

2026 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET

L-4034

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

County LIVINGSTON COUNTY	Taxing Jurisdiction Brighton District Library	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	3,885,852,668
Losses	21,847,640
Addition	90,922,735
2026 Total Taxable Value Based on SEV	4,089,791,945
2026 Total Taxable Value Based on Assessed Value (A.V.)	4,089,791,945
2026 Total Taxable Value Based on CEV	4,089,791,945
2026 Rate of Inflation (C.P.I.)	1.027

Note: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Section 211.34d, MCL, "**Headlee**" (for each unit of local government)

$$\frac{(2015 \text{ Total Taxable Value-Losses}) \times \text{Inflation Rate (C.P.I.)}}{(2026 \text{ Total Taxable Value Based on SEV - Additions})} = \frac{3,885,852,668 \text{ Minus } 21,847,640 \times 1.027}{4,089,791,945 \text{ Minus } 90,922,735} = \underline{\underline{0.9924}}$$

2026 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 Supplements 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)

$$\frac{(2026 \text{ Total Taxable Value Based on Assessed Value for all Classes})}{(2026 \text{ Total Taxable Value Based on SEV for all Classes})} = \frac{4,089,791,945}{4,089,791,945} = \underline{\underline{1.0000}}$$

2026 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)

$$\frac{(2026 \text{ Total Taxable Value based on CEV for all Classes})}{(2026 \text{ Total Taxable Value Based on SEV for all Classes})} = \frac{4,089,791,945}{4,089,791,945} = \underline{\underline{1.0000}}$$

2026 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).

$$\frac{(2015 \text{ Total Taxable Value-Losses})}{(2026 \text{ Total Taxable Value Based on SEV - Additions})} = \frac{3,885,852,668 \text{ minus } 21,847,640}{4,089,791,945 \text{ minus } 90,922,735} = \underline{\underline{0.9663}}$$

2026 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner

Use the same amounts for additions 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 2015 Operating Rate levied.

**2026
Livingston County
Headlee Recap**

Brighton District Library

Assessment Jurisdiction	2025 Taxable	Losses	Additions	2026 Taxable
Brighton Twp.	992,260,071	2,803,403	13,911,227	1,036,907,420
Huron Valley	134,155,063	100	0	23,403,707
Township Totals:	1,126,415,134	2,803,503	13,911,227	1,060,311,127
 Genoa Twp.	 688,815,127	 1,059,241	 6,128,466	 718,161,686
Ho/Br Tr "97"	0	0	0	0
Pinckney Schools	22,627,890	6,700	65,800	23,226,272
Township Totals:	711,443,017	1,065,941	6,194,266	741,387,958
 Green Oak Twp.	 842,848,350	 7,560,348	 19,898,869	 882,980,558
Brighton Schools	842,848,350	7,560,348	19,898,869	882,980,558
S. Lyon Schools	503,551,698	756,602	9,581,928	530,176,528
SL Tr "78"	0	0	0	0
SL Tr "93"	0	0	0	0
Whitmore Lake	164,317,162	4,016,853	10,000,762	175,280,902
Township Totals:	1,510,717,210	12,333,803	39,481,559	1,588,437,988
 Brighton City	 648,643,875	 5,644,393	 31,335,683	 699,654,872
 County Totals:	 3,997,219,236	 21,847,640	 90,922,735	 4,089,791,945