At a regular meeting of the City Council of the City of Niles, a Michigan municipal corporation, held by virtual meeting due to corona virus pandemic, on the 13th day of July, 2020, at 6:00 p.m. o'clock, local time, the following resolution for the approval to establish the City Millage Rates for the 2021 Tax Year; and the City Millage Rates for the 2021 Tax Year as Prescribed by Act 5, Public Acts of Michigan 1982 for the 2021 tax year was offered.

CITY OF NILES
BERRIEN AND CASS COUNTY
CITY MILLAGE RATES FOR 2021 TAX YEAR
RESOLUTION #2020-07/2117

Council Member Nelson offered the following resolution and moved for its adoption, supported by Council Member Timm.

A. **Establish the City Millage Rate for the 2021 Tax Year**

   **WHEREAS**, the City of Niles has previously imposed various property taxes on properties in the City; and

   **WHEREAS**, the voters of the City of Niles approved a property tax not to exceed one-half of a mill to support the Dial-A-Ride bus system; and

   **WHEREAS**, the City incurs various costs in assessing property values, collecting property taxes and performing the review and appeal processes for non-City taxing entities.

   **NOW, THEREFORE, BE IT RESOLVED** that the City of Niles does hereby establish the following property tax millage rates for the 2021 tax year:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Operating Fund</td>
<td>13.9213</td>
</tr>
<tr>
<td>Dial-A-Ride Operating Fund</td>
<td>.4925</td>
</tr>
<tr>
<td>TOTAL MILLAGE RATE</td>
<td>14.4138</td>
</tr>
</tbody>
</table>

   **BE IT FURTHER RESOLVED** that the City Treasurer is authorized to impose and collect a four percent (4%) late payment fee upon those taxes not paid by the due date.

   **BE IT FURTHER RESOLVED** that the City Treasurer is also authorized to impose and collect ½ of percent per month or fraction of a calendar month according to Section 6-10 Collection Fees and Interest of the Niles City Charter.

B. **Establish the City Millage Rates for the 2021 Tax Year as Prescribed by Act 5, Public Acts of Michigan 1982.**

   **WHEREAS**, Act 5, Public Acts of Michigan, 1982, provides that with the levy of ad valorem property taxes for operating purposes for the ensuing fiscal year which yields an amount more than the sum of the taxes levied at the base tax rate on additions within the City for the ensuing fiscal year plus an amount equal to the taxes levied for operating purposes for the concluding fiscal year on existing property; and

   **WHEREAS**, said Act 5 provides that the City of Niles may approve the levy of additional millage rates, within its present authorized of proposed millage rates, only after providing certain notice to the public and holding a public hearing for the purpose of receiving testimony and discussing the levy of additional millage rates for the ensuing fiscal year; and
WHEREAS, the City of Niles has been advised by the County Equalization director that the state taxable valuation for the 2021 tax year of property located within the City of Niles is $207,178,684 in Berrien County, and $5,668,727 in Cass County; and

WHEREAS, Act 5, based upon the state taxable valuation of the City of Niles would limit the district's operating tax levies to General, 13.9213; and

WHEREAS, the City of Niles, after careful examination of its estimated operating expenses for the 2021 fiscal year and estimated revenues based on the state taxable valuation, has determined that the best interest of the City requires the levy of the additional millage rates of: General .0000 mills and Dial-A-Ride, .0000 mills

NOW, THEREFORE, BE IT RESOLVED that:
1. The City of Niles, pursuant to said Act 5, proposed a tentative levy of not to exceed 13.9213 mills for operating purposes which includes an additional millage rate of .0000 mills and .4925 mills for Dial-A-Ride which includes an additional millage rate of .0000.
2. A public hearing shall be scheduled for the purpose of receiving testimony and discussing the levy of an additional millage rate for 2021 fiscal year.

RESOLUTION 2020-07/2117 DECLARED ADOPTED

CITY OF NILES
BERRIEN COUNTY
STATE OF MICHIGAN

ATTEST
I hereby certify the foregoing resolution is a true and complete copy of a resolution adopted by the City of Niles, County of Berrien, State of Michigan, at a regular meeting held on July 13, 2020 and that public notice of said meeting was given pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

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Linda Casperson, City Clerk