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

2022 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.	

2021 Total Taxable Value	**9,028,579,951**
Losses	**61,583,492**
Addition	**217,212,459**
2022 Total Taxable Value Based on SEV	**9,564,005,794**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**9,564,005,794**
2022 Total Taxable Value Based on CEV	**9,564,005,794**
2022 Rate of Inflation (C.P.I.)	**1.033**

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)

(2021 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

9,028,579,951 Minus 61,583,492 X 1.033 = **0.9910**

9,564,005,794 Minus 217,212,459

(2022 Total Taxable Value Based on SEV - Additions)

2022 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)

(2022 Total Taxable Value Based on Assessed Value for all Classes)

9,564,005,794 = **1.0000**

9,564,005,794

(2022 Total Taxable Value Based on SEV for all Classes)

2022 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)

(2022 Total Taxable Value based on CEV for all Classes)

9,564,005,794 = **1.0000**

9,564,005,794

(2022 Total Taxable Value Based on SEV for all Classes)

2022 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).

(2021 Total Taxable Value-Losses)

9,028,579,951 minus 61,583,492 = **0.9594**

9,564,005,794 minus 217,212,459

(2022 Total Taxable Value Based on SEV - Additions)

2022 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 2021 Operating Rate levied.

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2022 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.	

2021 Total Taxable Value	**9,028,158,533**
Losses	**61,535,972**
Addition	**217,212,459**
2022 Total Taxable Value Based on SEV	**9,563,655,094**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**9,563,655,094**
2022 Total Taxable Value Based on CEV	**9,563,655,094**
2022 Rate of Inflation (C.P.I.)	**1.033**

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)

(2021 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

9,028,158,533 Minus 61,535,972 X 1.033 = **0.9910**

9,563,655,094 Minus 217,212,459 **~~0.9910~~**

(2022 Total Taxable Value Based on SEV - Additions)

2022 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)

(2022 Total Taxable Value Based on Assessed Value for all Classes)

9,563,655,094 = **1.0000**

9,563,655,094

(2022 Total Taxable Value Based on SEV for all Classes)

2022 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)

(2022 Total Taxable Value based on CEV for all Classes)

9,563,655,094 = **1.0000**

9,563,655,094

(2022 Total Taxable Value Based on SEV for all Classes)

2022 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).

(2021 Total Taxable Value-Losses)

9,028,158,533 minus 61,535,972 = **0.9594**

9,563,655,094 minus 217,212,459

(2022 Total Taxable Value Based on SEV - Additions)

2022 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 2021 Operating Rate levied.

2022
Livingston County
Headlee Recap

Livingston County I.S.D.

Assessment Jurisdiction	2021 Taxable	Losses	Additions	2022 Taxable
Brighton Schools	2,661,229,074	19,825,179	59,524,893	2,805,893,188
Fowlerville Schools	639,039,429	12,662,212	16,484,576	670,535,660
Ingham County	7,758,941	2,400	683,500	8,710,341
Shiawassee County	5,924,114	600	196,500	6,389,007
School District Totals:	652,722,484	12,665,212	17,364,576	685,635,008
Hartland Schools	1,486,926,305	5,222,898	28,587,118	1,570,728,470
Howell Schools	2,867,267,911	17,205,232	84,940,203	3,060,942,145
Pinckney Schools	1,326,594,643	6,270,948	25,962,984	1,404,967,704
Washtenaw County	33,839,534	394,023	832,685	35,839,279
School District Totals:	1,360,434,177	6,664,971	26,795,669	1,440,806,983
Livingston I.S.D	9,028,579,951	61,583,492	217,212,459	9,564,005,794
Brighton Schools (Green Oak Twp.)				
Ren. Zone	421,418	47,520	0	350,700
Total Less				
Ren. Zone	9,028,158,533	61,535,972	217,212,459	9,563,655,094