

2026 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT
NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

County LIVINGSTON COUNTY	Taxing Jurisdiction Brighton School District	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	3,416,480,704
Losses	17,132,800
Addition	72,971,225
2026 Total Taxable Value Based on SEV	3,591,971,465
2026 Total Taxable Value Based on Assessed Value (A.V.)	3,591,971,465
2026 Total Taxable Value Based on CEV	3,591,971,465
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)

(2025 Total Taxable Value-Losses) x Inflation Rate (C.P.I.)

3,416,480,704	Minus	17,132,800	X	1.027	=	0.9921	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
3,591,971,465	Minus	72,971,225					
(2026 Total Taxable Value Based on SEV - Additions)							

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)

(2026 Total Taxable Value Based on Assessed Value for all Classes)		2026 Rollback Fraction (Truth in Assessing)
3,591,971,465	=	1.0000
3,591,971,465		Round to 4 decimal places in the conventional manner.
(2026 Total Taxable Value Based on SEV for all Classes)		(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)

(2026 Total Taxable Value based on CEV for all Classes)		2026 Rollback Fraction (Truth in County Equalization)
3,591,971,465	=	1.0000
3,591,971,465		Round to 4 decimal places in the Conventional manner.
(2026 Total Taxable Value Based on SEV for all Classes)		(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).

(2025 Total Taxable Value-Losses)		2026 Base Tax Rate Fraction (Truth in Taxation)
3,416,480,704 minus 17,132,800	=	0.9660
3,591,971,465 minus 72,971,225		Round to 4 decimal places in the conventional manner
(2026 Total Taxable Value Based on SEV - Additions)		

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 2025 Operating Rate levied.

**2026
Livingston County
Headlee Recap**

Brighton School District 47-010

Assessment Jurisdiction	School Code	2025 Taxable	Losses	Additions	2026 Taxable
Brighton Twp.	47-010	992,260,071	2,803,403	13,911,227	1,036,907,420
	47-015 HO/TR "93"	0	0	0	0
	47-024 HO/TR "96"	0	0	0	0
Brighton Twp. Totals:		992,260,071	2,803,403	13,911,227	1,036,907,420
Genoa Twp.	47-010	688,815,127	1,059,241	6,128,466	718,161,686
	47-026 HO/TR "13"	2,675,875	0	0	2,748,120
	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:		691,491,002	1,059,241	6,128,466	720,909,806
Green Oak Twp.	47-010	842,848,350	7,560,348	19,898,869	882,980,558
Hamburg Twp.	47-010	241,237,406	65,415	1,696,980	251,518,809
	47-021 PI/TR "79"	0	0	0	0
	47-023 PI/TR "92"	0	0	0	0
Hamburg Twp. Totals:		241,237,406	65,415	1,696,980	251,518,809
Brighton City	47-010	648,643,875	5,644,393	31,335,683	699,654,872
County Totals:		3,416,480,704	17,132,800	72,971,225	3,591,971,465
Green Oak Twp. Brighton Schools Ren. Zone	47-010	0	0	0	0
Total Less Ren. Zone	47-010	3,416,480,704	17,132,800	72,971,225	3,591,971,465