



# City of Bloomfield Hills

## **Property Tax Explanation by Millage**

### **SUMMER TAX BILL**

#### **COUNTY OPERATING: (Oakland County)**

This millage was established through Oakland County's charter and supports the operations of the county. Public Act 357 of 2004 amended the General Property Tax Act so that 100% of the county's fixed allocation millage shall be collected in July for each year beginning 2007. This millage is distributed directly to Oakland County.

**Oakland Schools Intermediate School District (OIS)** - Created by the Legislature in 1962, Oakland Schools is an autonomous, tax-supported public school district governed by Michigan General School Laws. The following two taxes are levied for the OIS:

#### **OIS ALLOCATED:**

This allocated tax represents the amount of mills that can stand in perpetuity (ongoing) on the tax roll for the support of services provided by the OIS District.

#### **OIS VOTED:**

This tax represents the amount of mills that have been voted on by citizens to support the ongoing services of Oakland Schools.

#### **OAK COMM COLLEGE: (Oakland Community College)**

The resolution was approved on March 26, 2019, by the board of trustees. This levy goes to Oakland Community College and is collected only on the summer tax bill.

#### **STATE EDUCATION:**

The SET (state education tax) was one of several components of Proposal A of 1994 that changed the way in which elementary-secondary education is funded in Michigan. The state levies the SET statewide at a six-mill rate on all real and tangible personal property not otherwise exempt from the property tax. This millage is distributed to the county treasurer who then forwards it to the State of Michigan.

#### **SCHOOL OPERATING:**

This millage is another component of Proposal A of 1994. Under the proposal, a school district can levy 18 mills for school operating purposes. An exempt PRINCIPAL RESIDENCE (aka Homesteaded) property is not subject to the levy of school operating millage. For most Bloomfield Hills taxpayers, this line item

will show "EXEMPT" if the property is your Principal Residence. Businesses, rental properties and people owning multiple properties will pay the school operating millage. This millage is distributed directly to the school district.

#### **SCHOOL DEBT:**

Special elections are held to enable schools to levy millage for such things as school construction or renovation. Please contact your school district for more detailed information on their debt millage. This millage is distributed directly to the school district.

#### **SCHOOL SUPPL: (School Supplemental)**

This levy is used in school districts whose per pupil funding would not equal last year if that district only received its share of the State Education Tax and its operating levy for funding. This levy has sometimes been referred to as "hold harmless millage". The first 18 mills of this levy can only be applied to Principal Residence properties.

#### **SINKING FUND: (School Sinking Fund)**

**Bloomfield Hills School District Only**– A Sinking Fund is a millage approved by the community and levied to support the maintenance, repair, and construction of school buildings.

#### **CITY OPERATING:**

This millage is comprised of the City of Bloomfield Hills' Municipal Operations. It is set during the budget process each year, not to exceed the maximum allowable millage set by state law.

#### **BALDWIN LIBRARY:**

Operations of the Baldwin Library are supported by this tax. The millage is authorized by PA 164 of 1877 and is set by the Baldwin Library Board and approved by the City Commission.

### **WINTER TAX BILL**

#### **HCMA: (Huron Clinton Metropolitan Authority)**

In 1939 voters approved allowing the Metroparks to levy millage for capital development and operations. This is a permanent millage and is distributed directly to Oakland County.

#### **SCHOOL OPERATING:**

This millage is another component of Proposal A of 1994. Under the proposal, a school district can levy 18 mills for school operating purposes. An exempt PRINCIPAL RESIDENCE (aka Homesteaded) property is not subject to the levy of school operating millage. For most Bloomfield Hills taxpayers, this line item will show "EXEMPT" if the property is your Principal Residence. Businesses, rental properties and people owning multiple properties will pay the school operating millage. This millage is distributed directly to the school district.

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**ZOO AUTHORITY:** (Oakland County Zoological Authority)

On August 2, 2016, voters approved the authority to levy a tax of not more than 0.1 mil (10 cents per \$1,000 of taxable value) on real and personal property within Oakland County for a period of ten (10) years, from 2018 through 2027. The purpose of the tax is to provide revenue to an accredited zoological institution to continue providing zoological services for the benefit of the residents of Oakland County.

**ART INSTITUTE:** (Detroit Institute of Arts Authority-DIA)

In August of 2012, voters in the tri-county area approved this millage to support operations of the DIA. This millage is distributed directly to Oakland County.

**OAKLAND TRANSIT:**

This millage was approved by voters in 2022 for a 10-year period. The purpose is to maintain and expand public transit services throughout Oakland County.