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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Conway Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**133,134,311**
Losses	**489,152**
Addition	**3,275,050**
2022 Total Taxable Value Based on SEV	**141,905,681**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**141,905,681**
2022 Total Taxable Value Based on CEV	**141,905,681**
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.)

$$\frac{133{,}134{,}311 \text{ Minus } 489{,}152 \times 1.033}{141{,}905{,}681 \text{ Minus } 3{,}275{,}050} = \mathbf{0.9884}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 141{,}905{,}681}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 141{,}905{,}681} = \mathbf{1.0000}$$

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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 141{,}905{,}681}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 141{,}905{,}681} = \mathbf{1.0000}$$

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)

$$\frac{133{,}134{,}311 \text{ minus } 489{,}152}{141{,}905{,}681 \text{ minus } 3{,}275{,}050} = \mathbf{0.9568}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Cohoctah Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**129,363,151**
Losses	**81,371**
Addition	**1,768,400**
2022 Total Taxable Value Based on SEV	**138,054,666**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**138,054,666**
2022 Total Taxable Value Based on CEV	**138,054,666**
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.)

$$\frac{129{,}363{,}151 \text{ Minus } 81{,}371 \times 1.033}{138{,}054{,}666 \text{ Minus } 1{,}768{,}400} = \mathbf{0.9799}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 138{,}054{,}666}{138{,}054{,}666} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 138{,}054{,}666}{138{,}054{,}666} = \mathbf{1.0000}$$

(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)

$$\frac{129{,}363{,}151 \text{ minus } 81{,}371}{138{,}054{,}666 \text{ minus } 1{,}768{,}400} = \mathbf{0.9486}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Deerfield Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**206,494,964**
Losses	**578,507**
Addition	**2,666,402**
2022 Total Taxable Value Based on SEV	**217,214,505**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**217,214,505**
2022 Total Taxable Value Based on CEV	**217,214,505**
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.)

$$\frac{206{,}494{,}964 \text{ Minus } 578{,}507 \times 1.033}{217{,}214{,}505 \text{ Minus } 2{,}666{,}402} = \mathbf{0.9914}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 217{,}214{,}505}{217{,}214{,}505} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 217{,}214{,}505}{217{,}214{,}505} = \mathbf{1.0000}$$

(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)

$$\frac{206{,}494{,}964 \text{ minus } 578{,}507}{217{,}214{,}505 \text{ minus } 2{,}666{,}402} = \mathbf{0.9598}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Tyrone Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**563,558,797**
Losses	**1,193,970**
Addition	**8,034,018**
2022 Total Taxable Value Based on SEV	**596,716,005**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**596,716,005**
2022 Total Taxable Value Based on CEV	**596,716,005**
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.)

563,558,797 Minus 1,193,970 X 1.033 = **0.9868**

596,716,005 Minus 8,034,018

(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)

596,716,005 = **1.0000**

596,716,005

(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)

596,716,005 = **1.0000**

596,716,005

(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)

563,558,797 minus 1,193,970 = **0.9553**

596,716,005 minus 8,034,018

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Handy Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**327,977,610**
Losses	**11,599,266**
Addition	**10,185,780**
2022 Total Taxable Value Based on SEV	**339,334,931**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**339,334,931**
2022 Total Taxable Value Based on CEV	**339,334,931**
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.)

$$\frac{327{,}977{,}610 \text{ Minus } 11{,}599{,}266 \times 1.033}{339{,}334{,}931 \text{ Minus } 10{,}185{,}780} = \mathbf{0.9929}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 339{,}334{,}931}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 339{,}334{,}931} = \mathbf{1.0000}$$

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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 339{,}334{,}931}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 339{,}334{,}931} = \mathbf{1.0000}$$

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)

$$\frac{327{,}977{,}610 \text{ minus } 11{,}599{,}266}{339{,}334{,}931 \text{ minus } 10{,}185{,}780} = \mathbf{0.9612}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Howell Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**410,658,400**
Losses	**2,815,193**
Addition	**19,843,680**
2022 Total Taxable Value Based on SEV	**444,848,459**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**444,848,459**
2022 Total Taxable Value Based on CEV	**444,848,459**
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.)

$$\frac{410{,}658{,}400 \text{ Minus } 2{,}815{,}193 \times 1.033}{444{,}848{,}459 \text{ Minus } 19{,}843{,}680} = \mathbf{0.9913}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 444{,}848{,}459}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 444{,}848{,}459} = \mathbf{1.0000}$$

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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 444{,}848{,}459}{\text{(2022 Total Taxable Value Based on SEV for all Classes)}\ 444{,}848{,}459} = \mathbf{1.0000}$$

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)

$$\frac{410{,}658{,}400 \text{ minus } 2{,}815{,}193}{444{,}848{,}459 \text{ minus } 19{,}843{,}680} = \mathbf{0.9596}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Oceola Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**691,396,703**
Losses	**1,152,708**
Addition	**12,246,386**
2022 Total Taxable Value Based on SEV	**731,476,609**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**731,476,609**
2022 Total Taxable Value Based on CEV	**731,476,609**
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.)

$$\frac{691{,}396{,}703 \text{ Minus } 1{,}152{,}708 \times 1.033}{731{,}476{,}609 \text{ Minus } 12{,}246{,}386} = \mathbf{0.9914}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 731{,}476{,}609}{731{,}476{,}609} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 731{,}476{,}609}{731{,}476{,}609} = \mathbf{1.0000}$$

(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)

$$\frac{691{,}396{,}703 \text{ minus } 1{,}152{,}708}{731{,}476{,}609 \text{ minus } 12{,}246{,}386} = \mathbf{0.9597}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Hartland Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**779,471,876**
Losses	**3,247,843**
Addition	**15,970,859**
2022 Total Taxable Value Based on SEV	**823,167,169**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**823,167,169**
2022 Total Taxable Value Based on CEV	**823,167,169**
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.)

$$\frac{779{,}471{,}876 \text{ Minus } 3{,}247{,}843 \times 1.033}{823{,}167{,}169 \text{ Minus } 15{,}970{,}859} = \mathbf{0.9934}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 823{,}167{,}169}{823{,}167{,}169} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 823{,}167{,}169}{823{,}167{,}169} = \mathbf{1.0000}$$

(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)

$$\frac{779{,}471{,}876 \text{ minus } 3{,}247{,}843}{823{,}167{,}169 \text{ minus } 15{,}970{,}859} = \mathbf{0.9616}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Iosco Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**176,078,882**
Losses	**697,181**
Addition	**3,243,467**
2022 Total Taxable Value Based on SEV	**186,210,695**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**186,210,695**
2022 Total Taxable Value Based on CEV	**186,210,695**
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.)

176,078,882 Minus 697,181 X 1.033 = **0.9902**

186,210,695 Minus 3,243,467

(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)

186,210,695 = **1.0000**

186,210,695

(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)

186,210,695 = **1.0000**

186,210,695

(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)

176,078,882 minus 697,181 = **0.9585**

186,210,695 minus 3,243,467

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Marion Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**569,730,994**
Losses	**3,424,733**
Addition	**25,863,835**
2022 Total Taxable Value Based on SEV	**617,569,665**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**617,569,665**
2022 Total Taxable Value Based on CEV	**617,569,665**
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.)

$$\frac{569{,}730{,}994 \text{ Minus } 3{,}424{,}733 \times 1.033}{617{,}569{,}665 \text{ Minus } 25{,}863{,}835} = \mathbf{0.9887}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 617{,}569{,}665}{617{,}569{,}665} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 617{,}569{,}665}{617{,}569{,}665} = \mathbf{1.0000}$$

(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)

$$\frac{569{,}730{,}994 \text{ minus } 3{,}424{,}733}{617{,}569{,}665 \text{ minus } 25{,}863{,}835} = \mathbf{0.9571}$$

(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.

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

County	Taxing Jurisdiction	
LIVINGSTON COUNTY	Genoa Twp.	(City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**1,300,439,189**
Losses	**8,428,061**
Addition	**27,104,994**
2022 Total Taxable Value Based on SEV	**1,375,488,132**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**1,375,488,132**
2022 Total Taxable Value Based on CEV	**1,375,488,132**
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.)

1,300,439,189 Minus 8,428,061 X 1.033 = **0.9898**

1,375,488,132 Minus 27,104,994

(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)

1,375,488,132 = **1.0000**

1,375,488,132

(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)

1,375,488,132 = **1.0000**

1,375,488,132

(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)

1,300,439,189 minus 8,428,061 = **0.9582**

1,375,488,132 minus 27,104,994

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Brighton Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**1,221,412,781**
Losses	**5,663,427**
Addition	**23,237,956**
2022 Total Taxable Value Based on SEV	**1,289,102,930**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**1,289,102,930**
2022 Total Taxable Value Based on CEV	**1,289,102,930**
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.)

$$\frac{1{,}221{,}412{,}781 \text{ Minus } 5{,}663{,}427 \times 1.033}{1{,}289{,}102{,}930 \text{ Minus } 23{,}237{,}956} = \mathbf{0.9921}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 1{,}289{,}102{,}930}{1{,}289{,}102{,}930} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 1{,}289{,}102{,}930}{1{,}289{,}102{,}930} = \mathbf{1.0000}$$

(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)

$$\frac{1{,}221{,}412{,}781 \text{ minus } 5{,}663{,}427}{1{,}289{,}102{,}930 \text{ minus } 23{,}237{,}956} = \mathbf{0.9604}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Unadilla Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**133,943,703**
Losses	**715,740**
Addition	**3,932,931**
2022 Total Taxable Value Based on SEV	**144,185,023**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**144,185,023**
2022 Total Taxable Value Based on CEV	**144,185,023**
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.)

$$\frac{133{,}943{,}703 \text{ Minus } 715{,}740 \times 1.033}{144{,}185{,}023 \text{ Minus } 3{,}932{,}931} = \mathbf{0.9813}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 144{,}185{,}023}{144{,}185{,}023} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 144{,}185{,}023}{144{,}185{,}023} = \mathbf{1.0000}$$

(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)

$$\frac{133{,}943{,}703 \text{ minus } 715{,}740}{144{,}185{,}023 \text{ minus } 3{,}932{,}931} = \mathbf{0.9499}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Putnam Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**405,841,740**
Losses	**3,081,108**
Addition	**13,101,711**
2022 Total Taxable Value Based on SEV	**433,410,223**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**433,410,223**
2022 Total Taxable Value Based on CEV	**433,410,223**
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.)

$$\frac{405{,}841{,}740 \text{ Minus } 3{,}081{,}108 \times 1.033}{433{,}410{,}223 \text{ Minus } 13{,}101{,}711} = \mathbf{0.9899}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 433{,}410{,}223}{433{,}410{,}223} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 433{,}410{,}223}{433{,}410{,}223} = \mathbf{1.0000}$$

(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)

$$\frac{405{,}841{,}740 \text{ minus } 3{,}081{,}108}{433{,}410{,}223 \text{ minus } 13{,}101{,}711} = \mathbf{0.9583}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Hamburg Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**1,171,442,304**
Losses	**3,960,689**
Addition	**16,072,658**
2022 Total Taxable Value Based on SEV	**1,235,111,138**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**1,235,111,138**
2022 Total Taxable Value Based on CEV	**1,235,111,138**
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.)

1,171,442,304 Minus 3,960,689 X 1.033 = **0.9893**

1,235,111,138 Minus 16,072,658

(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)

1,235,111,138 = **1.0000**

1,235,111,138

(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)

1,235,111,138 = **1.0000**

1,235,111,138

(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)

1,171,442,304 minus 3,960,689 = **0.9577**

1,235,111,138 minus 16,072,658

(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.

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

2022 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE RECUCTION FRACTION CALCULATIONS NOT **(With Ren. Zone)**

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Green Oak Twp. (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**1,151,037,125**
Losses	**10,972,760**
Addition	**33,835,062**
2022 Total Taxable Value Based on SEV	**1,222,232,118**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**1,222,232,118**
2022 Total Taxable Value Based on CEV	**1,222,232,118**
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.)

$$\frac{1{,}151{,}037{,}125 \text{ Minus } 10{,}972{,}760 \times 1.033}{1{,}222{,}232{,}118 \text{ Minus } 33{,}835{,}062} = \mathbf{0.9910}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 1{,}222{,}232{,}118}{1{,}222{,}232{,}118} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 1{,}222{,}232{,}118}{1{,}222{,}232{,}118} = \mathbf{1.0000}$$

(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)

$$\frac{1{,}151{,}037{,}125 \text{ minus } 10{,}972{,}760}{1{,}222{,}232{,}118 \text{ minus } 33{,}835{,}062} = \mathbf{0.9593}$$

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Howell City (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**355,398,695**
Losses	**2,765,409**
Addition	**8,662,977**
2022 Total Taxable Value Based on SEV	**378,333,841**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**378,333,841**
2022 Total Taxable Value Based on CEV	**378,333,841**
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.)

355,398,695 Minus 2,765,409 X 1.033 = **0.9854**

378,333,841 Minus 8,662,977

(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)

378,333,841 = **1.0000**

378,333,841

(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)

378,333,841 = **1.0000**

378,333,841

(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)

355,398,695 minus 2,765,409 = **0.9539**

378,333,841 minus 8,662,977

(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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Brighton City (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**507,724,020**
Losses	**5,438,001**
Addition	**14,680,748**
2022 Total Taxable Value Based on SEV	**532,231,257**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**532,231,257**
2022 Total Taxable Value Based on CEV	**532,231,257**
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.)
507,724,020 Minus 5,438,001 X 1.033
532,231,257 Minus 14,680,748
(2022 Total Taxable Value Based on SEV - Additions)

= **1.0000** ~~**1.0025**~~

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)
532,231,257
532,231,257
(2022 Total Taxable Value Based on SEV for all Classes)

= **1.0000**

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)
532,231,257
532,231,257
(2022 Total Taxable Value Based on SEV for all Classes)

= **1.0000**

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)
507,724,020 minus 5,438,001
532,231,257 minus 14,680,748
(2022 Total Taxable Value Based on SEV - Additions)

= **0.9705**

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.

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

County	Taxing Jurisdiction
LIVINGSTON COUNTY	Village of Fowlerville (City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**106,895,630**
Losses	**10,865,513**
Addition	**1,926,924**
2022 Total Taxable Value Based on SEV	**101,422,907**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**101,422,907**
2022 Total Taxable Value Based on CEV	**101,422,907**
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.)

$$\frac{106{,}895{,}630 \text{ Minus } 10{,}865{,}513 \times 1.033}{101{,}422{,}907 \text{ Minus } 1{,}926{,}924} = \mathbf{0.9970}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 101{,}422{,}907}{101{,}422{,}907} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 101{,}422{,}907}{101{,}422{,}907} = \mathbf{1.0000}$$

(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).

$$\frac{\text{(2021 Total Taxable Value-Losses)}\ 106{,}895{,}630 \text{ minus } 10{,}865{,}513}{101{,}422{,}907 \text{ minus } 1{,}926{,}924} = \mathbf{0.9652}$$

(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.

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

County	Taxing Jurisdiction	
LIVINGSTON COUNTY	Village of Pickney	(City, Twp., Village, County, Authority, School District)

2021 Total Taxable Value	**86,821,810**
Losses	**1,287,063**
Addition	**2,150,360**
2022 Total Taxable Value Based on SEV	**91,756,582**
2022 Total Taxable Value Based on Assessed Value (A.V.)	**91,756,582**
2022 Total Taxable Value Based on CEV	**91,756,582**
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.)

$$\frac{86{,}821{,}810 \text{ Minus } 1{,}287{,}063 \times 1.033}{91{,}756{,}582 \text{ Minus } 2{,}150{,}360} = \mathbf{0.9861}$$

(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)

$$\frac{\text{(2022 Total Taxable Value Based on Assessed Value for all Classes)}\ 91{,}756{,}582}{91{,}756{,}582} = \mathbf{1.0000}$$

(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)

$$\frac{\text{(2022 Total Taxable Value based on CEV for all Classes)}\ 91{,}756{,}582}{91{,}756{,}582} = \mathbf{1.0000}$$

(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)

$$\frac{86{,}821{,}810 \text{ minus } 1{,}287{,}063}{91{,}756{,}582 \text{ minus } 2{,}150{,}360} = \mathbf{0.9546}$$

(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.