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

2025 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 COUNTY	Brighton School District	

2024 Total Taxable Value	**3,241,662,784**
Losses	**14,976,520**
Addition	**80,382,573**
2025 Total Taxable Value Based on SEV	**3,422,990,469**
2025 Total Taxable Value Based on Assessed Value (A.V.)	**3,422,990,469**
2025 Total Taxable Value Based on CEV	**3,422,990,469**
2025 Rate of Inflation (C.P.I.)	**1.031**

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)

(2024 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

3,241,662,784 Minus 14,976,520 X 1.031 = **0.9952**

3,422,990,469 Minus 80,382,573

(2025 Total Taxable Value Based on SEV - Additions)

2025 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)

(2025 Total Taxable Value Based on Assessed Value for all Classes)

3,422,990,469 = **1.0000**

3,422,990,469

(2025 Total Taxable Value Based on SEV for all Classes)

2025 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)

(2025 Total Taxable Value based on CEV for all Classes)

3,422,990,469 = **1.0000**

3,422,990,469

(2025 Total Taxable Value Based on SEV for all Classes)

2025 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).

(2024 Total Taxable Value-Losses)

3,241,662,784 minus 14,976,520 = **0.9653**

3,422,990,469 minus 80,382,573

(2025 Total Taxable Value Based on SEV - Additions)

2025 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 2024 Operating Rate levied.

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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 COUNTY	Brighton School District	

2024 Total Taxable Value	**#REF!**
Losses	**#REF!**
Addition	**#REF!**
2025 Total Taxable Value Based on SEV	**#REF!**
2025 Total Taxable Value Based on Assessed Value (A.V.)	**#REF!**
2025 Total Taxable Value Based on CEV	**#REF!**
2025 Rate of Inflation (C.P.I.)	**1.031**

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)

(2024 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

#REF! Minus #REF! X 1.031 = **#REF!**

#REF! Minus #REF!

(2025 Total Taxable Value Based on SEV - Additions)

2025 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)

(2025 Total Taxable Value Based on Assessed Value for all Classes)

#REF!

#REF!

(2025 Total Taxable Value Based on SEV for all Classes)

= **#REF!**

2025 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)

(2025 Total Taxable Value based on CEV for all Classes)

#REF!

#REF!

(2025 Total Taxable Value Based on SEV for all Classes)

= **#REF!**

2025 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).

(2024 Total Taxable Value-Losses)

#REF! minus #REF!

#REF! minus #REF!

(2025 Total Taxable Value Based on SEV - Additions)

= **#REF!**

2025 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 2024 Operating Rate levied.

2025
Livingston County
Headlee Recap

Brighton School District 47-010

Assessment Jurisdiction	School Code		2024 Taxable	Losses	Additions	2025 Taxable
Brighton Twp.	47-010		946,372,764	5,155,682	20,153,018	995,091,896
	47-015	HO/TR "93"	0	0	0	0
	47-024	HO/TR "96"	0	0	0	0
Brighton Twp. Totals:			946,372,764	5,155,682	20,153,018	995,091,896
Genoa Twp.	47-010		654,536,372	535,679	9,394,693	689,819,213
	47-026	HO/TR "13"	2,595,419	0	0	2,675,875
	47-019	HO/TR "91"	0	0	0	0
	47-020	HO/TR "96"	0	0	0	0
	47-025	PI/TR "97"	0	0	0	0
Genoa Twp. Totals:			657,131,791	535,679	9,394,693	692,495,088
Green Oak Twp.	47-010		795,529,726	5,173,735	26,813,808	843,506,434
Hamburg Twp.	47-010		231,198,538	214,874	2,009,654	242,063,076
	47-021	PI/TR "79"	0	0	0	0
	47-023	PI/TR "92"	0	0	0	0
Hamburg Twp. Totals:			231,198,538	214,874	2,009,654	242,063,076
Brighton City	47-010		611,429,965	3,896,550	22,011,400	649,833,975
County Totals:			3,241,662,784	14,976,520	80,382,573	3,422,990,469
Green Oak Twp. Brighton Schools Ren. Zone	47-010		0	0	0	0
Total Less Ren. Zone	47-010		3,241,662,784	14,976,520	80,382,573	3,422,990,469