

## Winter Property Tax Information

Winter tax bills are due and payable December 1 and must be received by 5:00 p.m. on February 14. A 3% penalty is charged on any unpaid amounts on February 15. Postmarks will be accepted if received within seven days of the due date. **However, ANY payment not received by 5:00 p.m. on February 28 is considered delinquent.** If any due date falls on a weekend or legal holiday, taxes are due the next business day by 5:00 p.m. Below is a list of millage rates that appear on winter tax bills in Comstock Township along with a short explanation of each. Taxes are distributed to the taxing entities on the 1<sup>st</sup> and 15<sup>th</sup> of every month.

CO PUBLIC SAF (County Public Safety) – This millage is levied by Kalamazoo County to pay for employees in several county departments including the court system, prosecutor’s office, and sheriff’s dept. It was approved by voters in 2022 (expires 12/31/2027).

CO HOUSING FUND – Levied by Kalamazoo County to provide housing assistance to children of homeless families, it was approved by voters in 2020 (expires 12/31/2028).

COUNTY SENIORS – Levied by Kalamazoo County to provide additional funds for senior services administered by the Area Agency on Aging, it was approved by voters in 2024 (expires 12/31/2029).

COUNTY 9-1-1 – This millage is levied by Kalamazoo County to fund the Kalamazoo County Consolidated Dispatch Authority. It was approved by voters in 2020 (expires 12/31/2029).

CO VETERAN FUND – This millage is levied by Kalamazoo County to fund veteran programs. It was approved by voters in 2023 (expires 12/31/2032).

JUVENILE HOME – This debt millage levied by Kalamazoo County for the juvenile home was approved by voters in 2006 (expires 12/31/2031).

CCTA – Levied by the Central County Transportation Authority to operate fixed route public transportation services within its geographic boundary. In Comstock Township, this includes property in voting precincts 2-7. It was approved by voters in 2020 (expires 12/31/2025).

KCTA – Levied by the Kalamazoo County Transportation Authority for the operation of the county-wide public transit system, it was approved by voters in 2021 (expires 12/31/2026)

KVCC – Levied in the winter for townships, this is two combined millage rates approved by voters in 1987 and 1991 for the operation of Kalamazoo Valley Community College.

KRESA ISD (Kalamazoo Regional Educational Service Agency) – Levied in the winter for residents in Galesburg-Augusta and Gull Lake school districts, this consists of six voter approved millage rates combined into one: the general education millage of 1965, special education millage of 1969, special education millage of 1987, career tech millage of 2019 (expires 12/31/2039), special education millage of 2021 (expires 12/31/2026), and regional enhancement millage of 2023 (expires 12/31/2028).

**SCHOOL OPERATING** – Levied by local school districts on properties without a principal residence exemption (PRE) this was established by the Revised School Code Act (Act 451) of 1976. It is levied in the winter by Galesburg-Augusta Schools (expires 12/31/2033) and Gull Lake Public Schools (12/31/2033) for general operating activities.

**SCHOOL DEBT** – For the winter bill, this is either three combined school bond millage rates for Galesburg-Augusta Schools, approved by voters in 2000 (expires 12/31/2030), 2016 (12/31/2036), and 2021 (expires 12/31/2040) or three combined school bond millage rates for Gull Lake Schools approved by voters in 2004 (expires 12/31/2030), in 2012 (expires 12/31/2024), and in 2018 (expires 12/31/2047).

**SINKING FUND** – This is a building and site sinking fund levied by Gull Lake Schools, approved by voters in 2022. The sinking fund is used for building repairs and security upgrades, parking lot and playground repairs, and other campus repairs (expires 12/31/2031).

**TOWNSHIP** – Levied by Comstock Township for general operating activities, it was approved by voters in 1965.

**LIBRARY-COMSTOCK** – Two millage rates levied by Comstock Township to fund the Comstock Township Library, approved by voters in 1994 and 2001.

**SENIOR MILLAGE** – Levied by the Comstock Community Center for operating activities, approved by voters in 2022 (expire 12/31/2029).

**TWP ROADS** – Levied by Comstock Township for road maintenance and improvements, it was first approved by the Township Board in 2016.

**ROAD PATROL** – Levied by Comstock Township to pay for additional road patrol from the Kalamazoo County Sheriff's Department, it was approved by voters in 2020 (expires 12/31/2025).

**FIRE OPERATING** – Special assessment levied by Comstock Township for the operation of the fire department and is approved each year.

**FIRE CAPITAL** – Special assessment levied by Comstock Township for fire department capital improvements and is approved each year.

Please note that by law, as stated on the assessor's warrant, tax payments cannot be accepted before December 1. Also remember that MCL 211.44 (2) states that failure to receive a tax bill does not preclude a taxpayer from paying the levied property taxes. Tax bills are sent to the last known address on file.