



Interoffice Memorandum

Date: 6/9/2025

To: City Administration

From: Jia Hang
Jia Hang, Treasurer

Subject: **Millage Rates for 2025 Tax Program**

	Utica Community Schools (2) (50210)		Warren Consolidated Schools (2) (50230)	
SUMMER TAX MILLAGE RATES (1)	P.R.E.	Non-P.R.E.	P.R.E.	Non-P.R.E.
CITY OPERATING	10.74020	10.74020	10.74020	10.74020
P & F RETIREMENT	2.58030	2.58030	2.58030	2.58030
SAFE STREETS	2.35420	2.35420	2.35420	2.35420
PARKS & REC	0.91370	0.91370	0.91370	0.91370
PATHWAY (PPP)	0.94390	0.94390	0.94390	0.94390
<i>Subtotal - CITY MILLAGES</i>	<u>17.53230</u>	<u>17.53230</u>	<u>17.53230</u>	<u>17.53230</u>
STATE EDUCATION	6.00000	6.00000	6.00000	6.00000
SCHOOL DEBT	1.75000	1.75000	4.78000	4.78000
SCHOOL OPER		9.00000		18.00000
SCHOOL SUPL			3.13740	
MCC OPERATING	1.38990	1.38990	1.38990	1.38990
MISD	4.57270	4.57270	4.57270	4.57270
COUNTY	4.26560	4.26560	4.26560	4.26560
MISD DEBT	0.17000	0.17000	0.17000	0.17000
<i>Subtotal - SCHOOLS & COUNTY</i>	<u>18.14820</u>	<u>27.14820</u>	<u>24.31560</u>	<u>39.17820</u>
ADMIN FEE (1%) (3)	0.35681	0.44681	0.41848	0.56711
<i>SUMMER TAX MILLAGE RATES (4)</i>	<u>36.03731</u>	<u>45.12731</u>	<u>42.26638</u>	<u>57.27761</u>

- (1) One mill equals \$1.00 in tax for each \$1,000.00 in Taxable Value or T.V.; P.R.E. = "residence"; Non-P.R.E. = "business"
- (2) Warren Consolidated to collect 100% in Summer; Utica to collect 50% Summer, 50% in Winter
- (3) This fee is 1% of the Tax Millage for all entities
- (4) Billed and collected by the City of Sterling Heights

***This rate table does not apply to commercial or industrial personal property due to Michigan Business Tax (MBT) implications. Please contact Treasury at (586) 446-2780 for further information.



Interoffice Memorandum

Date: 6/9/2025

To: City Administration

From: Jia Hang
Jia Hang, Treasurer

Subject: **MBT Millage Rates for 2025 Tax Program**

SUMMER TAX MILLAGE RATES (1)	Utica Community Schools (2) (50210)		Warren Consolidated Schools (2) (50230)	
	251 COMM PERS	351 IND PERS	251 COMM PERS	351 IND PERS
CITY OPERATING	10.74020	10.74020	10.74020	10.74020
P & F RETIREMENT	2.58030	2.58030	2.58030	2.58030
SAFE STREETS	2.35420	2.35420	2.35420	2.35420
PARKS & REC	0.91370	0.91370	0.91370	0.91370
PATHWAY (PPP)	0.94390	0.94390	0.94390	0.94390
<i>SUBTOTAL - CITY MILLAGES</i>	<u>17.53230</u>	<u>17.53230</u>	<u>17.53230</u>	<u>17.53230</u>
STATE EDUCATION	6.00000		6.00000	
SCHOOL DEBT	1.75000	1.75000	4.78000	4.78000
SCHOOL OPER	3.00000		6.00000	
SCHOOL SUPL			3.13740	3.13740
MCC OPERATING	1.38990	1.38990	1.38990	1.38990
MISD	4.57270	4.57270	4.57270	4.57270
COUNTY	4.26560	4.26560	4.26560	4.26560
MISD DEBT	0.17000	0.17000	0.17000	0.17000
<i>SUBTOTAL - SCHOOLS & COUNTY</i>	<u>21.14820</u>	<u>12.14820</u>	<u>30.31560</u>	<u>18.31560</u>
ADMIN FEE (1%) (3)	0.38681	0.29681	0.47848	0.35848
<i>SUMMER TAX MILLAGE RATES (4)</i>	<u>39.06731</u>	<u>29.97731</u>	<u>48.32638</u>	<u>36.20638</u>

- (1) One mill equals \$1.00 in tax for each \$1,000.00 in Taxable Value or T.V.; P.R.E. = "residence"; Non-P.R.E. = "business"
- (2) Warren Consolidated to collect 100% in Summer; Utica to collect 50% Summer, 50% in Winter
- (3) This fee is 1% of the Tax Millage for all entities
- (4) Billed and collected by the City of Sterling Heights

***This rate table applies to commercial and industrial personal property only due to Michigan Business Tax (MBT) implications. Commercial personal property (251) is exempt from up to 12 mills of school operating tax and is now charged the school supplemental tax in WCS. Industrial personal property (351/352) may be exempt from SET and up to 18 mills of school operating tax, while now being charged the school supplemental tax in WCS.