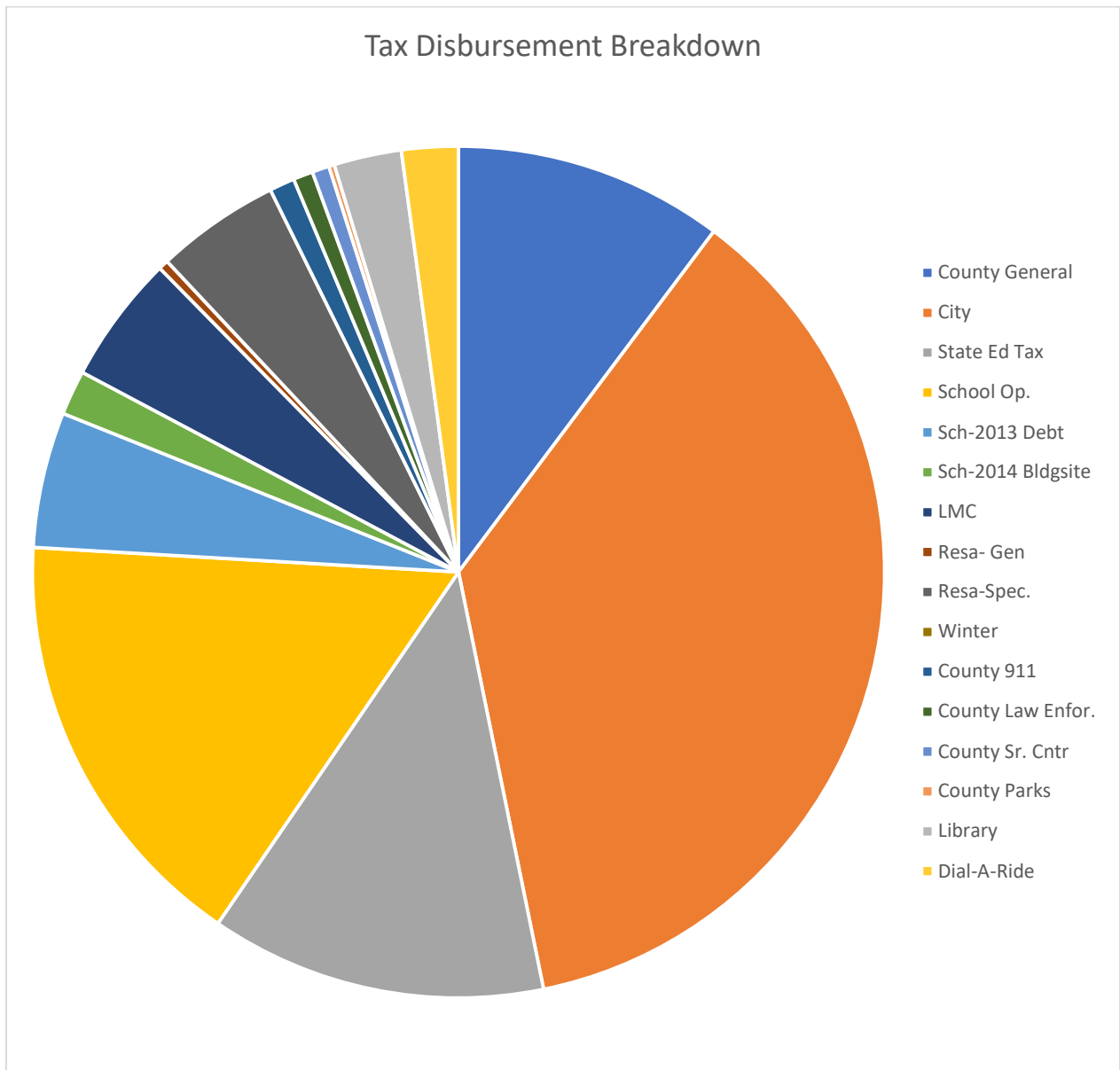


MOST COMMON QUESTION: "WHERE DO MY TAX DOLLARS GO?"

The City of Buchanan Taxes

There are **two** tax bills sent out every single year, the **summer** tax bill, and the **winter** tax bill. Both bills pay for the entire year – January to December.

Below is a chart that shows a breakdown to WHERE that money, once collected, is then disbursed.



Government Entity	Amount to collect	Amount collected	Total left to collect
Summer		as of 02/28/24	as of 02/28/24
County General	\$ 518,036.02	\$ 486,811.22	\$ 31,224.80
City	\$ 1,850,356.55	\$ 1,735,745.22	\$ 114,611.33
State Ed Tax	\$ 645,419.80	\$ 606,020.80	\$ 39,399.00
School Op.	\$ 828,363.10	\$ 756,776.65	\$ 71,586.45
Sch-2013 Debt	\$ 260,753.05	\$ 244,986.59	\$ 15,766.46
Sch-2014 Bldgsite	\$ 86,030.82	\$ 80,829.37	\$ 5,201.45
LMC	\$ 246,127.03	\$ 231,238.04	\$ 14,888.99
Resa- Gen	\$ 18,928.67	\$ 17,784.52	\$ 1,144.15
Resa-Spec.	\$ 238,304.51	\$ 223,894.45	\$ 14,410.06
Winter			
County 911	\$ 48,828.80	\$ 45,271.02	\$ 3,557.78
County Law Enfor.	\$ 37,974.61	\$ 35,207.53	\$ 2,767.08
County Sr. Cntr	\$ 32,552.84	\$ 30,181.07	\$ 2,371.77
County Parks	\$ 10,844.32	\$ 10,051.65	\$ 792.67
Library	\$ 129,588.81	\$ 120,146.01	\$ 9,442.80
Dial-A-Ride	\$ 108,642.95	\$ 102,095.52	\$ 6,547.43

City of Buchanan	Taxable Value	Millage	Amount to Collect
	\$ 108,610,000.00	16.9793	\$ 1,850,356.55

Based on the 2023 Balancing/Recap report from Berrien County, the table above shows the following figures: What the City of Buchanan was to collect for the 2023 tax season, what has been collected, and what is left to collect. As of February 28th, 2024, the amount left to collect is now considered delinquent and is turned over to Berrien County.

Buchanan City Tax Millage: The current millage for the City of Buchanan is set at **16.9793 mils**. There has been a .62 decrease from the 2022 tax year to the 2023 tax year due to the Headlee Rollback.

“What is the Headlee Rollback?”: the property tax revenue limitation requires that if the assessed value of a local tax unit’s total taxable property increases by more than the inflation rate, the maximum property tax millage must be reduced so that the local unit’s total taxable property yields the same gross revenue, adjusted for inflation.

Total Tax to Collect	\$ 1,850,356.55
Admin Fee Summer	\$ 47,944.65
Admin Fee Winter	\$ 2,588.13
Less Street Repair	\$ (433,849.84)
Less City Brownfield Capture (River St)	\$ (904.93)
Less City Brownfield Capture (Smith St)	\$ (1,067.35)
Less City Brownfield Capture (Third St)	\$ (5,865.46)
Total General Fund Tax Revenue	\$ 1,459,201.75

The total city tax millage to collect for 2023 was **\$1,850,356.55**. The chart above shows the admin fee revenue for Winter & Summer, as well as what is **owed** to Street Repair/Maintenance and the Brownfields which includes River Street, Smith Street and Third Street.

In total, the city of Buchanan has generated a tax revenue of **\$1,459,201.75**. This amount is now split amongst the accounts within the general fund, in turn being the largest make-up of the 2024 City of Buchanan Budget.