

2025 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT

NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

(With Ren. Zone)

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Livingston County I.S.D.	(City, Twp., Village, County, Authority, School District)
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2024 Total Taxable Value	11,631,671,956
Losses	40,004,633
Addition	243,448,827
2025 Total Taxable Value Based on SEV	12,221,027,436
2025 Total Taxable Value Based on Assessed Value (A.V.)	12,221,027,436
2025 Total Taxable Value Based on CEV	12,221,027,436
2025 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)

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

11,631,671,956	Minus	40,004,633	X	1.027	=	0.9939
12,221,027,436	Minus	243,448,827				

(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 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)

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

12,221,027,436	=	1.0000
12,221,027,436		

(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)

12,221,027,436	=	1.0000
12,221,027,436		

(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)

11,631,671,956	minus	40,004,633	=	0.9678
12,221,027,436	minus	243,448,827		

(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 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 2024 Operating Rate levied.

**2026
Livingston County
Headlee Recap**

Livingston County I.S.D.

Assessment Jurisdiction	2024 Taxable	Losses	Additions	2025 Taxable
<u>Brighton Schools</u>	3,416,480,704	17,132,800	72,971,225	3,591,971,465
<u>Fowlerville Schools</u>	826,424,500	6,444,714	23,558,573	868,855,068
Ingham County	17,542,858	3,973	161,000	17,544,104
Shiawassee County	8,054,399	600	250,700	8,613,669
School District Totals:	852,021,757	6,449,287	23,970,273	895,012,841
<u>Hartland Schools</u>	1,930,173,169	2,763,922	33,058,083	2,021,820,949
<u>Howell Schools</u>	3,724,785,303	11,244,830	92,658,590	3,923,391,697
<u>Pinckney Schools</u>	1,663,968,151	2,194,466	19,587,574	1,741,782,532
Washtenaw County	44,242,872	219,328	1,203,082	47,047,952
School District Totals:	1,708,211,023	2,413,794	20,790,656	1,788,830,484
<u>Livingston I.S.D</u>	11,631,671,956	40,004,633	243,448,827	12,221,027,436