

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	LIVINGSTON COUNTY	(City, Twp., Village, County, Authority, School District)
2025 Total Taxable Value			13,218,151,221	
Losses			45,823,412	
Addition			272,734,252	
2026 Total Taxable Value Based on SEV			13,884,831,294	
2026 Total Taxable Value Based on Assessed Value (A.V.)			13,884,831,294	
2026 Total Taxable Value Based on CEV			13,884,831,294	
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.)

13,218,151,221	Minus	45,823,412	X	1.027	=	0.9938
13,884,831,294	Minus	272,734,252				
(2026 Total Taxable Value Based on SEV - Additions)						

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)

(2026 Total Taxable Value Based on
Assessed Value for all Classes)

13,884,831,294	=	1.0000
13,884,831,294		
(2026 Total Taxable Value Based on SEV for all Classes)		

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)

(2026 Total Taxable Value based on CEV for all Classes)

13,884,831,294	=	1.0000
13,884,831,294		
(2026 Total Taxable Value Based on SEV for all Classes)		

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).

(2025 Total Taxable Value-Losses)

13,218,151,221	minus	45,823,412	=	0.9677
13,884,831,294	minus	272,734,252		
(2026 Total Taxable Value Based on SEV - Additions)				

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 2025 Operating Rate levied.

2026 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET

L-4034

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

(Without Ren. Zone)

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

2025 Total Taxable Value	13,218,151,221
Losses	45,823,412
Addition	272,734,252
2026 Total Taxable Value Based on SEV	13,884,831,294
2026 Total Taxable Value Based on Assessed Value (A.V.)	13,884,831,294
2026 Total Taxable Value Based on CEV	13,884,831,294
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.)

13,218,151,221	Minus	45,823,412	X	1.027	=	0.9938	2026 Millage Reduction Fraction
13,884,831,294	Minus	272,734,252					(Headlee). Round to 4 decimal places
(2026 Total Taxable Value Based on SEV - Additions)							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)

(2026 Total Taxable Value Based on Assessed Value for all Classes)		2026 Rollback Fraction
13,884,831,294	=	1.0000
13,884,831,294		(Truth in Assessing)
(2026 Total Taxable Value Based on SEV for all Classes)		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)

(2026 Total Taxable Value based on CEV for all Classes)		2026 Rollback Fraction
13,884,831,294	=	1.0000
13,884,831,294		(Truth in County Equalization)
(2026 Total Taxable Value Based on SEV for all Classes)		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).

(2025 Total Taxable Value-Losses)			=	<u>0.9677</u>	2026 Base Tax Rate Fraction
13,218,151,221	minus	45,823,412			(Truth in Taxation)
13,884,831,294	minus	272,734,252			Round to 4 decimal places in
(2026 Total Taxable Value Based on SEV - Additions)					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 2025 Operating Rate levied.

**2026
Livingston County
Headlee Recap**

Assessment Jurisdiction	2025 Taxable	Losses	Additions	2026 Taxable
01 Conway Twp.	169,849,086	584,404	2,212,756	177,007,276
02 Cohoctah Twp.	161,457,588	73,145	931,900	167,919,824
03 Deerfield Twp.	265,958,236	471,604	4,365,671	280,482,416
04 Tyrone Twp.	718,820,615	663,303	10,072,848	754,026,762
05 Handy Twp.	429,991,304	5,350,628	20,136,519	457,556,198
06 Howell Twp.	532,519,557	2,381,497	9,766,757	553,778,378
07 Oceola Twp.	891,001,582	627,027	26,355,500	945,092,029
08 Hartland Twp.	1,020,182,538	1,080,957	19,112,046	1,066,934,476
09 Iosco Twp.	231,385,997	504,697	3,421,323	240,329,016
10 Marion Twp.	788,225,644	999,380	18,935,567	833,894,905
11 Genoa Twp.	1,655,746,373	6,151,650	26,436,424	1,730,320,313
12 Brighton Twp.	1,570,377,515	4,069,414	21,059,976	1,641,012,766
13 Unadilla Twp.	197,166,789	672,593	2,816,460	204,433,572
14 Putnam Twp.	516,549,147	927,890	10,281,444	544,364,853
15 Hamburg Twp.	1,461,917,459	1,432,662	13,891,412	1,527,809,597
16 Green Oak Twp.	1,510,717,210	12,333,803	39,481,559	1,588,437,988
17 Howell City	447,640,706	1,854,365	12,120,407	471,776,053
18 Brighton City	648,643,875	5,644,393	31,335,683	699,654,872
County Totals:	13,218,151,221	45,823,412	272,734,252	13,884,831,294

Villages:

Fowlerville	121,603,488	3,941,888	4,434,715	128,653,771
Pinckney	106,944,108	463,746	218,218	111,795,256