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Editor
Public Sector Reports



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LOCAL MILLAGE ROLLBACKS UNDER ARTICLE XI, SECTION 31 OF THE MICHIGAN CONSTITUTION

by Robert Kleine, Senior Economist and Editor of Public Sector Reports

In 1978, Michigan voters approved a tax limitation amendment to the Michigan Constitution (Article XI, Sections 25-34), better known as the Headlee Amendment. There are five key provisions in the amendment:

1. State revenues are limited to the same share of personal income as in fiscal year 1978-1979, currently estimated at 10 percent (Sec. 26-28).
2. State payments to local units as a share of total state spending cannot be reduced below the fiscal year 1978-1979 level or 41.6 percent (Sec. 30).
3. The state is required to reimburse local governments for costs imposed by state mandates (Sec. 29).
4. State and local taxation may not be increased above the limitations specified in the amendment without direct voter approval (Sec. 25).
5. If assessed values, excluding new property, increase faster than inflation, local millage rates must be reduced (Sec. 31).

This paper examines the fifth provision above: the requirement that local millage rates be rolled back when assessments increase faster than the rate of inflation as measured by the U.S. consumer price index. The provision applies to every taxing jurisdiction (city, village, school district, county, township, community college district, and special district). This issue received considerable attention in the early 1980s when assessments were increasing at a rapid pace (see Table 1). There were a number of local millage rollbacks in 1979 and 1980. In 1979, 57 of the 83 counties were required to roll back millage rates; the average rollback was 3.9 percent. For 1980, data are available from only 70 counties. Of these, 38 were required to roll back millages; the average rollback was 4 percent. The number of rollbacks has declined sharply since 1980. For 1985, data are available from 69 counties; only eight were required to roll back millage rates (see Table 2). The pattern has been the same for other units of government, as can be seen in Table 3, which lists the rollbacks in selected cities. Because there is wide variation in property tax assessment growth rates among jurisdictions within a county, many local units of government could be subject to a millage rollback even if countywide assessments are not.

Recent millage rollbacks have been few because local assessments have increased at a very slow pace in the last four years. Although the data are not in yet for 1986, millage rollbacks were required if assessments, excluding the value of new construction and improvements, increased more than 3.6 percent (the 1985 increase in the U.S. consumer price index). The weighted average increase in assessments or state equalized value for 1986 was only 3.5 percent, including new construction and improvements. However, the change ranged from an 11.4 percent increase in Monroe County to a 6.3 percent decline in Tuscola (see Table 4). Although the constitutional provision applies to each taxing jurisdiction and rollbacks will be required in some, the number for 1986 should be relatively small.

Article IX, Section 31 of the state constitution reads in part as follows:

If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the General Price Level from the previous year, the maximum authorized rate applied thereto in each unit of Local Government shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the General Price Level, as could have been collected at the existing authorized rate on the prior assessed value. [The implementing language for this provision is in Section 211.34d Michigan Compiled Laws.]

The number of rollbacks required could increase for 1987. There has been some increase in housing prices in the last year or two and the 1986 U.S. consumer price index is expected to increase only 1.9 percent. As a result, there is a strong possibility that 1987 assessments (excluding new construction) in many communities will increase more than 1.9 percent, triggering rollbacks in millage rates. However, as the language above indicates, the maximum authorized millage rate (not the actual levy) must be rolled back. In many taxing jurisdictions, the levied millage rate is below the authorized millage rate. In these circumstances, a millage rollback will not reduce the amount of taxes collected. Also, a unit of local government may submit to the voters for their approval the levy, in a given year, of a tax rate that exceeds the limit set by the constitution. The ballot question may ask the voters to approve the levy of a specific number of mills in excess of the limit, the levy of a total number of mills to be levied after application of Section 211.34d of the property tax act and Article IX, Section 31 of the state constitution of 1963, or an increase in that year's compounded millage reduction fraction to 1.0. Several school districts are planning to hold such elections in 1987.

In conclusion, because of the low rate of inflation in 1986, there is a distinct possibility that in 1987 a number of taxing jurisdictions will be required to reduce their maximum authorized millage rate to offset increases above the rate of inflation. Many jurisdictions will not be affected financially, however, as their levied millage rate is below their maximum authorized millage rate. Those units levying at the maximum rate should be aware that in 1987 the allowable increase in property tax revenues will be limited to only 1.9 percent plus new construction and improvements.

TABLE 1
PERCENTAGE CHANGES IN STATE EQUALIZED VALUE
AND THE U.S. CONSUMER PRICE INDEX, 1979-1987

<u>Year</u>	<u>Change in State Equalized Value (SEV)^a</u>	<u>% Change in U.S. Consumer Price Index^b</u>
1979	11.8	7.7
1980	13.9	11.3
1981	11.2	13.5
1982	6.9	10.4
1983	0.2	6.1
1984	1.9	3.2
1985	2.6	4.3
1986	3.5	3.6
1987	-	1.9 (est.)

SOURCE: State Tax Commission, Michigan Department of Treasury and Council of Economic Advisors, Economic Indicators, Washington, D.C.: United States Government Printing Office, October 1986.

^aState equalized value is as of the fourth Monday in May, based on the tax day of December 31 of previous year.

^bThe change in the price index listed for 1980 is the 1979 index compared to the 1978 index, etc.

TABLE 2
MILLAGE RATE ROLLEBACKS BY COUNTY, 1979-1985

County	<u>Millage Reduction Fraction</u>							EXHIBIT: % Increase in SEV, 1978 to 1985
	1979	1980	1981	1982	1983	1984	1985	
Alcona	1.0	1.0	1.0	1.0	1.0	1.0	1.0	54.8%
Alger	1.0	NA	.9761	NA	1.0	NA	1.0	33.9
Allegan	.9268	.8835	.9091	.9266	.9555	.9556	.9845	102.6
Alpena	1.0	.9935	1.0	1.0	NA	NA	NA	43.2
Antrim	1.0	.9846	1.0	1.0	1.0	1.0	1.0	80.1
Arenac	.9867	.9668	.9747	1.0	1.0	1.0	NA	76.0
Baraga	.9936	1.0	1.0	.9215	.9616	.9978	1.0	59.2
Barry	.9865	.9955	1.0	1.0	.9971	1.0	.9989	39.8
Bay	1.0	NA	1.0	1.0	1.0	1.0	1.0	68.9
Benzie	.9785	.9959	NA	1.0	NA	.9727	.9942	72.2
Berrien	1.0	1.0	1.0	1.0	NA	1.0	1.0	53.4
Branch	.9816	.9689	1.0	1.0	1.0	1.0	1.0	40.7
Calhoun	.9856	1.0	NA	1.0	NA	1.0	1.0	44.5
Cass	.9703	.9524	.9509	.9868	NA	NA	NA	67.1
Charlevoix	.9620	.9775	1.0	1.0	1.0	.9952	1.0	78.6
Cheboygan	.9435	1.0	1.0	1.0	1.0	.9791	.9981	38.6
Chippewa	1.0	1.0	1.0	1.0	1.0	1.0	1.0	44.4
Clare	.9863	1.0	1.0	1.0	1.0	1.0	1.0	54.8
Clinton	.9148	.9217	NA	NA	1.0	1.0	1.0	76.7
Crawford	.9956	1.0	1.0	1.0	1.0	.9907	.9956	70.6
Delta	1.0	1.0	1.0	1.0	1.0	1.0	1.0	45.2
Dickinson	.9647	.9565	NA	.9853	NA	NA	1.0	88.4
Eaton	1.0	1.0	NA	1.0	1.0	1.0	1.0	72.1
Emmet	.9872	1.0	NA	1.0	1.0	.9976	1.0	72.6
Genesee	1.0	NA	1.0	NA	1.0	NA	1.0	45.9
Gladwin	.9975	.9995	1.0	1.0	1.0	1.0	1.0	70.1
Gogebic	.9818	.9942	1.0	1.0	1.0	1.0	1.0	65.0
Grand Traverse	.9682	.9655	.9900	NA	1.0	1.0	1.0	90.3
Gratiot	.9413	NA	NA	NA	.9782	NA	NA	77.3
Hillsdale	.9097	NA	NA	NA	NA	NA	.9950	62.8
Houghton	.9523	.9448	.9845	1.0	1.0	NA	1.0	60.1
Huron	.9441	.9600	1.0	.9957	1.0	1.0	1.0	71.2
Ingham	1.0	1.0	1.0	1.0	1.0	1.0	1.0	64.3
Ionia	.9688	.9070	.9357	1.0	1.0	1.0	1.0	75.5
Iosco	.9950	1.0	1.0	1.0	1.0	1.0	1.0	51.1
Iron	.9284	.9262	.9315	1.0	1.0	1.0	1.0	63.0
Isabella	.9730	.9885	1.0	1.0	1.0	.9832	1.0	78.0
Jackson	1.0	1.0	1.0	1.0	1.0	NA	1.0	40.2
Kalamazoo	.9781	1.0	1.0	.9953	1.0	1.0	1.0	72.1
Kalkaska	1.0	NA	NA	NA	NA	1.0	1.0	82.3
Kent	.9912	1.0	1.0	1.0	1.0	1.0	1.0	91.3
Keweenaw	.9234	.9158	.9798	1.0	1.0	.9982	.9698	46.9
Lake	.9501	NA	.9666	.9876	1.0	NA	NA	65.4
Lapeer	.9975	.9820	1.0	.9332	1.0	1.0	1.0	67.7
Leelanau	1.0	.9891	.9906	1.0	1.0	1.0	1.0	81.5
Lenawee	.9790	.9790	NA	NA	1.0	NA	NA	45.8
Livingston	.9551	.9275	.9231	.9823	1.0	1.0	1.0	78.6
Luce	.8159	.8746	1.0	1.0	1.0	.9603	1.0	42.1
Mackinac	.9797	.9933	1.0	1.0	1.0	.9987	1.0	58.8
Macomb	1.0	1.0	1.0	1.0	1.0	1.0	NA	57.3

TABLE 2
MILLAGE RATE ROLLBACKS BY COUNTY, 1979-1985 (continued)

County	1979	1980	1981	1982	1983	1984	1985	EXHIBIT:
								% Increase in SEV, 1978 to 1985
Manistee	.9927	1.0	1.0	1.0	1.0	1.0	1.0	61.0
Marquette	.9530	NA	1.0	1.0	1.0	1.0	1.0	40.6
Mason	.9628	1.0	.9752	1.0	1.0	1.0	1.0	66.0
Mecosta	.9628	.9476	1.0	1.0	1.0	1.0	1.0	83.5
Menominee	.9913	.9964	1.0	1.0	NA	NA	1.0	68.2
Midland	1.0	NA	1.0	1.0	1.0	1.0	1.0	51.3
Missaukee	1.0	1.0	.9724	.9840	1.0	.9978	NA	77.9
Monroe	.9929	1.0	1.0	1.0	1.0	1.0	1.0	77.5
Montcalm	.9564	NA	.9252	.9539	NA	NA	NA	96.1
Montmorency	.9873	NA	.9604	NA	1.0	1.0	1.0	50.8
Muskegon	.9635	.9853	1.0	1.0	1.0	1.0	1.0	60.8
Newaygo	.9338	NA	.9593	1.0	1.0	1.0	NA	78.1
Oakland	.9795	NA	NA	NA	NA	NA	NA	77.7
Oceana	.8735	.8600	.8577	.8973	.9191	.9509	.9558	90.8
Ogemaw	.9443	.9644	1.0	1.0	1.0	+	1.0	61.7
Ontonagon	1.0	1.0	1.0	1.0	1.0	1.0	1.0	29.4
Osceola	.9526	1.0	1.0	1.0	1.0	1.0	1.0	50.4
Oscoda	.8908	.9301	.9646	1.0	1.0	1.0	1.0	68.9
Otsego	1.0	1.0	1.0	1.0	NA	1.0	1.0	71.6
Ottawa	.9934	.9708	1.0	1.0	1.0	1.0	1.0	107.9
Presque Isle	1.0	1.0	1.0	1.0	1.0	1.0	1.0	36.0
Roscommon	1.0	1.0	1.0	1.0	1.0	1.0	1.0	55.2
Saginaw	1.0	1.0	NA	NA	1.0	1.0	1.0	41.7
St. Clair	.9977	1.0	1.0	1.0	1.0	1.0	NA	81.2
St. Joseph	1.0	1.0	1.0	1.0	1.0	1.0	1.0	54.5
Sanilac	.9054	.9246	.9886	.9895	1.0	NA	NA	53.8
Shiawassee	1.0	1.0	1.0	NA	NA	NA	1.0	34.7
Tawassee	.9881	1.0	1.0	1.0	1.0	1.0	1.0	51.8
Tuscola	.9557	.9898	1.0	1.0	1.0	.9914	1.0	70.3
Van Buren	.9649	.9705	1.0	1.0	1.0	1.0	1.0	69.9
Washtenaw	1.0	.9945	NA	NA	1.0	NA	NA	64.4
Wayne	1.0	1.0	1.0	1.0	1.0	1.0	1.0	29.5
Wexford	.9641	.9809	1.0	1.0	1.0	1.0	1.0	47.6
Average millage reduction fraction	.9614	.9594	.9558	.9645	.9623	.9835	.9852	STATE 58.3
TOTAL counties reporting	83	70	70	70	70	66	69	
Number of rollbacks	57	38	20	13	5	14	8	

SOURCE: Compiled by Public Sector Consultants, Inc., from data on file with the State Tax Commission.

NOTE: A fraction of 1.0 indicates no rollback. The 1985 rollback, for example, is based on the increase in state equalized value between December 31, 1983, and December 31, 1984. Data for 1986 are not yet reported.

NA=Not available.

TABLE 3
MILLAGE RATE ROLLEBACKS BY SELECTED CITIES, 1979-1985

County	<u>Millage Reduction Fraction</u>							EXHIBIT: % Increase in SEV, 1978 to 1985
	1979	1980	1981	1982	1983	1984	1985	
Adrian	NA	1.0	1.0	1.0	.9992	1.0	1.0	38.3
Albion	NA	1.0	NA	1.0	1.0	1.0	1.0	18.4
Allegan	NA	.9542	.9817	1.0	1.0	1.0	1.0	71.1
Allen Park	.9795	.9628	.9756	1.0	NA	1.0	NA	43.2
Alma	NA	1.0	1.0	1.0	1.0	1.0	1.0	48.5
Ann Arbor	NA	.9826	.9748	.9933	1.0	1.0	1.0	75.8
Bad Axe	.9106	.9523	.9254	1.0	1.0	.9875	1.0	92.0
Battle Creek	NA	1.0	NA	1.0	1.0	1.0	1.0	143.9
Bay City	.9897	1.0	1.0	1.0	1.0	1.0	1.0	28.8
Big Rapids	.9807	.9844	1.0	1.0	.9951	1.0	1.0	80.4
Birmingham	.9182	.9014	.9190	.8435	1.0	1.0	1.0	85.7
Bloomfield Hills	.8740	.8601	.8598	.8687	.9621	.9784	.9250	142.9
Brighton	.9838	1.0	1.0	.9956	1.0	1.0	1.0	97.5
Cadillac	NA	1.0	1.0	1.0	1.0	1.0	1.0	48.2
Charlevoix	.9227	.9467	.9744	.9744	1.0	1.0	.9808	93.2
Charlotte	NA	1.0	1.0	1.0	1.0	1.0	1.0	41.0
Cheboygan	NA	1.0	1.0	NA	1.0	1.0	1.0	61.5
Dearborn	.9110	1.0	.9491	1.0	NA	1.0	NA	47.8
Detroit	NA	1.0	1.0	1.0	1.0	1.0	NA	7.3
Durand	NA	NA	NA	NA	1.0	NA	.9966	52.9
East Detroit	NA	1.0	1.0	1.0	1.0	1.0	1.0	49.5
East Grand Rapids	NA	.9711	1.0	.9496	1.0	.9591	.9697	87.5
East Lansing	NA	1.0	1.0	1.0	1.0	1.0	1.0	68.6
Escanaba	NA	1.0	1.0	1.0	1.0	1.0	1.0	43.5
Farmington	.9916	.9932	1.0	1.0	1.0	.9970	1.0	56.3
Farmington Hills	NA	.9411	.9674	.9867	1.0	1.0	.9850	121.7
Flint	NA	1.0	1.0	1.0	NA	NA	1.0	29.7
Fraser	NA	.9856	1.0	1.0	1.0	1.0	1.0	71.3
Gaylord	.9368	1.0	1.0	1.0	NA	1.0	.9446	95.5
Grand Blanc	.9892	1.0	1.0	NA	1.0	NA	1.0	57.8
Grandville	NA	1.0	1.0	NA	1.0	1.0	1.0	100.0
Grosse Pointe	.9953	.8769	.8131	.8295	.9006	1.0	NA	83.7
Grosse Pointe Farms	.9839	.9839	.8226	.8226	.9390	.9251	NA	86.7
Highland Park	NA	1.0	1.0	1.0	1.0	1.0	NA	8.2
Hillsdale	.9991	NA	1.0	NA	NA	NA	1.0	53.4
Holland	.9957	.9771	.9798	.9903	1.0	1.0	1.0	103.3
Inkster	NA	1.0	1.0	1.0	1.0	1.0	NA	32.3
Jackson	NA	1.0	1.0	1.0	NA	.9813	NA	26.0
Kalamazoo	NA	1.0	1.0	1.0	1.0	1.0	1.0	53.4
Kentwood	.9573	.9859	1.0	1.0	1.0	1.0	1.0	110.1
Laingsburg	NA	NA	NA	NA	NA	NA	.9647	69.0
Lansing	NA	1.0	1.0	1.0	1.0	1.0	1.0	50.9
Lapeer	NA	1.0	NA	1.0	1.0	1.0	1.0	67.7
Lincoln Park	NA	1.0	1.0	1.0	1.0	1.0	NA	33.9
Livonia	.9977	.9326	NA	1.0	NA	1.0	NA	56.9
Madison Heights	NA	1.0	1.0	1.0	1.0	1.0	1.0	66.3
Manistee City	NA	1.0	1.0	1.0	1.0	1.0	1.0	39.9
Marquette	.9643	1.0	1.0	1.0	1.0	1.0	1.0	37.0
Mason	NA	1.0	1.0	1.0	1.0	1.0	1.0	81.9
Midland	NA	NA	1.0	1.0	1.0	1.0	1.0	43.0
Mount Pleasant	.9961	1.0	1.0	1.0	1.0	1.0	.9860	66.4

TABLE 3
MILLAGE RATE ROLLBACKS BY SELECTED CITIES, 1979-1985 (continued)

County	1979	1980	1981	1982	1983	1984	1985	EXHIBIT:
								% Increase in SEV, 1978 to 1985
Monroe	NA	1.0	1.0	1.0	1.0	1.0	1.0	45.9
Muskegon	.9952	1.0	.9952	.9608	1.0	1.0	1.0	59.9
Novi	.9680	.8610	.9093	.9660	1.0	1.0	1.0	119.4
Niles	.9982	1.0	1.0	1.0	NA	1.0	1.0	26.2
Perry	NA	NA	NA	NA	NA	1.0	1.0	58.0
Petoskey	.9580	1.0	1.0	1.0	1.0	1.0	1.0	60.2
Pontiac	NA	1.0	1.0	1.0	1.0	1.0	NA	32.1
Portage	.9958	1.0	1.0	1.0	1.0	.9896	1.0	92.3
Port Huron	.9693	.9863	1.0	1.0	1.0	1.0	NA	44.1
Plymouth	.9754	.9426	.9204	.9672	1.0	1.0	NA	54.7
Romulus	NA	1.0	1.0	1.0	NA	1.0	NA	33.9
Royal Oak	.9946	.9809	.9632	1.0	1.0	1.0	1.0	54.8
Saginaw	NA	1.0	1.0	1.0	.9960	1.0	1.0	11.2
Sault Ste Marie	NA	NA	1.0	1.0	NA	1.0	1.0	25.0
Southfield	.9971	1.0	1.0	1.0	1.0	1.0	.9875	67.1
Southhaven	NA	1.0	1.0	1.0	1.0	1.0	.9676	79.1
St. Clair	NA	.9842	.9999	1.0	1.0	1.0	NA	59.7
St. Joseph	NA	1.0	1.0	1.0	NA	1.0	1.0	36.7
Sterling Heights	NA	1.0	1.0	1.0	1.0	1.0	1.0	54.9
Sturgis	NA	1.0	1.0	1.0	1.0	1.0	1.0	35.0
Traverse City	.9640	.9722	1.0	1.0	1.0	1.0	1.0	64.7
Troy	.9715	.9569	1.0	1.0	1.0	1.0	1.0	98.1
West Branch	.8465	.9680	.9791	1.0	1.0	1.0	1.0	72.5
Westland	.9979	.9755	.9677	1.0	1.0	1.0	NA	47.9
Wixom	.9979	1.0	1.0	1.0	1.0	1.0	1.0	78.6
Ypsilanti	NA	1.0	1.0	1.0	1.0	1.0	NA	34.4
Ypsilanti	NA	1.0	1.0	1.0	1.0	1.0	1.0	54.6
Average millage reduction fraction	.9678	.9546	.9409	.9345	.9653	.9740	.9708	
TOTAL cities reporting	34	75	71	71	65	73	61	
Number of rollbacks	34	26	19	13	6	8	10	

SOURCE: Compiled by Public Sector Consultants, Inc., from data on file with the State Tax Commission.

NOTE: A fraction of 1.0 indicates no rollback. The 1985 rollback, for example, is based on the increase in state equalized value between December 31, 1983, and December 31, 1984. Data for 1986 are not yet reported.

NA=Not available.

TABLE 4
STATE EQUALIZED VALUE AND PERCENTAGE CHANGE BY COUNTY, 1986

County	1986 State Equalized Value (000)	% Change in SEV 1985 to 1986
Alcona	\$234,625	2.4%
Alger	92,953	0.1
Allegan	976,323	1.7
Alpena	358,087	- 0.1
Antrim	393,068	2.7
Arenac	212,914	3.1
Baraga	78,535	1.2
Barry	460,853	3.4
Bay	1,360,258	- 2.4
Benzie	212,660	2.1
Berrien	2,103,415	2.2
Branch	394,491	0.5
Calhoun	1,236,452	1.0
Cass	547,557	2.4
Charlevoix	437,407	4.4.
Cheboygan	335,798	3.4
Chippewa	267,169	0.9
Clare	330,712	0.8
Clinton	602,283	- 0.7
Crawford	187,698	2.3
Delta	358,942	1.7
Dickinson	284,147	4.4
Eaton	1,041,017	4.8
Emmet	477,330	7.1
Genesee	4,550,425	3.0
Gladwin	261,942	- 0.4
Gogebic	168,115	1.2
Grand Traverse	946,468	4.6
Gratiot	447,706	- 2.3
Hillsdale	435,780	- 0.2
Houghton	241,284	0.3
Huron	738,667	- 5.0
Ingham	2,724,884	1.6
Ionia	439,481	2.7
Iosco	351,994	2.3
Iron	158,460	0.9
Isabella	492,500	2.9
Jackson	1,279,322	1.5
Kalamazoo	2,495,722	1.3
Kalkaska	363,658	- 0.2
Kent	5,382,977	5.2
Keweenaw	30,021	- 1.7
Lake	159,531	2.0
Lapeer	777,319	0.9
Leelanau	422,087	2.7
Lenawee	999,503	- 0.2
Livingston	1,355,402	3.0
Luce	52,163	11.1
Mackinac	313,310	4.5
Macomb	8,415,687	4.9
Manistee	325,036	2.0
Marquette	629,920	3.6
Mason	594,916	2.5
Mecosta	397,384	2.2
Menominee	257,207	2.4
Midland	1,361,317	- 0.1
Missaukee	177,603	1.0
Monroe	2,439,325	11.4
Montcalm	525,243	1.2
Montmorency	146,360	1.1
Muskegon	1,351,146	2.7
Newaygo	427,982	1.8
Oakland	16,513,811	7.9
Oceana	268,522	2.5
Ogemaw	248,952	1.3
Ontonagon	103,030	2.6
Osceola	261,123	2.3
Oscoda	122,769	0.0
Otsego	366,465	2.8
Ottawa	2,240,752	4.9
Presque Isle	217,345	2.8
Roscommon	366,720	6.5
Saginaw	2,303,345	0.5
St. Clair	2,263,524	5.3
St. Joseph	613,102	- 2.7
Sanilac	506,034	4.6
Schoolcraft	91,577	- 0.1
Shiawassee	626,533	0.6
Tuscola	656,449	- 6.3
Van Buren	747,411	6.4
Washtenaw	3,574,368	3.1
Wayne	18,462,105	2.6
Wexford	267,684	- 0.1
TOTAL	\$106,242,428	WEIGHTED AVERAGE 3.5%