

Millage Reset

The Headlee Amendment to the Michigan Constitution was passed in 1978. This amendment requires local governments to lower property taxes if their aggregate property tax revenue goes up as the result of property values (and tax assessments) rising faster than inflation, unless voters approve the previous rate in a "Headlee rollback" election.

Benzie County and all of its townships operate under a fixed millage system, rather than an allocated millage system; a structure approved by voters in 1982 that also authorized a 5.29 millage for the County and 1.21 millage for each township.

Since that time the millage rates have been reduced due to the Headlee Amendment, resulting in a 2025 levy of 3.2399 mills for the County and .5243 mills for Lake Township

Because Benzie County's general operating millage is directly tied to all the township's millages, *the County cannot restore or change this funding source unless all the townships do the same.*

A Headlee Override — or "reset" — allows voters to restore the millage rates to their previously approved level. This does not create a new tax; it partially restores a rate that was already voted for in the past.

If a Headlee reset or operating millage restoration fails in 2026, the general operating revenue for both the county and its townships would be eliminated, placing numerous services at risk.

Potential Benzie County impacts include: reductions or elimination of Sheriff's Road Patrol Deputies, Animal Control, School Resource Officers, Drug Enforcement Programs, Parks and Recreation, and MSU Extension programs. In addition, residents could experience reduced public office hours, longer processing times for services, and deferred maintenance of buildings, technology, and vehicles, leading to declining infrastructure and higher future costs.

If approved Animal Control, School Resource Officers, and Drug Enforcement millages would be folded into the General Fund – eliminating those three separate millages (0.4074) mills) from your tax bill.

While Lake Township's Board of Trustees recognizes the need for this Headlee Override, or general operating millage reset at the County level, we are not anticipating any increase in the Township millage currently being levied.