Michigan Department of Treasury, STC
2166 (Rev.2-02)

2021 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE RECUCTION FRACTION CALCULATIONS NOT

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW **(With Ren. Zone)**

County	Taxing Jurisdiction	(City, Twp., Village, County, Authority, School District)
LIVINGSTON COUNTY	Livingston County I.S.D.	

2020 Total Taxable Value	**8,648,632,040**
Losses	**48,155,495**
Addition	**207,984,457**
2021 Total Taxable Value Based on SEV	**9,028,579,951**
2021 Total Taxable Value Based on Assessed Value (A.V.)	**9,028,579,951**
2021 Total Taxable Value Based on CEV	**9,028,579,951**
2021 Rate of Inflation (C.P.I.)	**1.014**

Note: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalizaton Rollback Fraction.

1. Section 211.34d, MCL, **"Headlee"** (for each unit of local government)

(2020 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

8,648,632,040 Minus 48,155,495 X 1.014 = **0.9887**

9,028,579,951 Minus 207,984,457 = ~~**0.9887**~~

(2021 Total Taxable Value Based on SEV - Additions)

2021 Millage Reduction Fraction (Headlee). Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, line through and enter 1.0000

See State Tax Commission Bulletin No. 3 of 1995 regarding the calculation of losses and additions. See also the Supplelements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

2a. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2009 only)

(2021 Total Taxable Value Based on Assessed Value for all Classes)

9,028,579,951 = **1.0000**

9,028,579,951

(2021 Total Taxable Value Based on SEV for all Classes)

2021 Rollback Fraction (Truth in Assessing) Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)

See State Tax Commission Bulletin No. 7 of 2004 for more information regarding this calculation.

2b. Section 211.34, MCL, **"Truth in County Equalization"** (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2009 only)

(2021 Total Taxable Value based on CEV for all Classes)

9,028,579,951 = **1.0000**

9,028,579,951

(2021 Total Taxable Value Based on SEV for all Classes)

2021 Rollback Fraction (Truth in County Equalization) Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)

See State Tax Commission Bulletin No. 7 of 2004 for more information regarding this calculation.

3. Section 211.24e, MCL, **"Truth in Taxation"** (for each taxing jurisdiction that levied more than 1 mill for operating purposes in prior year only).

(2020 Total Taxable Value-Losses)

8,648,632,040 minus 48,155,495 = **0.9750**

9,028,579,951 minus 207,984,457

(2021 Total Taxable Value Based on SEV - Additions)

2021 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner

Use the same amounts for addtions and losses as were used for the 211.34d ("Headlee") rollback.

Note: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2020 Operating Rate levied.

Michigan Department of Treasury, STC
2166 (Rev.2-02)

2021 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE RECUCTION FRACTION CALCULATIONS NOT

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW **(Without Ren. Zone)**

County	Taxing Jurisdiction	(City, Twp., Village, County, Authority, School District)
LIVINGSTON COUNTY	Livingston County I.S.D.	

2020 Total Taxable Value	**8,648,205,784**
Losses	**48,149,795**
Addition	**207,984,457**
2021 Total Taxable Value Based on SEV	**9,028,158,533**
2021 Total Taxable Value Based on Assessed Value (A.V.)	**9,028,158,533**
2021 Total Taxable Value Based on CEV	**9,028,158,533**
2021 Rate of Inflation (C.P.I.)	**1.014**

Note:The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalizaton Rollback Fraction.

1. Section 211.34d, MCL, **"Headlee"** (for each unit of local government)

(2020 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

8,648,205,784 Minus 48,149,795 X 1.014 = **0.9887** ~~**0.9887**~~

9,028,158,533 Minus 207,984,457

(2021 Total Taxable Value Based on SEV - Additions)

2021 Millage Reduction Fraction (Headlee). Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, line through and enter 1.0000

See State Tax Commission Bulletin No. 3 of 1995 regarding the calculation of losses and additions. See also the Supplelements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

2a. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2009 only)

(2021 Total Taxable Value Based on Assessed Value for all Classes)

9,028,158,533 / 9,028,158,533 = **1.0000**

(2021 Total Taxable Value Based on SEV for all Classes)

2021 Rollback Fraction (Truth in Assessing) Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)

See State Tax Commission Bulletin No. 7 of 2004 for more information regarding this calculation.

2b. Section 211.34, MCL, **"Truth in County Equalization"** (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2009 only)

(2021 Total Taxable Value based on CEV for all Classes)

9,028,158,533 / 9,028,158,533 = **1.0000**

(2021 Total Taxable Value Based on SEV for all Classes)

2021 Rollback Fraction (Truth in County Equalization) Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)

See State Tax Commission Bulletin No. 7 of 2004 for more information regarding this calculation.

3. Section 211.24e, MCL, **"Truth in Taxation"** (for each taxing jurisdiction that levied more than 1 mill for operating purposes in prior year only).

(2020 Total Taxable Value-Losses)

8,648,205,784 minus 48,149,795 = **0.9750**

9,028,158,533 minus 207,984,457

(2021 Total Taxable Value Based on SEV - Additions)

2021 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner

Use the same amounts for addtions and losses as were used for the 211.34d ("Headlee") rollback.

Note: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2020 Operating Rate levied.

2021
Livingston County
Headlee Recap

Livingston County I.S.D.

Assessment Jurisdiction	2020 Taxable	Losses	Additions	2021 Taxable
Brighton Schools	2,559,182,160	14,304,919	52,063,167	2,661,229,074
Fowlerville Schools	601,157,025	7,614,578	24,720,309	639,039,429
Ingham County	7,612,636	3,600	59,200	7,758,941
Shiawassee County	5,776,289	500	10,400	5,924,114
School District Totals:	614,545,950	7,618,678	24,789,909	652,722,484
Hartland Schools	1,429,557,940	5,458,528	31,381,381	1,486,926,305
Howell Schools	2,743,870,897	16,407,717	72,231,231	2,867,267,911
Pinckney Schools	1,268,736,851	4,245,200	27,318,208	1,326,594,643
Washtenaw County	32,738,242	120,453	200,561	33,839,534
School District Totals:	1,301,475,093	4,365,653	27,518,769	1,360,434,177
Livingston I.S.D	8,648,632,040	48,155,495	207,984,457	9,028,579,951
Brighton Schools (Green Oak Twp.) Ren. Zone	426,256	5,700	0	421,418
Total Less Ren. Zone	8,648,205,784	48,149,795	207,984,457	9,028,158,533