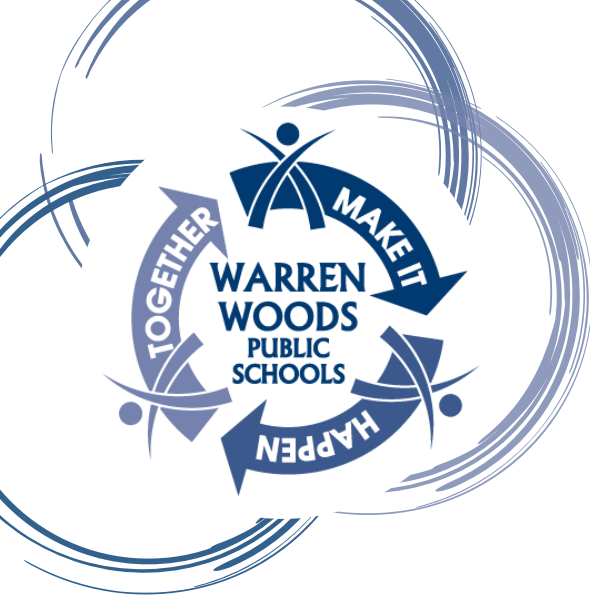




Warren Woods Public Schools

Non-Homestead Replacement Operating Millage Proposal May 2, 2023





When is the election?

Election Day is May 2, 2023. Polls will be open from 7 a.m. until 8 p.m.

When can registered voters obtain an absentee ballot?

Michigan law requires absentee ballots are required to be available to registered voters on Thursday, March 23, 2023, through Election Day.

What is on the ballot?

A non-homestead replacement operating millage proposal that will not affect taxes on primary residences (the homes in which residents live). The non-homestead tax only applies to businesses, second homes, and rental property.

Why is the non-homestead replacement operating millage proposal necessary?

This proposal is on the ballot because all school districts in Michigan must levy 18 mills on non-homestead property to receive their full share of State Aid.

Warren Woods Public Schools voters approved a 20-year, 18-mill non-homestead levy in 2005.

In all Michigan school districts, the 18 mill non-homestead levy is subject to rollbacks per the Headlee Amendment to the Michigan Constitution. The non-homestead levy in Warren Woods Public Schools has now been rolled back to 16.1889 mills. As a result, this year Warren Woods Public Schools will lose over \$400,000 in State Aid. Projections are that the school district will continue losing State Aid every year, and the annual revenue loss will increase in future years.

Why does the proposal on the May ballot ask voters to approve a 20-mill non-homestead tax?

While Michigan law limits non-homestead levies to 18 mills, the two-mill cushion will protect Warren Woods Public Schools only if and when future rollbacks occur.

How is revenue from the non-homestead tax used?

Revenue from the non-homestead tax supports the school district's general operating budget. This budget covers everything necessary to provide educational programs and services in the Warren Woods Public Schools.



How much revenue does the non-homestead tax provide?

If Warren Woods Public Schools levies a non-homestead tax of 18 mills, the school district will receive \$4,280,000 this year. This amounts to 9.7 percent of the school district’s operating budget.

If the rollbacks are not reversed, the school district will receive about \$400,000 less than \$4,280,000.

If the non-homestead tax does not apply to taxpayers who live in their primary residence, why can all registered voters living in the Warren Woods Public Schools vote on this proposal?

That’s the way the law was written when the Michigan Legislature adopted it in 1994.

What is the exact language for the non-homestead replacement operating millage proposal?

EXHIBIT A

**WARREN WOODS PUBLIC SCHOOLS
COUNTY OF MACOMB
STATE OF MICHIGAN**

REPLACEMENT OPERATING MILLAGE PROPOSAL

This proposal would replace, restore and extend the authority of the Warren Woods Public Schools to levy the number of mills for operating purposes on taxable property in the School District required for the School District to receive the full amount of local revenue permitted by the State and allow the district to continue to levy the statutory limit of 18 mills on non homestead property in the event of future Headlee rollbacks of up to 2.00 mills. Personal residences are exempt from this levy

Shall the limitation on the amount of taxes which may be imposed on taxable property in the Warren Woods Public Schools, County of Macomb, Michigan, be increased to 20.00 mills (\$20.00 per \$1,000 of taxable value), with 18 mills being the maximum allowable levy (\$18.00 per \$1,000 of taxable value), to the extent such property is not statutorily exempt, for ten (10) years, the years 2023 to 2032, inclusive, to provide funds for operating expenses of the school district with 16.1889 mills being a replacement of authorized millage which will otherwise expire on December 31, 2025 and 1.8111 mills being a restoration of millage lost as a result of the application of the Headlee Amendment to the Michigan Constitution? This millage would raise approximately \$4,280,000 in the first year of levy to be used for general operating purposes.



Will voter approval of the non-homestead millage affect renters?

The effect the non-homestead millage proposal will have on renters depends on the owner of the rental property (aka, the landlord).

Michigan law requires all school districts to levy 18 mills on non-homestead property in order to receive their full share of State Aid.

In 2005, Warren Woods voters approved an 18-mill non-homestead levy. Since it was originally approved, this levy has been rolled back per the Michigan Constitution to 16.1889 mills. This 1.8111-mill rollback is now costing Warren Woods Public Schools over \$400,000 in State Aid.

On May 2, Warren Woods Public School District voters will vote to restore the 18 mill levy they originally approved in 2005.

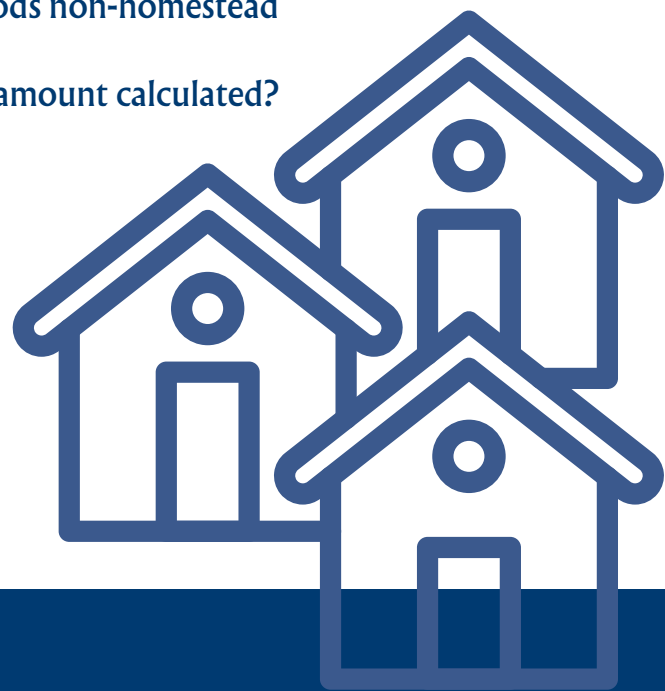
The non-homestead millage proposal on the ballot does not apply to homesteads (the primary residence in which a homeowner resides). By Michigan law, it applies primarily to businesses, rental properties, and second homes.

As has always been the case, businesses can decide how, when, and if they wish to pass on all or portions of their tax liability to customers. Similarly, rental property owners (landlords) can decide how, when, and if they wish to pass on all or portions of their non-homestead tax liability to renters.

Some landlords pass on some or all of their tax liability to renters; others do not. It is the landlord's choice.

To learn how much of their Warren Wood Public Schools non-homestead tax liability a landlord will pass on—if any—renters are encouraged to contact their landlord and ask the following questions:

- Do you plan to increase my rent if the Warren Woods non-homestead May 2 ballot proposal is approved by voters?
- If YES, what will be the increase and how was that amount calculated?





Who can vote in this election?

Residents of Warren Woods Public Schools who will be 18 years of age or older on Election Day and are registered to vote can vote in this election.

Where can I get information about voting (such as how to register, where to vote, and absentee voting)?

Go to the Michigan Voter Information website (www.michigan.gov/vote) or call your local Clerk's Office.

Do I need to update my voter registration to vote in this election?

You need to update your voter registration if you have changed your name or address since the last time you voted. You can do this at any Secretary of State Office or your local Clerk's Office.

How can I vote by absentee ballot?

Registered voters do not need a reason to vote by absentee ballot. You can request an absentee ballot application from your Clerk's Office or by going online to www.michigan.gov/vote and clicking on Absentee Voting in the left column.

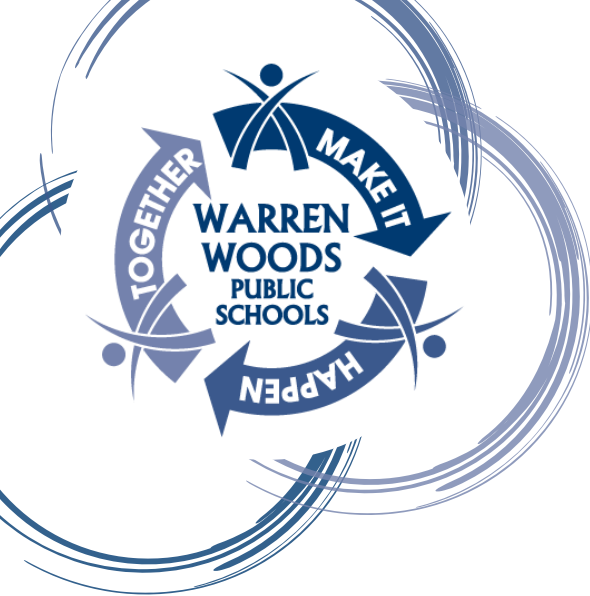
Absentee ballots will be available to voters on March 23 and can be cast through Election Day.

A YES vote typically means that a voter supports a ballot proposal. Is that the case in this election?

Yes. Voters who support the Warren Woods Public Schools non-homestead replacement operating millage proposal should vote YES; voters who oppose the proposal should vote NO.

How will residents be informed about the non-homestead replacement operating millage proposal?

School District officials are sharing information about the bond proposal through direct mailings, social media, the school district website and app, community and staff presentations, and the news media.



Where can residents get more information and answers to their questions about the May 2nd non-homestead replacement operating millage proposal?

To learn more about the May 2 proposal...

- Go to www.warrenwoods.misd.net and click on School Millage Proposal
- Call any Warren Woods Public Schools' Principal
- Contact Stacey Denewith-Fici, Superintendent of Schools, by email (sdenewith@mywwps.org) or by phone (586/439-4417)

Please take three minutes to tell us what you think about the non-homestead replacement operating millage proposal.

Go to www.research.net/r/WarrenWoodsPublicSchools or scan the QR code below.

