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

2023 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	(City, Twp., Village, County, Authority, School District)
Livingston	Howell School District	

2022 Total Taxable Value	**3,060,942,145**
Losses	**23,811,843**
Addition	**83,956,094**
2023 Total Taxable Value Based on SEV	**3,294,349,794**
2023 Total Taxable Value Based on Assessed Value (A.V.)	**3,294,349,794**
2023 Total Taxable Value Based on CEV	**3,294,349,794**
2023 Rate of Inflation (C.P.I.)	**1.079**

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)

(2022 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

3,060,942,145 Minus 23,811,843 X 1.079 = **1.0000** ~~**1.0208**~~

3,294,349,794 Minus 83,956,094

(2023 Total Taxable Value Based on SEV - Additions)

2023 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)

(2023 Total Taxable Value Based on Assessed Value for all Classes)

3,294,349,794 = **1.0000**

3,294,349,794

(2023 Total Taxable Value Based on SEV for all Classes)

2023 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)

(2023 Total Taxable Value based on CEV for all Classes)

3,294,349,794 = **1.0000**

3,294,349,794

(2023 Total Taxable Value Based on SEV for all Classes)

2023 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).

(2022 Total Taxable Value-Losses)

3,060,942,145 minus 23,811,843 = **0.9460**

3,294,349,794 minus 83,956,094

(2023 Total Taxable Value Based on SEV - Additions)

2023 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 2022 Operating Rate levied.

2023
Livingston County
Headlee Recap

Howell School District **47-070**

Assessment Jurisdiction	School Code		2022 Taxable	Losses	Additions	2023 Taxable
Brighton Twp.	47-070		109,982,450	404,461	2,294,824	119,138,043
Cohoctah Twp.	47-070		68,027,003	182,536	2,952,400	74,965,824
Deerfield Twp.	47-070		53,848,724	400,968	832,904	57,867,724
	47-076	HA/TR "00"	88,100	88,100	0	0
Deerfield Twp. Totals:			53,936,824	489,068	832,904	57,867,724
Genoa Twp.	47-070		747,119,034	6,595,844	18,972,727	800,216,808
Handy Twp.	47-070		4,860,590	85,214	86,290	4,972,056
Howell Twp.	47-070		432,066,552	5,099,340	9,605,389	455,039,328
Iosco Twp.	47-070		34,963,372	54,858	441,010	36,999,487
Marion Twp.	47-070		613,147,607	3,626,272	30,984,315	680,329,685
Oceola Twp.	47-070		602,099,380	2,062,141	11,911,405	647,042,498
Putnam Twp.	47-070		16,405,492	19,315	209,205	17,527,635
	47-074	PI/TR "93"	0	0	0	0
Putnam Twp. Totals:			16,405,492	19,315	209,205	17,527,635
Howell City	47-070		378,333,841	5,192,794	5,665,625	400,250,706
County Totals:			3,060,942,145	23,811,843	83,956,094	3,294,349,794

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2023 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET **L-4034**

INCLUDING MILLAGE RECUCTION FRACTION CALCULATIONS NOT **(NON PRINCIPLE RESIDENCE)**

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

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

2022 Total Taxable Value	**850,185,817**
Losses	**3,453,716**
Addition	**36,930,067**
2023 Total Taxable Value Based on SEV	**922,930,495**
2023 Total Taxable Value Based on Assessed Value (A.V.)	**922,930,495**
2023 Total Taxable Value Based on CEV	**922,930,495**
2023 Rate of Inflation (C.P.I.)	**1.079**

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)

(2022 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

850,185,817 Minus 3,453,716 X 1.079 = **1.0000** / ~~**1.0312**~~

922,930,495 Minus 36,930,067

(2023 Total Taxable Value Based on SEV - Additions)

2023 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)

(2023 Total Taxable Value Based on Assessed Value for all Classes)

922,930,495 = **1.0000**

922,930,495

(2023 Total Taxable Value Based on SEV for all Classes)

2023 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)

(2023 Total Taxable Value based on CEV for all Classes)

922,930,495 = **1.0000**

922,930,495

(2023 Total Taxable Value Based on SEV for all Classes)

2023 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).

(2022 Total Taxable Value-Losses)

850,185,817 minus 3,453,716 = **0.9557**

922,930,495 minus 36,930,067

(2023 Total Taxable Value Based on SEV - Additions)

2023 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 2022 Operating Rate levied.

2023
Livingston County
Headlee Recap

Howell School District
47-070
(NON PRINCIPLE RESIDENCE)

Assessment Jurisdiction	School Code		2022 Taxable	Losses	Additions	2023 Taxable
Brighton Twp.	47-070		22,571,439	179,054	733,735	25,079,701
Cohoctah Twp.	47-070		9,966,651	19,700	1,781,300	12,268,690
Deerfield Twp.	47-070		7,791,776	14,400	305,593	8,718,722
	47-076	HA/TR "00"	0	0	0	0
Deerfield Twp. Totals:			7,791,776	14,400	305,593	8,718,722
Genoa Twp.	47-070		273,981,441	445,796	11,792,617	298,535,641
Handy Twp.	47-070		3,553,032	85,214	84,154	3,597,726
Howell Twp.	47-070		174,533,777	1,154,887	3,898,183	181,363,545
Iosco Twp.	47-070		5,908,710	26,337	38,790	5,854,618
Marion Twp.	47-070		75,063,548	593,796	11,011,990	89,582,895
Oceola Twp.	47-070		98,271,825	359,939	5,324,400	107,925,061
Putnam Twp.	47-070		4,100,444	14,131	182,380	4,394,317
	47-074	PI/TR "93"	0	0	0	0
Putnam Twp. Totals:			4,100,444	14,131	182,380	4,394,317
Howell City	47-070		174,443,174	560,462	1,776,925	185,609,579
County Totals:			850,185,817	3,453,716	36,930,067	922,930,495