



Your taxes help pay for essential services we rely on every day in Delhi Township, such as police and fire services, schools, libraries and more. Below is a breakdown of how your property taxes are assessed, collected and used to help make our community a great place to live, work and raise a family.



### REAL PROPERTY

Land and any improvements made to the land such as: Buildings & Outbuildings.



### PERSONAL PROPERTY

Business Assets such as: Furniture, Computers, Equipment, or items that are not permanently attached to the land or building.

**Assessed Value**  
=  
**50% (or less)**  
**of Market Value**

## HOW IS MY PROPERTY ASSESSED?

The assessed value of your real property is determined by the Delhi Township Assessor each year. The Michigan Constitution requires real property be assessed at a rate not to exceed 50% of its market value. The Assessor will perform sales studies to determine that value based on the conditions of the real property as of Dec. 31 the previous year.

## HOW ARE MY TAX DOLLARS USED?



- **POLICE & FIRE PROTECTION**
- **PUBLIC EDUCATION**
- **INGHAM COUNTY OPERATING**
- **LOCAL OPERATING MILLAGE**
- **CAPITAL AREA DISTRICT LIBRARY (CADL)**
- **CAPITAL AREA TRANSPORTATION AUTHORITY (CATA)**
- **CAPITAL REGION AIRPORT AUTHORITY (CRAA)**
- **LANSING COMMUNITY COLLEGE**
- **PARKS • TRAILS**
- **SCHOOL DEBT**
- **INTERMEDIATE SCHOOL DISTRICT (ISD)**

## HOW IS TAXABLE VALUE CALCULATED?

According to Michigan law, increases of taxable value on real property are capped at the rate of inflation, or 5%, whichever is less. This does not apply to new construction.

Tax rates are calculated by millage. A mill equals \$1 for each \$1,000 of taxable value on your property. However, the limitation does not apply to certain situations, such as:

- **Debt service taxes for debts approved by voters.**
- **Certain voter-approved millages.**
- **Taxes by local units of government or other authorities with alternative limitations provided by charter or general law.**

Your property taxes can be calculated by multiplying your millage rate by every \$1,000 of taxable value on your property.

**Millage Rate**  
**X Taxable Value**  

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**Property Taxes**

*per each \$1,000 - Example: a tax bill of 18 mills on a property with a taxable value of \$100,000 (18 x 100 = 1,800) would equal \$1,800 in property taxes.*

## WHEN ARE MY TAXES COLLECTED?

Real property and personal taxes are collected in summer and winter. State Education Taxes are collected in the summer. County Operating Millage is collected in the summer, and voter-approved taxes in winter.

### SUMMER

- State Education
- County Operating Millage

### WINTER

- County Allocated Millage
- School Debt
- Township Operating
- Lansing Community College
- Capital Region Airport Authority (CRAA)
- Capital Area District Library (CADL)
- Capital Area Transportation Authority (CATA)
- Intermediate School District (ISD)

## WHAT DOES "STATE EQUALIZED VALUE" MEAN?

The Ingham County Board of Commissioners "equalizes" property values by taking valuations across all assessing units in the county, and factors them at 50%, if they do not fall within the constitutionally mandated range of 49% to 50%.

This helps ensure property owners pay a fair share of local taxes.

The State Tax Commission may then apply another factor to the county assessment to bring the total valuation across all counties in Michigan as close to the 50% level as possible.

This process produces the property's State Equalized Value, or SEV.



## VETERANS EXEMPTION

Property owned and used as a homestead by a 100% disabled and honorably discharged veteran is exempt from Michigan property taxes. The exemption is also available to an un-remarried surviving spouse of a qualifying disabled veteran. Note: An affidavit for the exemption must be filed with the Delhi Township Assessor each year. For a Qualified Veterans Exemption FAQs and Affidavit visit [www.delhitownshipmi.gov](http://www.delhitownshipmi.gov).

## SUMMER TAX DEFERMENT

Taxpayers age 62 and older, paraplegics, quadriplegics, hemiplegic and eligible serviceperson, veteran, eligible widow and widower, or those who are otherwise permanently disabled or blind may be eligible to postpone paying summer taxes until Feb. 14 the following year. Total household annual income must be less than \$40,000. However, deferring tax payments could cause delinquency. An application must be filled out at the Township Treasurers office.



## DELINQUENT TAXES

The Ingham County Treasurer collects delinquent property taxes starting in March for the year after they are due. The county treasurer "purchases" delinquent taxes from local governments by paying the delinquent taxes owed. This helps ensure local governments, schools, police and fire departments and libraries can continue operating. The county treasurer is responsible for collecting delinquent taxes and any additional fees or interest as detailed in Michigan law.



## HOW CAN I PAY MY TAX BILL?

Delhi Township residents have multiple ways to pay their taxes, including:

- Regular mail
- In-person at the Treasurer's office
- Drop box in front of the Township Office
- In person at any MSUFCU branch
- Online at [www.delhitownshipmi.gov](http://www.delhitownshipmi.gov)