The following is an explanation of each millage that comprises your summer tax statement. Please notice on your tax bill, your school district abbreviation immediately follows the tax description.

<table>
<thead>
<tr>
<th>Millage</th>
<th>School District</th>
</tr>
</thead>
<tbody>
<tr>
<td>63070</td>
<td>Avondale</td>
</tr>
<tr>
<td>63230</td>
<td>Lake Orion</td>
</tr>
<tr>
<td>63030</td>
<td>Pontiac</td>
</tr>
<tr>
<td>63260</td>
<td>Rochester</td>
</tr>
</tbody>
</table>

**COUNTY OPERATING:**
This is the operating millage for Oakland County and is only collected on the summer taxes.

**OIS ALLOCATED:**
OIS stands for Oakland Schools Intermediate School District. Allocated represents the amount of mills that can stand in perpetuity (ongoing) on the tax roll.

**OIS VOTED:**
OIS stands for Oakland Schools Intermediate School District. Voted represents the amount of mills that have been voted on by citizens. These votes have taken place in 1954, 1965, 1967, 1985, and 2001.

**OCC VOTED:**
OCC stands for Oakland Community College. The resolution was approved on March 26, 2019 by the board of trustees.

**STATE EDUCATION:**
Section 5 of Public Act 331 of 1993, the State Education Tax Act, requires that the State Treasurer certify the levy of the State Education Tax. This authorizes collection of the State Education Tax at the rate of 6 mills for the 2019 tax year as a summer levy.

**SCHOOL OPERATING:**
This millage is another component of the Proposal A of 1994. Under the proposal, a school district can levy 18 mills for school operating purposes (Pontiac and Lake Orion only collect on the summer bill, while Avondale and Rochester split up the 18 mills to collect in summer and winter). An exempt principal residence property is not subject to the levy of school operating millage. For the majority of Auburn Hills taxpayers, this line item will be zero as your property is your Principal Residence and it is exempt from this tax. Businesses, rental properties, and people owning multiple properties will pay the school operating millage. This millage is distributed directly to the school district.

**SCHOOL DEBT:**
Special elections are held to enable schools to levy millage for such things as school construction or renovation. This line item could be a combination of several elections your school district has had over the years. Please contact your school district for more detailed information on their debt millage. This millage is distributed directly to the school district.

**SINKING FUND:**
- **Pontiac:** The sinking fund millage, which was voted in during the March 2016 election, will levy 2.87 mills, or $2.87 on each $1,000 of taxable valuation, for a period of 5 years, 2016 to 2020. The district will use the money for the construction or repair of the city’s school buildings.
- **Avondale:** The sinking fund millage, which was voted in during the August 2016 election, will be a continuation of a prior sinking fund that was expiring in 2017. There is also a new additional millage which would restore prior authorization that was reduced by the Headlee Amendment. The district will use the money for the construction or repair of the district’s school buildings.

**ADMIN FEE:**
This fee is used to defray the costs of property assessment, defending the roll, levying, collecting, and distributing property taxes for other taxing entities. This is allowed by section 211.44 of the General Property Tax Act. The 1% fee is charged against all millages except the Pontiac MESSA Judgement.

**PONTIAC MESSA:**
A judgement against Pontiac Schools. The judgment resulted from a lawsuit by the Michigan Education Special Services Association (MESSA) against Pontiac Schools for 18 months of accumulated debt related to unpaid health coverage services for teachers. This amount is kept separate from the School Operating and will be levied for 10 years starting in 2013.