025 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

**Column 10/Column 11: Millage Requested to be Levied.** Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2025. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

**Column 12: Expiration Date of Millage.** Enter the month and year on which the millage will expire.