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** **(With Ren. Zone)**

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

| | |
|---|---|
| 2024 Total Taxable Value | **11,047,037,223** |
| Losses | **49,879,938** |
| Addition | **282,816,957** |
| 2025 Total Taxable Value Based on SEV | **11,662,730,125** |
| 2025 Total Taxable Value Based on Assessed Value (A.V.) | **11,662,730,125** |
| 2025 Total Taxable Value Based on CEV | **11,662,730,125** |
| 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.)

$$\frac{11{,}047{,}037{,}223 \text{ Minus } 49{,}879{,}938 \times 1.031}{11{,}662{,}730{,}125 \text{ Minus } 282{,}816{,}957} = \mathbf{0.9963}$$

(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)

$$\frac{\text{(2025 Total Taxable Value Based on Assessed Value for all Classes)}\ 11{,}662{,}730{,}125}{\text{( 2025 Total Taxable Value Based on SEV for all Classes)}\ 11{,}662{,}730{,}125} = \mathbf{1.0000}$$

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)

$$\frac{\text{( 2025 Total Taxable Value based on CEV for all Classes)}\ 11{,}662{,}730{,}125}{\text{( 2025 Total Taxable Value Based on SEV for all Classes)}\ 11{,}662{,}730{,}125} = \mathbf{1.0000}$$

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)

$$\frac{11{,}047{,}037{,}223 \text{ minus } 49{,}879{,}938}{11{,}662{,}730{,}125 \text{ minus } 282{,}816{,}957} = \mathbf{0.9664}$$

(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.

**2025**
**Livingston County**
**Headlee Recap**

**Livingston County I.S.D.**

| Assessment Jurisdiction | 2024 Taxable | Losses | Additions | 2025 Taxable |
|---|---|---|---|---|
| **Brighton Schools** | 3,241,662,784 | 14,976,520 | 80,382,573 | 3,422,990,469 |
| **Fowlerville Schools** | 783,897,250 | 4,870,268 | 25,758,401 | 830,973,319 |
| Ingham County | 16,758,938 | 2,950 | 1,028,300 | 17,609,668 |
| Shiawassee County | 7,662,676 | 1,200 | 120,100 | 8,054,399 |
| School District Totals: | 808,318,864 | 4,874,418 | 26,906,801 | 856,637,386 |
| **Hartland Schools** | 1,820,771,979 | 3,070,517 | 49,018,246 | 1,934,313,345 |
| **Howell Schools** | 3,533,238,934 | 10,929,219 | 98,553,826 | 3,734,044,921 |
| **Pinckney Schools** | 1,600,657,549 | 16,012,450 | 27,632,978 | 1,670,501,132 |
| Washtenaw County | 42,387,113 | 16,814 | 322,533 | 44,242,872 |
| School District Totals: | 1,643,044,662 | 16,029,264 | 27,955,511 | 1,714,744,004 |
| **Livingston I.S.D** | 11,047,037,223 | 49,879,938 | 282,816,957 | 11,662,730,125 |