

## Where Do Your Tax Dollars Go?



City, \$0.25

County, \$0.08

ISD, \$0.04 College, \$0.06

Schools, \$0.50

Other, \$0.07

If you are a homeowner in the City, \$.25 cents of every dollar is kept by the City of Gladstone to pay for all general fund services provided.

- \$.50 cents is the Gladstone Area Public Schools.
- \$.08 cents is for Delta County for operations.
- \$.04 cents is forwarded to the Intermediate School District.
- \$.06 is forwarded to Bay de Noc Community College.
- The other \$.07 cents is for extra voted in millage rates for Sheriff road patrol, Community Action Agency operations, Central Dispatch operations, Recycling, Jail Bond and Delta Area Transit Authority operations.



General Gov, \$0.27

Public Works, \$0.06

Parks & Recreation, \$0.11

Public Safety, \$0.55

Cemetery, \$0.01

**CITY OF GLADSTONE  
SUMMARY OF FUNDING OPTIONS**

<u>Authority</u>	<u>Uses</u>	<u>Maximum Millage Rate</u>	<u>Voter approval required?</u>	<u>Subject to rollback?</u>
City Charter	General operating	15.00 mills / 13.6567 mills	Approved	Yes
Headlee Restoration	Restores millage to prior City Charter maximum rate	15.00 mills	Yes	Yes
Garbage millage Act 298 of 1917	Collection and disposal of garbage	3.00 mills	No	Yes
Fire and Police Retirement Act 345 of 1937	Fund pensions for police officers and fire fighters	Amount necessary to fund pension	Yes	No
Library millage Act 164 of 1877	Library operating	1 mill Additional 1 mill	No Yes	Yes Yes
Advertising millage Act 359 of 1925	Advertising and marketing city information	1 mill, not to exceed \$50,000/yr	No	Yes
Activities or Services for Older Persons Act 39 of 1976	Social, legal, housing, education, emotional, nutritional, recreational or mobility for those 60 years or older	1 mill	Yes	Yes
Police and Fire Protection, Act 33 of 1951	Police and/or Fire operations, equipment and housing	<u>Special assessment</u> levied city-wide	No, unless petitioned	No
Voter approved bonds	Determined by authorizing statute and ballot language	Amount necessary to retire debt	Yes	No



**CITY OF GLADSTONE, MICHIGAN**  
**SCHEDULE OF ANNUAL TAX RATES (PER \$1,000 VALUATION)**  
**(UNAUDITED)**  
**For the Year Ended March 31, 2022**

Year	City Tax	School *	Schools			Total		County Taxes	I.S.D.	DATA	Total
			Non-Homestead	State	Debt	Local Taxes	Community College				
1961	14.7300	17.0000	-	-	-	31.7300	-	7.9300	-	-	39.6600
1962	14.7400	23.6000	-	-	-	38.3400	-	7.9500	-	-	46.2900
1963	14.7700	23.3900	-	-	-	38.1600	1.1410	10.1550	0.1140	-	49.5700
1964	15.9100	23.1200	-	-	-	39.0300	1.1400	8.1600	0.0800	-	48.4100
1965	15.9300	24.2300	-	-	-	40.1600	1.1400	8.2300	0.1000	-	49.6300
1966	15.9000	24.8600	-	-	-	40.7600	1.1400	8.2100	0.6900	-	50.8000
1967	14.0600	21.8000	-	-	-	35.8600	1.0000	6.2000	0.6000	-	43.6600
1968	14.0000	23.3000	-	-	-	37.3000	2.5000	5.2000	0.6000	-	45.6000
1969	15.0000	21.8000	-	-	-	36.8000	2.5000	5.2000	1.1100	-	45.6100
1970	17.0000	19.8000	-	-	-	36.8000	2.5000	5.9000	1.1460	-	46.3460
1971	17.0000	22.0000	-	-	-	39.0000	2.5000	5.9000	2.2200	-	49.6200
1972	17.0000	21.3000	-	-	-	38.3000	2.5000	6.2000	2.6500	-	49.6500
1973	17.0000	27.1000	-	-	-	44.1000	2.5000	5.0000	2.7000	-	54.3000
1974	16.0000	24.1000	-	-	-	40.1000	2.5000	5.0000	2.7000	-	50.3000
1975	17.0000	23.7000	-	-	-	40.7000	2.5000	5.4500	2.6500	-	51.3000
1976	17.0000	27.2000	-	-	-	44.2000	2.5000	5.4500	2.6500	-	54.8000
1977	17.0000	27.2800	-	-	-	44.2800	2.5000	5.4500	2.6500	-	54.8800
1978	17.0000	16.7300	-	-	-	33.7300	2.5000	5.4500	2.6500	-	44.3300
1979	17.0000	27.6000	-	-	-	44.6000	2.5000	5.4500	2.6500	-	55.2000
1980	17.0000	30.1200	-	-	-	47.1200	2.5000	5.4500	2.6500	-	57.7200
1981	17.0000	32.4800	-	-	-	49.4800	2.5000	5.4500	2.6500	-	60.0800
1982	16.9900	31.2800	-	-	-	48.2700	2.5000	5.2000	2.6500	-	58.6200
1983	16.9371	21.2800	-	-	-	38.2171	2.5000	5.0844	2.6500	-	48.4515
1984	16.8867	31.6129	-	-	-	48.4996	2.5000	5.4500	2.6500	-	59.0996
1985	17.0000	33.8496	-	-	-	50.8496	2.5000	5.4500	2.6500	-	61.4496
1986	17.0000	33.4659	-	-	-	50.4659	2.5000	5.4500	2.6500	-	61.0659
1987	17.0000	33.2594	-	-	-	50.2594	2.5000	6.1000	2.6500	-	61.5094
1988	17.0000	33.2732	-	-	-	50.2732	2.5000	5.4500	2.6500	-	60.8732
1989	17.0000	37.5654	-	-	-	54.5654	2.5000	6.1000	2.6500	-	65.8154
1990	17.0000	37.5452	-	-	-	54.5452	2.5000	7.0500	2.6500	-	66.7452
1991	17.0000	37.0772	-	-	-	54.0772	2.5000	7.1000	2.6500	-	66.3272
1992	17.0000	37.0522	-	-	-	54.0522	2.5000	7.1000	2.6500	-	66.3022
1993	16.6575	35.6443	-	-	-	52.3018	2.4055	7.0873	2.5501	-	64.3447
1994	16.3115	-	18.0000	6.0000	1.5051	41.8166	2.3735	7.0483	2.5124	-	53.7508
1995	16.3115	-	18.0000	6.0000	1.5051	41.8166	3.2735	7.0483	2.5124	-	54.6508
1996	16.3115	-	18.0000	6.0000	1.0291	41.3406	3.3735	7.0483	2.5124	-	54.2748
1997	16.2528	-	18.0000	6.0000	8.5600	48.8128	3.3735	7.0483	2.5117	-	61.7463
1998	16.2528	-	18.0000	6.0000	8.5600	48.8128	3.3735	7.0483	2.5117	-	61.7463
1999	16.1065	-	18.0000	6.0000	8.5600	48.6665	3.3600	7.0107	2.4917	-	61.5289
2000	15.9180	-	18.0000	6.0000	8.5600	48.4780	3.3585	6.6319	2.4807	-	60.9491
2001	15.6744	-	18.0000	6.0000	8.5600	48.2344	3.3511	6.6112	2.4695	-	60.6662
2002	15.6680	-	18.0000	6.0000	8.5600	48.2280	3.3506	6.6097	2.4596	-	60.6479
2003	15.6303	-	18.0000	5.0000	8.5600	47.1903	3.5000	6.5719	2.4375	-	59.6997



**CITY OF GLADSTONE, MICHIGAN**  
**SCHEDULE OF ANNUAL TAX RATES (PER \$1,000 VALUATION)**  
**(UNAUDITED) - continued**  
**For the Year Ended March 31, 2022**

Year	City Tax	School *	Schools			Total Local Taxes	Community College	County Taxes	I.S.D.	DATA	Total
			Non- Homestead	State	Debt						
2004	15.6303	-	18.0000	6.0000	8.5600	48.1903	3.5000	6.5455	2.4191	-	60.6549
2005	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5501	7.1107	2.3994	-	61.1223
2006	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5501	7.1107	2.3994	0.6000	61.7223
2007	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5225	7.5897	2.3854	0.6000	62.1597
2008	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5149	7.5897	2.3851	0.6000	62.1518
2009	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5109	7.4397	2.3851	0.6000	61.9978
2010	15.5021	-	18.0000	6.0000	8.5600	48.0621	3.5111	7.4317	2.3851	0.6000	61.9900
2011	15.5021	-	17.5669	6.0000	7.0000	46.0690	3.3076	7.6317	2.3851	0.6000	59.9934
2012	13.6785	-	17.5669	6.0000	6.6500	43.8954	3.3076	7.6317	2.3851	0.6000	57.8198
2013	13.6785	-	18.0000	6.0000	6.6500	44.3285	3.3076	7.4317	2.3851	0.6000	58.0529
2014	15.5021	-	18.0000	6.0000	6.5900	46.0921	3.3076	7.4317	2.3851	0.6000	59.8165
2015	15.5021	-	18.0000	6.0000	6.5900	46.0921	3.3076	7.3317	2.3851	0.6000	59.7165
2016	13.6785	-	18.0000	6.0000	6.3000	43.9785	3.3076	7.6317	2.3851	0.6000	57.9029
2017	15.4897	-	18.0000	6.0000	6.2000	45.6897	3.3076	8.1667	2.3851	0.6000	60.1491
2018	15.4897	-	18.0000	6.0000	6.2000	45.6897	3.3076	8.7167	2.3851	0.6000	60.6991
2019	15.4773	-	18.0000	6.0000	6.2000	45.6773	3.3076	8.7167	2.3851	0.6000	60.6867
2020	15.4773	-	18.0000	6.0000	6.2000	45.6773	3.3076	8.7167	2.3851	0.6000	60.6867
2021	15.4773	-	18.0000	6.0000	6.2000	45.6773	3.3076	9.0341	2.3851	0.6000	61.0041

\* From 1961 to 1993, the school millage was applied to all properties and included the debt millage.

## 2022 UP Cities Sorted by City Millage

City	Taxable Value (Million \$)	City Millage	County Millage	Authority Millage	School Millage	Total Millage	2020 Pop.
Ironwood	100.0	29.64	9.23	0.13	20.72	59.72	5,045
Sault St. Marie	300.1	23.60	8.87	0.50	14.17	47.14	13,337
Menominee	225.6	22.99	10.29	0.09	13.68	47.05	8,488
Iron Mountain	259.8	21.23	9.95	0.19	15.27	46.64	7,518
Kingsford	135.0	21.20	9.95	0.00	10.67	41.82	5,139
Negaunee	120.8	21.04	7.55	0.20	12.23	41.02	4,627
Ishpeming	132.7	20.96	7.55	0.20	18.27	46.98	6,140
<b>*Wakefield</b>	27.8	20.37	9.23	0.00	14.29	43.89	1,702
Marquette	770.2	19.71	7.55	0.21	12.28	39.75	20,629
Iron River	55.9	19.52	12.07	2.56	13.40	47.55	3,007
Munising	70.7	19.29	9.19	0.74	14.34	43.56	1,986
<b>*Caspian</b>	13.6	19.27	12.07	1.74	10.84	43.92	805
St. Ignace	92.4	18.93	6.02	2.29	14.08	41.32	2,306
Crystal Falls	25.9	18.80	12.07	0.98	9.66	41.51	1,598
Manistique	56.2	18.66	8.54	0.00	15.56	42.76	2,828
<b>*Bessemer</b>	32.4	18.27	9.23	0.00	15.91	43.41	1,805
<b>*Gaastra</b>	4.6	17.83	12.07	1.74	8.60	40.24	316
Escanaba	323.8	17.44	9.03	0.60	17.50	44.57	12,450
Norway	60.4	16.89	9.95	0.50	12.02	39.36	2,840
Hancock	125.9	15.67	9.95	0.00	22.71	48.33	4,501
<b>Gladstone</b>	<b>119.0</b>	<b>15.48</b>	<b>9.03</b>	<b>0.60</b>	<b>18.12</b>	<b>43.23</b>	<b>5,257</b>
Houghton	165.0	15.00	9.95	1.92	22.47	49.34	8,386
<b>*Stephenson</b>	17.8	11.50	10.29	0.00	10.32	32.11	816
<b>Average</b>	140.7	19.27	9.55	0.66	14.66	44.14	5,284
<b>Median</b>	100.0	19.27	9.23	0.21	14.17	43.56	4,501
<b>Dev. From Avg.</b>	-21.7	-3.79	-0.52	-0.06	3.46	-0.91	-27

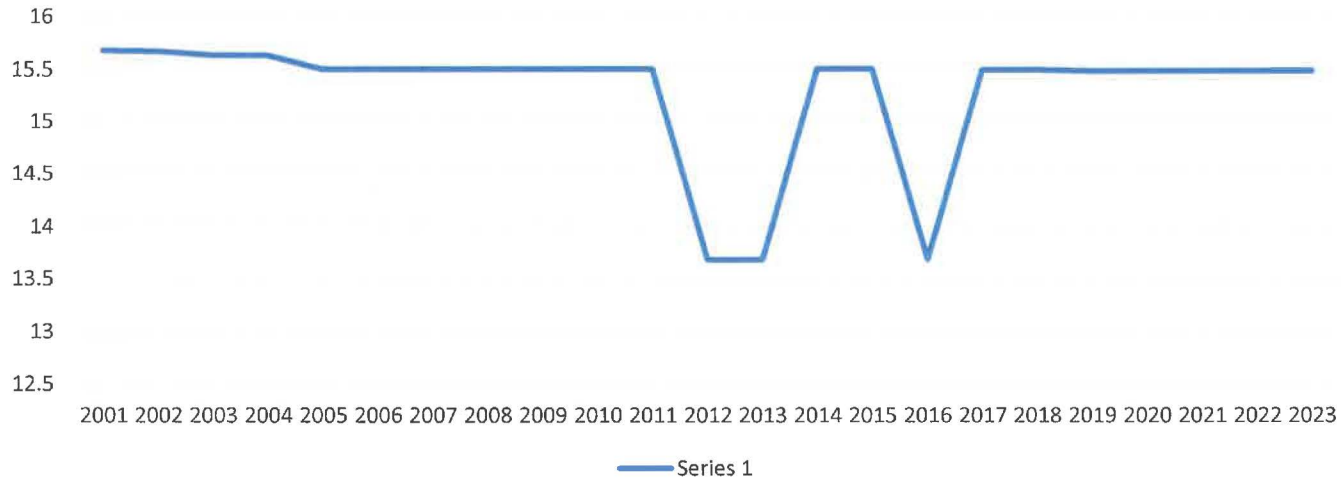
**\*= No Local Police**

**2022 UP Cities Sorted by City Millage : Population 4,000-8,000 & with City Police**

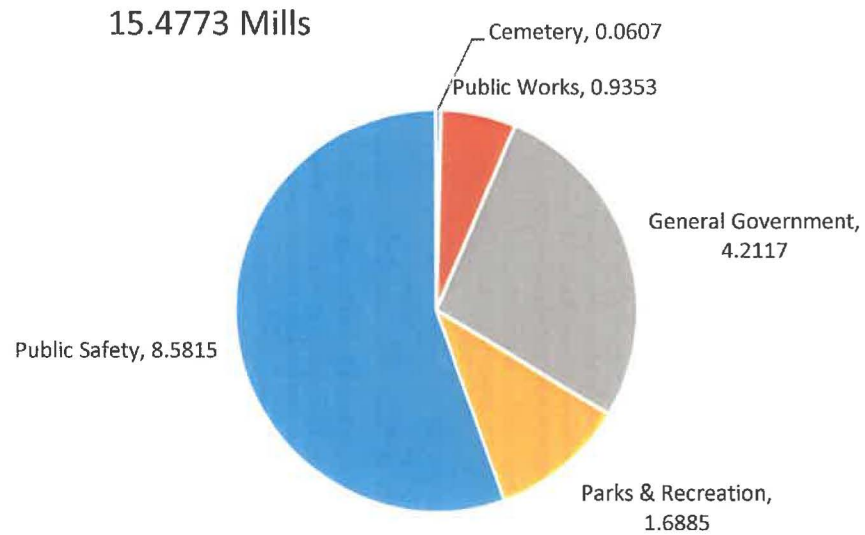
City	Taxable Value (Million \$)	City Millage	County Millage	Authority Millage	School Millage	Total Millage	2020 Pop.
Ironwood	100.0	29.64	9.23	0.13	20.72	59.72	5,045
Iron Mountain	259.8	21.23	9.95	0.19	15.27	46.64	7,518
Kingsford	135.0	21.20	9.95	0.00	10.67	41.82	5,139
Negaunee	120.8	21.04	7.55	0.20	12.23	41.02	4,627
Ishpeming	132.7	20.96	7.55	0.20	18.27	46.98	6,140
Hancock	125.9	15.67	9.95	0.00	22.71	48.33	4,501
<b>Gladstone</b>	<b>119.0</b>	<b>15.48</b>	<b>9.03</b>	<b>0.60</b>	<b>18.12</b>	<b>43.23</b>	<b>5,257</b>
<b>Average</b>	141.9	20.75	9.03	0.19	16.86	46.82	5,461
<b>Median</b>	125.9	21.04	9.23	0.19	18.12	46.64	5,139
<b>Dev. From Avg.</b>	-22.9	-5.27	0.00	0.41	1.26	-3.59	-204



## Millage Rates



Below is a breakdown of how the total tax dollars are allocated for services provided to the community. The general operating millage is unrestricted monies that are used to pay for General Government (City Commission, Manager, Clerk, Treasurer, Assessor, Community Development, Elections and city hall expenses), Public Safety Officers and Volunteer Firemen, Parks & Recreation, Cemetery and General Public Works.



**Millage Analyzation Headlee Override  
9/6/2023**

2023 Current Millage	15.4773
Total allowable per Charter	17.0000
	<u>1.5227</u>

2023 Taxable Value	125,384,836	190,923
DDA Capture	13,443,567	20,471
		<u>170,453</u>

	<u><b>2024 Budget</b></u>
Public Safety	1,688,947
Fire	153,840
	<u>1,842,787</u>

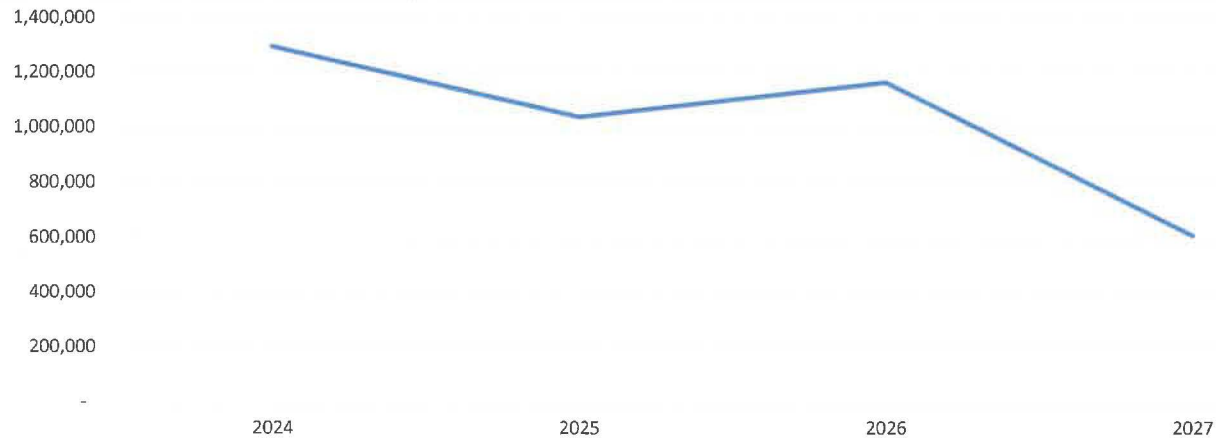
Subject to Headlee Rollback.

Has to go to a vote of the people. 2024 Ballot

**MERS Defined Benefit Detail**  
**2025 \$300,000 applied to invoice from Surplus Division**  
**2026 \$208,381 applied to invoice from Surplus Division**

11/8/2023

	General Fund	Electric Fund	Wastewater Fund	Water Fund	Major St Fund	Local St Fund	Solid Waste Fund		
2024	646,152	278,732	88,688	114,027	50,679	50,679	63,348	1,292,305	
2025	527,648	220,000	70,000	90,000	40,000	40,000	50,000	1,037,648	Savings to General Fund \$132,352
2026	587,962	248,337	79,016	101,592	45,152	45,152	56,440	1,163,651	Savings to General Fund \$92,039
2027	302,999	130,706	41,588	53,471	23,765	23,765	29,706	606,000	





AMENDMENTS TO PUBLIC ACT 33 PROVIDE A

# NEW TOOL FOR FUNDING POLICE AND FIRE OPERATIONS

By Kristin Bricker Kolb

**U**nder the state law authorizing townships to provide police and fire protection within their boundaries and defray the cost of same by specially assessing benefited properties, any city with a population over 15,500 is now able to create a special assessment district (SAD) to fund police and fire protection, if the question of raising money by special assessment and the amount of such assessment to be levied is approved by a majority of the electors in the special assessment district. Public Act 228 of 2022 was signed into law by Governor Gretchen Whitmer on December 13, 2022 and will take effect on March 29, 2023.

Public Act 228 amends Public Act 33 of 1951, found at MCL 41.801 et seq., known as the Police and Fire Protection Act, and while Act 33 is found under Chapter 41 of the Michigan Compiled Laws which applies generally to townships, Section 10 clarifies that the Act applies to townships, incorporated villages, and "qualified" cities.

Leaders from the City of Harper Woods' testify in support of HB 4281 from Rep. Garza to express how the 2020 Census impacted the city's ability to provide public safety services with PA 33.



Prior to the adoption of Act 228, the Act defined "qualified city" as one of the following: (1) a city with a population less than 15,500; (2) a city with a population between 15,500 and 70,000 and in a county with a population less than 180,000 if the special assessment district is approved by a majority of the electors within the special assessment district; or (3) a city located in a county with a population of more than 1,500,000 and the city contained an airport (other than a military airport) that saw 10,000,000 or more passengers board an aircraft in any 12-month period and the SAD was approved by a majority of the electors in the special assessment district. Because of the strict population limits in the definition of "qualified city" under the Act, there were very few cities that were able to utilize the special assessment process to fund police and fire protection.

#### Broadening "Qualified Cities" Definition

Public Act 228 revised the definition of qualified city to remove the population cap under (2), above, and removed (3) in its entirety. As amended, the Act now defines "qualified city" as (1) a city with a population less than 15,500; or (2) a city with a population in excess of 15,500 if the question of raising money by special assessment and the amount of the assessment to be levied annually is approved by a majority of electors in the special assessment district. In other words, every city in the state of Michigan now has the option to utilize the special assessment process to fund police and fire protection within their limits.

#### Exclusions to Voters

Any incorporated village and cities with a population under 15,500 are not required to seek voter approval prior to creating a special assessment district to fund police and/or fire protection, but they may do so, subject to the procedural requirements of the Act. Cities with a population in excess of 15,500 are required to submit the question of creation of a special assessment district and the amount of the assessment to electors. Whether required to be approved by the voters or not, assessments collected under Act 33 may be used for vehicles, apparatus, equipment, and housing, as well as the salaries and benefits of personnel. If necessary, bonds may be issued in anticipation of collection of these special assessments.

#### Hearings and Notices

If bonds are not issued by the city, the procedural requirements for hearing and notice regarding the creation and amount of a special assessment for police and/or fire protection services are governed by Section 1 of the Act. A public hearing must be held prior to the creation of the SAD, and public notice of such hearing must be given in compliance with the Open Meetings Act, as well as publication of the notice in a newspaper of general circulation in the city not less than five days before the date of the hearing. At the hearing, the legislative body shall, by resolution, determine to create the SAD, the boundaries of the SAD, the amount of the special assessment levy, and finally, shall direct the spreading of the assessment levy on the taxable value of all lands and premises within the SAD.

There is no limit on the term of an SAD if bonds are not issued. After creation of the special assessment district under Section 1 of the Act, an annual determination of the amount to be assessed must be made by the city or village council or commission, and a public hearing held on the estimated amount to be assessed within the district and on the distribution of the levy.

#### Forms

If the city determines to issue bonds in anticipation of the collection of special assessments, the creation of the SAD is required to conform "as near as practicable" to the procedural requirements of the Public Improvements Act, Act 188 of 1954, found at MCL 41.721 et seq. Unlike the general authority granted to cities in the Home Rule City Act to create an SAD, subject to the notice requirements set forth in the general property tax act, the Public Improvements Act sets out in great detail the process for creating an SAD for a public improvement.



“... assessments collected under Act 33 may be used for vehicles, apparatus, equipment, and housing, as well as the salaries and benefits of personnel.”

#### Special Assessment Process

Under the Public Improvements Act, separate public hearings are required to consider and approve (1) the question of creating the special assessment, including the tentative boundaries of the SAD; (2) the final boundaries and term of the SAD and the estimated cost; and finally (3) to hear objections to and confirm the assessment roll. Notice for each of the public hearings is required to be sent by first class mail to each property owner of record within the proposed district and is also required to be published in a newspaper of general circulation in the city at least twice, with the first such notice being published at least 10 days prior to each public hearing. In addition, five separate resolutions are required to be adopted by the legislative body as part of the process to create the SAD:


1. The first resolution declares the intent of the municipality to proceed with the creation of the SAD and tentatively establish the boundaries of the SAD;
2. The second resolution confirms the boundaries of the SAD and directs the preparation of a cost estimate;
3. The third resolution schedules a public hearing on the cost estimate;
4. The fourth resolution approves the cost estimate and directs the preparation of the assessment roll; and
5. The fifth and final resolution confirms the assessment roll.

An SAD created under this process is limited by the Act to a term of 15 years.

Regardless of whether the special assessment is required to be submitted to the electors or not, the special assessment levied under the Act must be spread on the taxable valuable property assessed based on the special benefit provided to the property assessed. Properties exempt from ad valorem real property taxes are exempt from special assessments under the Act.

#### Special Assessment Levy Uses

The amendments to the Act provide an additional tool for all cities and villages to help cover the increasing costs of operating and maintaining police and fire operations in their communities, including capital and personnel costs, in furtherance of the health, safety, and welfare of the residents.

Consult your municipal legal counsel for more specific details on how you can proceed with establishing a special assessment district to fund police and fire protection. 

*Kristin Bricker Kolb is an associate with Rosati, Schultz, Joppich, and Amtsbuechler. You may contact her at 248.489.4100 or [kkolb@rsjalaw.com](mailto:kkolb@rsjalaw.com).*



## Michigan Law Expands Police and Fire Special Assessment Authority to More Cities

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January 4, 2023

Cities with a population of 15,500 or more now may specially assess for police and fire services under a new law, Public Act 228 of 2022, that becomes effective on March 28, 2023, that amends Act 33, Public Acts of Michigan, 1951, as amended. Previously, generally only townships, villages, and cities with a population of less than 15,500 could exercise special assessment powers.

Now any city with a population of 15,500 or more may exercise the powers of the law, provided that the question of raising money by special assessment and the amount of the special assessment to be levied in such cities is first approved by a majority of the electors in the special assessment district. The act only compels cities with a population of 15,500 or more to seek voter approval to exercise the special assessment powers. Townships, villages and cities with a population of less than 15,500, still may establish the special assessment district pursuant to certain procedures and public hearing on the governing body's own initiative, or pursuant to a petition process by property owners, or by an election.

Municipalities exercising special assessment powers under the act may levy special assessments for police services, fire services or both. Police and fire vehicles, apparatus, equipment and housing may also be funded by special assessment under the act, although there is a 10-mill limit to these non-operational expenditures.

Unlike most special assessments, the act requires that the special assessment be levied based on the taxable value of the properties being assessed. Each municipality specially assessing under the act is required to hold an annual public hearing on the estimated costs and expenses of the police and/or fire services and that year's estimated levy. Lands exempt from ad valorem taxes are also exempt from special assessments levied pursuant to the act.

Any municipality interested in pursuing the funding opportunity under the act is encouraged to contact the authors listed on this page or your Miller Canfield attorney for guidance.



# MICHIGAN LEGISLATURE

Michigan Compiled Laws Complete Through PA 198 of 2023  
House: Adjourned until Wednesday, January 10, 2024 12:00:00 PM  
Senate: Adjourned until Wednesday, January 10, 2024 12:00:00 PM

- Home Register Why Register? Login Help

## NAVIGATE STATUTES

MCL Chapter Index

Chapter 41

Act 33 of 1951

## Act 33 of 1951

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## POLICE AND FIRE PROTECTION

### Act 33 of 1951

AN ACT to provide police and fire protection for townships and for certain areas in townships, certain incorporated villages, and certain cities; to authorize contracting for fire and police protection; to authorize the purchase of fire and police equipment, and the maintenance and operation of the equipment; to provide for defraying the cost of the equipment; to authorize the creation of special assessment districts and the levying and collecting of special assessments; to authorize the issuance of special assessment bonds in anticipation of the collection of special assessments and the advancement of the amount necessary to pay such bonds, and to provide for reimbursement for such advances by reassessment if necessary; to authorize the collection of fees for certain emergency services in townships and other municipalities; to authorize the creation of administrative boards and to prescribe their powers and duties; to provide for the appointment of traffic officers and to prescribe their powers and duties; and to repeal acts and parts of acts.

**History:** 1951, Act 33, Imd. Eff. May 8, 1951 ;-- Am. 1955, Act 221, Eff. Oct. 14, 1955 ;-- Am. 1960, Act 51, Eff. Aug. 17, 1960 ;-- Am. 1966, Act 105, Imd. Eff. June 22, 1966 ;-- Am. 1982, Act 365, Eff. Mar. 30, 1983 ;-- Am. 1989, Act 81, Imd. Eff. June 20, 1989 ;-- Am. 1990, Act 102, Imd. Eff. June 14, 1990 ;-- Am. 2004, Act 463, Imd. Eff. Dec. 28, 2004

*The People of the State of Michigan enact:*

Document	Type	Description
<a href="#">Section 41.801</a>	Section	Purchase of police and fire motor vehicles, apparatus, equipment, and housing; appropriation; special assessment; bonds; election; estimate of cost and expenses; special assessment district; hearing; publication or posting of notice; distribution of special assessment levy; transfer or loan of money from general fund; repayment; exercise of powers; assessment after December 31, 2018; "taxable value" defined; finding of invalid assessment; bonds subject to revised municipal finance act.
<a href="#">Section 41.802</a>	Section	Annual appropriation.
<a href="#">Section 41.803</a>	Section	Proceedings relating to making, levying, and collection of special assessments, and to issuing bonds; payment of special assessments and special assessment bonds.
<a href="#">Section 41.804</a>	Section	Fire protection; referendum, special election, laws governing.
<a href="#">Section 41.805</a>	Section	Fire protection ordinances and standard fire prevention codes; adoption, publication.
<a href="#">Section 41.806</a>	Section	Police and fire departments; contracts for service or for maintenance and operation of equipment; delegation of

		powers; agreements to furnish protection to city, village, or other township.
<a href="#">Section 41.806a</a>	Section	Emergency police or fire service; emergency ambulance and inhalator service; ordinance authorizing collection of fees.
<a href="#">Section 41.807</a>	Section	Repeals.
<a href="#">Section 41.808</a>	Section	Rights or obligations safeguarded.
<a href="#">Section 41.809</a>	Section	Joint meetings of township boards.
<a href="#">Section 41.810</a>	Section	Fire protection for townships, villages, and qualified cities; "qualified city" defined.
<a href="#">Section 41.811</a>	Section	Joint administrative board; creation; appointment, qualifications, and terms of members; compensation and expenses; vacancy; additional member; election of chairperson and vice-chairperson; meetings; rules of procedure; record of proceedings; quorum; removal of members; annual budget; powers and duties; board not new employer; conducting business at public meeting; availability of writings to public; "governing body" defined.
<a href="#">Section 41.812</a>	Section	Administrative board; appointment, qualifications, and terms of members; vacancy; expenses; continuation of prior administrative board; annual budget; powers and functions; section supplemental.
<a href="#">Section 41.813</a>	Section	Traffic officers; employment; compensation; joint meeting to appoint traffic officer.

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## City of Gladstone Preliminary Schedule of Proceedings Regarding Establishment of Act 33 Special Assessment District

Eligibility: Townships, Villages, and Cities w/population less than 15,500  
(or 15,500 or more if approved by voters)

Permitted Funding: Police and/or Fire Operations (no millage limit)  
Fire vehicles, apparatus, equipment and housing (10 mill limit/year)  
Police vehicles, apparatus, equipment and housing (10 mill limit/year)

Date	Special Assessment Process
Currently	City determines proposed boundaries for special assessment district (can be City-wide) and estimated costs to be paid from special assessments
__/__/202__	City Commission adopts <b>Resolution 1</b> Calling Public Hearing on Establishment of Special Assessment District
__/__/202__	City <b>publishes first Notice</b> of Public Hearing in the local newspaper (at least 10 days before hearing)
__/__/202__	City <b>mails Notice</b> of Public Hearing to all record owners of land within proposed special assessment district (at least 10 days before hearing)
__/__/202__	City <b>publishes second Notice</b> of Public Hearing in the local newspaper (at least 5 days before the hearing)
__/__/202__	<b>Public Hearing</b> on Establishment of Special Assessment District
__/__/202__	City Commission adopts <b>Resolution 2</b> Establishing Special Assessment District and Calling Public Hearing on distribution of Special Assessment Levy
__/__/202__	City <b>publishes first Notice</b> of Public Hearing in the local newspaper (at least 10 days before hearing)
__/__/202__	City <b>mails Notice</b> of Public Hearing to all record owners of land within the special assessment district (at least 10 days before hearing)
__/__/202__	City <b>publishes second Notice</b> of Public Hearing in the local newspaper (at least 5 days before hearing)
__/__/202__	<b>Public Hearing</b> on distribution of Special Assessment Levy
__/__/202__	City Commission adopts <b>Resolution 3</b> Confirming distribution of Special Assessment Levy
__/__/202__	Thirty-five day special assessment appeal period ends
-----	
Subsequent Year's Steps:	Note: Act 33 requires the City annually in conjunction with the budget process to determine the estimated costs, amount of the assessment, distribution of the assessment, and to hold an annual public hearing regarding same.

**Millage Analyzation POLC Special Assessment  
12/7/2023**

<b>Year</b>	<b>Taxable Value</b>	<b>Mills</b>	<b>Dollar Amount</b>	<b>Minus DDA</b>	<b>Total Collected by City</b>
2023	125,384,836	1.000	125,385	-	125,385
		2.000	250,770	-	250,770
		2.500	313,462	-	313,462
		3.000	376,155	-	376,155
		3.500	438,847	-	438,847
		4.500	564,232	-	564,232

<b>2024 Budget</b>	
<b>Public Safety</b>	1,688,947
<b>Fire</b>	153,840
	<b>1,842,787</b>

Special Assessment would be available for 2024 Summer tax bill if planned correctly.  
 This is not subject to headlee rollback.  
 Can be levied or not levied by Commission vote throughout life of special assessment.

**What will P.A. 33 Cost Taxpayers?**

12/7/2023

<b>Home with a \$35,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 122.50	\$ 10.21	\$ 0.34

<b>Home with a \$40,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 140.00	\$ 11.67	\$ 0.38

<b>Home with a \$45,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 157.50	\$ 13.13	\$ 0.43

<b>Home with a \$50,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 175.00	\$ 14.58	\$ 0.48

<b>Home with a \$55,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 192.50	\$ 16.04	\$ 0.53

<b>Home with a \$60,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 210.00	\$ 17.50	\$ 0.58

<b>Home with a \$65,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 227.50	\$ 18.96	\$ 0.62

<b>Home with a \$70,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 245.00	\$ 20.42	\$ 0.67

<b>Home with a \$75,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 262.50	\$ 21.88	\$ 0.72

<b>Home with a \$80,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 280.00	\$ 23.33	\$ 0.77

<b>Home with a \$85,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 297.50	\$ 24.79	\$ 0.82

<b>Home with a \$90,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 315.00	\$ 26.25	\$ 0.86

<b>Home with a \$95,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 332.50	\$ 27.71	\$ 0.91

<b>Home with a \$100,000 Taxable Value</b>			
	<b>Yearly Cost</b>	<b>Monthly Cost</b>	<b>Daily Cost</b>
3.5 Mills	\$ 350.00	\$ 29.17	\$ 0.96

\*\*Average Taxable Value of a home in Gladstone is \$39,268

## What will P.A. 33 Cost Taxpayers?

12/7/2023

Home with a \$35,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 157.50	\$ 13.13	\$ 0.43

Home with a \$40,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 180.00	\$ 15.00	\$ 0.49

Home with a \$45,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 202.50	\$ 16.88	\$ 0.55

Home with a \$50,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 225.00	\$ 18.75	\$ 0.62

Home with a \$55,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 247.50	\$ 20.63	\$ 0.68

Home with a \$60,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 270.00	\$ 22.50	\$ 0.74

Home with a \$65,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 292.50	\$ 24.38	\$ 0.80

Home with a \$70,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 315.00	\$ 26.25	\$ 0.86

Home with a \$75,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 337.50	\$ 28.13	\$ 0.92

Home with a \$80,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 360.00	\$ 30.00	\$ 0.99

Home with a \$85,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 382.50	\$ 31.88	\$ 1.05

Home with a \$90,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 405.00	\$ 33.75	\$ 1.11

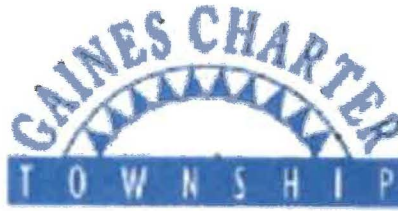
Home with a \$95,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 427.50	\$ 35.63	\$ 1.17

Home with a \$100,000 Taxable Value			
	Yearly Cost	Monthly Cost	Daily Cost
4.5 Mills	\$ 450.00	\$ 37.50	\$ 1.23

\*\*Average Taxable Value of a home in Gladstone is \$39,268



Example



**THE CHARTER TOWNSHIP OF GAINES  
KENT COUNTY, MICHIGAN  
NOTICE OF PUBLIC HEARING**

**FIRE AND PUBLIC SAFETY SERVICES SPECIAL ASSESSMENT DISTRICT**

NOTICE IS HEREBY GIVEN that the Township Board of The Charter Township of Gaines, Kent County, Michigan, intends to proceed pursuant to Act 33 of the Public Acts of Michigan of 1951 ("Act 33") and Act 368 of the Public Acts of Michigan of 1978 ("Act 368") to provide for the maintenance and operation of police services, fire service and ambulance operations within the Township and to defray the cost of purchasing, operating, and / or contracting fire, first responder, emergency rescue and police motor vehicles, apparatus, equipment, capital improvements, and housing and providing fire protection, rescue, first responder, police, public safety and related services, maintenance and operations (collectively, the "Services") in the Township by special assessment on the lands and premises in the Township to be benefited, except for lands and premises exempt from the collection of taxes under the Michigan General Property Tax Act (however, lands and premises otherwise subject to special assessment via a contract or agreement with the Township or otherwise or subject to special assessment due to special or other legislation are not exempt and shall be subject to the proposed special assessment).

The Township Board has resolved its intention to proceed pursuant to Act 33 and Act 368 to provide the Services in the Township. The Township Board has tentatively determined that some or all of the cost of the Services shall be specially assessed against each of the lots and parcels of land located in the proposed Fire and Public Safety Special Assessment District (the "Special Assessment District"). The proposed Special Assessment District shall be comprised of all lots and parcels of property located within the boundaries of The Charter Township of Gaines, Kent County, Michigan. A map of the tentative proposed special assessment district is as follows (i.e., all of The Charter Township of Gaines):

Example.

## FIRST PUBLIC HEARING

TAKE NOTICE that the Township Board of The Charter Township of Gaines will hold a public hearing on Monday, August 9, 2021, at 7:00 p.m. in the Township Hall 8555 Kalamazoo Avenue SE, Caledonia, Michigan 49316 to hear and consider comments and objections to the estimate of cost, the creation of a special assessment district, the special assessment district tentatively designated, and defraying the expenses of the special assessment district on the property to be especially benefited, except property exempt from the collection of taxes (however, lands and premises otherwise subject to special assessment via a contract or agreement with the Township or otherwise or subject to special assessment due to special or other legislation are not exempt and shall be subject to the proposed special assessment), and all other matters relating to the creation of the proposed special assessment district.

TAKE FURTHER NOTICE that there is a right of referendum available to property owners under Act 33 on the question of defraying the expenses of Services by special assessment.

TAKE FURTHER NOTICE that the estimates of cost for the Services are on file with the Township Clerk for public examination.

TAKE ADDITIONAL NOTICE THAT AFTER THE CREATION OF THE DISTRICT, THE TOWNSHIP WILL ANNUALLY DETERMINE THE AMOUNT TO BE ASSESSED FOR FIRE, PUBLIC SAFETY, RESCUE AND OTHER SERVICES, SHALL HOLD A HEARING ON THE ESTIMATED COSTS AND EXPENSES OF POLICE, RESCUE, PUBLIC SAFETY, AND FIRE PROTECTION AND ON THE DISTRIBUTION OF THE LEVY AND SHALL DIRECT THE SUPERVISOR TO DISTRIBUTE THE SPECIAL ASSESSMENT LEVY AS APPROVED.

PROPERTY SHALL NOT BE ADDED TO THE PROPOSED SPECIAL ASSESSMENT DISTRICT AND THE ACTUAL INCREMENTAL COSTS SHALL NOT BE INCREASED BY 10% OR MORE OVER THE ORIGINAL ESTIMATE WITHOUT FURTHER NOTICE AND PUBLIC HEARING. HOWEVER, IF A LOT OR PARCEL IS PERMANENTLY COMBINED AFTER THE SPECIAL ASSESSMENT DISTRICT HAS BEEN CREATED, APPROVED AND IS IN PLACE, THEN IN THAT SITUATION, THE SPECIAL ASSESSMENT SHALL BE ADJUSTED FOR THAT PROPERTY TO REFLECT THE EXISTENCE THEREAFTER OF ONLY ONE LOT OR PARCEL. LIKEWISE, IF A LOT OR PARCEL IS SPLIT OR DIVIDED AFTER THE SPECIAL ASSESSMENT DISTRICT HAS BEEN CREATED, APPROVED AND IS IN PLACE, EACH OF THE NEW RESULTING LOTS OR PARCELS IN THAT SITUATION SHALL BE CONSIDERED A SEPARATE LOT OR PARCEL FOR PURPOSES OF THE SPECIAL ASSESSMENT TO BE APPLIED.

Periodic redeterminations of the costs of the Services may be necessary, without a change in the Special Assessment District, and in that event, such redeterminations may be made by the Township Board without further notice to record owners or parties in interest in the lands in the Special Assessment District, in accordance with the provisions of said Act 33 (unless the actual incremental amounts assessed exceed the estimate thereof by 10% or more, in which case notice and public hearing will occur).

TAKE FURTHER NOTICE that a property owner or person in interest must either appear and object at the public hearing or submit a letter of appearance and objection to the Township prior to the public hearing in order to preserve the person's right to appeal the special assessment to the Michigan Tax Tribunal. A record owner of land may appeal a special assessment by filing a written appeal with the Michigan Tax Tribunal within 30 days after written confirmation of the special assessment roll.

SECOND PUBLIC HEARING

TAKE NOTICE that after the first public hearing for which this Notice is given is held, there will be a second public hearing specifically regarding the assessment roll and the assessments against each parcel and lot in the Special Assessment District and that an owner or other person having an interest in the real property must appear and protest at the public hearing on the assessment roll in order to appeal the amount of their assessment to the Michigan Tax Tribunal.

This notice was authorized by the Township Board of The Charter Township of Gaines.

FOR FURTHER INFORMATION PLEASE CONTACT:

Dated: July 13, 2021

Michael Brew, Clerk of  
The Charter Township of Gaines  
8555 Kalamazoo Avenue SE  
Caledonia, Michigan 49316  
Telephone: (616) 698-7980

**City of Gladstone**  
**Finance Opportunities Committee Meeting Minutes**  
**10/17/23**  
**4:30PM**  
**City Council Chambers**

Members Present: Vicki Schroeder, Eric Buckman, Ronald Robinson, Commissioner Brad Mantela, Commissioner Judy Aakala

Discussion was held on a citizen that could possibly be the spokesperson.

Discussions were held on public marketing topics. Some of them were:

- Reasons why we are not contracting or relying on other public safety agencies (sheriff department, state police). A couple would be homeowner insurance savings, response time.
- We are the only school that doesn't have a school resource officer.
- Fire truck and patrol cars. Historical funding data.
- Have a large chart showing the millages. (Eric's chart)
- Have a large chart showing the dollar bill.

Other discussions were held about PA 33 police/fire protection special assessment vs. headlee override.

- The conclusion of the headlee override was that it would not be enough. The City charter allows 17 mills. We currently are at 15.4773 mills. An override would have to go to the vote of the people and generate 1.5227 mills (approx. \$170,000). This option would also be subject of headlee rollback.
- The other option the committee looked at was the police/fire protection special assessment. This option we would have to follow the timeline and required steps just like any other special assessment. This option does not have to go to the vote of the people but Commissioner Aakala suggested we do so. Public education is a must.

Whichever option is decided upon, public education is a must. Organization (Lions, Kiwanis, etc.) should be attended. Marketing materials will have to be put together explaining what was been put on the back burner because of funding shortages, MERS DB payments, capital outlay missed and future.

Next meeting date was scheduled for 11/9/23 at 4PM, City Commission chambers. Items needed for the next meeting:

- Avg. tax bill increase for 4.5 mills.
- Talk to the DDA.
- Ron put together a listing of capital outlay.
- Eric talk to George Sailer about being the spokes person.
- Sample marketing materials.
- Eric and Vicki have a meeting with Terra from MERS about our DB payments.
- Other capital outlay for the General Fund.



**City of Gladstone**  
**Finance Opportunities Committee Meeting Minutes**  
**11/8/23**  
**4:00 PM**  
**City Council Chambers**

Members Present: Vicki Schroeder, Eric Buckman, Ronald Robinson, Commissioner Brad Mantela, Kim Berry

Members Absent: Commissioner Judy Aakala

More discussion was held on citizens to spearhead the campaign. A citizens committee should be put together of possibly 3-5 people.

More discussion was held about if the City should go to the voters for a millage vs. going to the voters for a headlee override vs. a special assessment for fire & police.

- A discussion was held about possibly putting a millage on the May ballot and if it doesn't pass, then put the police/fire special assessment on the winter 2024 tax bill. If the millage doesn't pass and then we assess the special assessment anyways, it was felt that we wouldn't be listening to the citizens. Maybe take the opposite route if the City receives a lot of pushback about the special assessment. Special assessment and then millage.
- The committee kept circling back to going the route of the special assessment for fire/police.

It was suggested that the commission start talking now about the special assessment/millage at commission meetings.

Next meeting date was scheduled for 11/21/23 at 4PM, City Commission chambers. Items needed for the next meeting:

- Talk to Steve Mann from Miller Canfield and ask what the citizens can do to stop a special assessment like PA33.
- Think of Committee members.
- Ron put together a slide show of things that have been put to the wayside.
- Show how much of the millage goes to public safety.