

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	Conway Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	169,849,086
Losses	584,404
Addition	2,212,756
2026 Total Taxable Value Based on SEV	177,007,276
2026 Total Taxable Value Based on Assessed Value (A.V.)	177,007,276
2026 Total Taxable Value Based on CEV	177,007,276
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.)

169,849,086	Minus	584,404	X	1.027	=	0.9945	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
177,007,276	Minus	2,212,756					
(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)
177,007,276	=	1.0000
177,007,276		Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)
177,007,276	=	1.0000
177,007,276		Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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
169,849,086	minus	584,404		=	0.9684
177,007,276	minus	2,212,756			(Truth in Taxation)
(2026 Total Taxable Value Based on SEV - Additions)					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.

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County LIVINGSTON COUNTY	Taxing Jurisdiction Cohoctah Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	161,457,588
Losses	73,145
Addition	931,900
2026 Total Taxable Value Based on SEV	167,919,824
2026 Total Taxable Value Based on Assessed Value (A.V.)	167,919,824
2026 Total Taxable Value Based on CEV	167,919,824
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.)					
161,457,588	Minus	73,145	X	1.027	=
167,919,824	Minus	931,900			
(2025 Total Taxable Value Based on SEV - Additions)					
					0.9925
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)					
167,919,824				=	1.0000
167,919,824					
(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)					
167,919,824				=	1.0000
167,919,824					
(2026 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).

(2025 Total Taxable Value-Losses)					
161,457,588	minus	73,145		=	0.9664
167,919,824	minus	931,900			
(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.

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County	LIVINGSTON COUNTY	Taxing Jurisdiction	Deerfield Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	265,958,236
Losses	471,604
Addition	4,365,671
2025 Total Taxable Value Based on SEV	280,482,416
2026 Total Taxable Value Based on Assessed Value (A.V.)	280,482,416
2026 Total Taxable Value Based on CEV	280,482,416
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.)

265,958,236	Minus	471,604	X	1.027	=	0.9875
280,482,416	Minus	4,365,671				

(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)

280,482,416	=	1.0000
280,482,416		

(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)

280,482,416	=	1.0000
280,482,416		

(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)

265,958,236	minus	471,604	=	0.9615
280,482,416	minus	4,365,671		

(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.

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County LIVINGSTON COUNTY	Taxing Jurisdiction Tyrone Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	718,820,615
Losses	663,303
Addition	10,072,848
2026 Total Taxable Value Based on SEV	754,026,762
2026 Total Taxable Value Based on Assessed Value (A.V.)	754,026,762
2026 Total Taxable Value Based on CEV	754,026,762
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.)

718,820,615	Minus	663,303	X	1.027	=	0.9914	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
754,026,762	Minus	10,072,848					
(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)
754,026,762	=	1.0000
754,026,762		Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)
754,026,762	=	1.0000
754,026,762		Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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
718,820,615	minus	663,303	=	0.9653 (Truth in Taxation)
754,026,762	minus	10,072,848		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.

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County	LIVINGSTON COUNTY	Taxing Jurisdiction	Handy Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	429,991,304
Losses	5,350,628
Addition	20,136,519
2026 Total Taxable Value Based on SEV	457,556,198
2026 Total Taxable Value Based on Assessed Value (A.V.)	457,556,198
2026 Total Taxable Value Based on CEV	457,556,198
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.)

429,991,304	Minus	5,350,628	X	1.027	=	0.9970
457,556,198	Minus	20,136,519				

(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)

457,556,198	=	1.0000
457,556,198		

(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)

457,556,198	=	1.0000
457,556,198		

(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)

429,991,304	minus	5,350,628	=	0.9708
457,556,198	minus	20,136,519		

(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.

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County	LIVINGSTON COUNTY	Taxing Jurisdiction	Howell Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	532,519,557
Losses	2,381,497
Addition	9,766,757
2026 Total Taxable Value Based on SEV	553,778,378
2026 Total Taxable Value Based on Assessed Value (A.V.)	553,778,378
2026 Total Taxable Value Based on CEV	553,778,378
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.)					1.0000	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
532,519,557	Minus	2,381,497	X	1.027	1.0008	
553,778,378	Minus	9,766,757				
(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)
553,778,378	=	1.0000
553,778,378		Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)
553,778,378	=	1.0000
553,778,378		Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)					0.9745	2026 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner
532,519,557	minus	2,381,497				
553,778,378	minus	9,766,757				
(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.

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County LIVINGSTON COUNTY	Taxing Jurisdiction Oceola Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	891,001,582
Losses	627,027
Addition	26,355,500
2026 Total Taxable Value Based on SEV	945,092,029
2026 Total Taxable Value Based on Assessed Value (A.V.)	945,092,029
2026 Total Taxable Value Based on CEV	945,092,029
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.)

891,001,582	Minus	627,027	X	1.027	=	0.9953
945,092,029	Minus	26,355,500				

(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)		
945,092,029	=	1.0000
945,092,029		
(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)		
945,092,029	=	1.0000
945,092,029		
(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)		
891,001,582	minus	627,027
945,092,029	minus	26,355,500
(2026 Total Taxable Value Based on SEV - Additions)		

= **0.9691**

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.

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County	LIVINGSTON COUNTY	Taxing Jurisdiction	Hartland Twp.	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	1,020,182,538
Losses	1,080,957
Addition	19,112,046
2026 Total Taxable Value Based on SEV	1,066,934,476
2026 Total Taxable Value Based on Assessed Value (A.V.)	1,066,934,476
2026 Total Taxable Value Based on CEV	1,066,934,476
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.)

1,020,182,538	Minus	1,080,957	X	1.027	=	0.9988
1,066,934,476	Minus	19,112,046				

(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)

1,066,934,476	=	1.0000
1,066,934,476		

(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)

1,066,934,476	=	1.0000
1,066,934,476		

(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)

1,020,182,538	minus	1,080,957	=	0.9726
1,066,934,476	minus	19,112,046		

(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.

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County	LIVINGSTON COUNTY	Taxing Jurisdiction	Iosco Twp.	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	231,385,997
Losses	504,697
Addition	3,421,323
2026 Total Taxable Value Based on SEV	240,329,016
2026 Total Taxable Value Based on Assessed Value (A.V.)	240,329,016
2026 Total Taxable Value Based on CEV	240,329,016
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.)					1.0000	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
231,385,997	Minus	504,697	X	1.027	=	
240,329,016	Minus	3,421,323			=	
(2026 Total Taxable Value Based on SEV - Additions)					1.0009	

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)		=	1.0000	2026 Rollback Fraction (Truth in Assessing) Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
240,329,016				
240,329,016				
(2026 Total Taxable Value Based on SEV for all Classes)				

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)		=	1.0000	2026 Rollback Fraction (Truth in County Equalization) Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
240,329,016				
240,329,016				
(2026 Total Taxable Value Based on SEV for all Classes)				

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)				=	0.9746	2026 Base Tax Rate Fraction
231,385,997	minus	504,697	(Truth in Taxation)			
240,329,016	minus	3,421,323	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 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	Marion Twp.	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	788,225,644
Losses	999,380
Addition	18,935,567
2026 Total Taxable Value Based on SEV	833,894,905
2026 Total Taxable Value Based on Assessed Value (A.V.)	833,894,905
2026 Total Taxable Value Based on CEV	833,894,905
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.)

788,225,644	Minus	999,380	X	1.027	=	0.9921
833,894,905	Minus	18,935,567				
(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)						
833,894,905						
833,894,905						
(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)						
833,894,905						
833,894,905						
(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)						
788,225,644	minus	999,380				
833,894,905	minus	18,935,567				
(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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Genoa Twp.	(City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	1,655,746,373
Losses	6,151,650
Addition	26,436,424
2026 Total Taxable Value Based on SEV	1,730,320,313
2026 Total Taxable Value Based on Assessed Value (A.V.)	1,730,320,313
2026 Total Taxable Value Based on CEV	1,730,320,313
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.)

1,655,746,373	Minus	6,151,650	X	1.027	=	0.9943
1,730,320,313	Minus	26,436,424				

(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)		
1,730,320,313	=	1.0000
1,730,320,313		
(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)		
1,730,320,313	=	1.0000
1,730,320,313		
(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)		
1,655,746,373	minus	6,151,650
1,730,320,313	minus	26,436,424
(2026 Total Taxable Value Based on SEV - Additions)		

= **0.9681**

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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Brighton Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	1,570,377,515
Losses	4,069,414
Addition	21,059,976
2026 Total Taxable Value Based on SEV	1,641,012,766
2026 Total Taxable Value Based on Assessed Value (A.V.)	1,641,012,766
2026 Total Taxable Value Based on CEV	1,641,012,766
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.)

1,570,377,515	Minus	4,069,414	X	1.027	=	0.9930	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
1,641,012,766	Minus	21,059,976					
(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)
1,641,012,766	=	1.0000
1,641,012,766		Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)
1,641,012,766	=	1.0000
1,641,012,766		Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
(2026 Total Taxable Value Based on SEV for all Classes)		

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)
1,570,377,515	minus	4,069,414
1,641,012,766	minus	21,059,976
(2026 Total Taxable Value Based on SEV - Additions)		= 0.9669
		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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Unadilla Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	197,166,789
Losses	672,593
Addition	2,816,460
2026 Total Taxable Value Based on SEV	204,433,572
2026 Total Taxable Value Based on Assessed Value (A.V.)	204,433,572
2026 Total Taxable Value Based on CEV	204,433,572
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.)					1.0000	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
197,166,789	Minus	672,593	X	1.027	~~1.0009~~	
204,433,572	Minus	2,816,460				
(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)					1.0000	2026 Rollback Fraction (Truth in Assessing) Round to 4 decimal places in the conventional manner. (Cannot exceed 1.000)
204,433,572						
204,433,572						
(2026 Total Taxable Value Based on SEV for all Classes)						

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)					1.0000	2026 Rollback Fraction (Truth in County Equalization) Round to 4 decimal places in the Conventional manner. (Cannot exceed 1.000)
204,433,572						
204,433,572						
(2026 Total Taxable Value Based on SEV for all Classes)						

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)					0.9746	2026 Base Tax Rate Fraction (Truth in Taxation) Round to 4 decimal places in the conventional manner
197,166,789	minus	672,593				
204,433,572	minus	2,816,460				
(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 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	Putnam Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	516,549,147
Losses	927,890
Addition	10,281,444
2026 Total Taxable Value Based on SEV	544,364,853
2026 Total Taxable Value Based on Assessed Value (A.V.)	544,364,853
2026 Total Taxable Value Based on CEV	544,364,853
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.)

516,549,147	Minus	927,890	X	1.027	=	0.9915
544,364,853	Minus	10,281,444				

(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)		
544,364,853	=	1.0000
544,364,853		
(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)		
544,364,853	=	1.0000
544,364,853		
(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)		
516,549,147	minus	927,890
544,364,853	minus	10,281,444
(2026 Total Taxable Value Based on SEV - Additions)		

= **0.9654**

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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Hamburg Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	1,461,917,459
Losses	1,432,662
Addition	13,891,412
2026 Total Taxable Value Based on SEV	1,527,809,597
2026 Total Taxable Value Based on Assessed Value (A.V.)	1,527,809,597
2026 Total Taxable Value Based on CEV	1,527,809,597
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.)

1,461,917,459	Minus	1,432,662	X	1.027	=	0.9908
1,527,809,597	Minus	13,891,412				

(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)		
1,527,809,597	=	1.0000
1,527,809,597		
(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)		
1,527,809,597	=	1.0000
1,527,809,597		
(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)		
1,461,917,459	minus	1,432,662
1,527,809,597	minus	13,891,412
(2026 Total Taxable Value Based on SEV - Additions)		

= **0.9647**

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

County LIVINGSTON COUNTY	Taxing Jurisdiction Green Oak Twp. (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	1,510,717,210
Losses	12,333,803
Addition	39,481,559
2026 Total Taxable Value Based on SEV	1,588,437,988
2026 Total Taxable Value Based on Assessed Value (A.V.)	1,588,437,988
2026 Total Taxable Value Based on CEV	1,588,437,988
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.)

1,510,717,210	Minus	12,333,803	X	1.027	=	0.9935
1,588,437,988	Minus	39,481,559				
(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)						
1,588,437,988					=	1.0000
1,588,437,988						
(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)						
1,588,437,988					=	1.0000
1,588,437,988						
(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)						
1,510,717,210	minus	12,333,803			=	0.9674
1,588,437,988	minus	39,481,559				
(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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Howell City (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	447,640,706
Losses	1,854,365
Addition	12,120,407
2026 Total Taxable Value Based on SEV	471,776,053
2026 Total Taxable Value Based on Assessed Value (A.V.)	471,776,053
2026 Total Taxable Value Based on CEV	471,776,053
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.)

447,640,706	Minus	1,854,365	X	1.027	=	0.9960
471,776,053	Minus	12,120,407				

(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)						
471,776,053					=	1.0000
471,776,053						
(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)						
471,776,053					=	1.0000
471,776,053						
(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)						
447,640,706	minus	1,854,365			=	0.9698
471,776,053	minus	12,120,407				
(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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Brighton City (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	648,643,875
Losses	5,644,393
Addition	31,335,683
2026 Total Taxable Value Based on SEV	699,654,872
2026 Total Taxable Value Based on Assessed Value (A.V.)	699,654,872
2026 Total Taxable Value Based on CEV	699,654,872
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.)

648,643,875	Minus	5,644,393	X	1.027	=	0.9881
699,654,872	Minus	31,335,683				
(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)						
699,654,872						
699,654,872						
(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)						
699,654,872						
699,654,872						
(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)						
648,643,875	minus	5,644,393				
699,654,872	minus	31,335,683				
(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

County LIVINGSTON COUNTY	Taxing Jurisdiction Village of Fowlerville (City, Twp., Village, County, Authority, School District)
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2025 Total Taxable Value	121,603,488
Losses	3,941,888
Addition	4,434,715
2026 Total Taxable Value Based on SEV	128,653,771
2026 Total Taxable Value Based on Assessed Value (A.V.)	128,653,771
2026 Total Taxable Value Based on CEV	128,653,771
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.)

121,603,488	Minus	3,941,888	X	1.027	=	0.9728
128,653,771	Minus	4,434,715				

(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)		
128,653,771	=	1.0000
128,653,771		
(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)		
128,653,771	=	1.0000
128,653,771		
(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)		
121,603,488	minus	3,941,888
128,653,771	minus	4,434,715
(2026 Total Taxable Value Based on SEV - Additions)		

= **0.9472**

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

County	LIVINGSTON COUNTY	Taxing Jurisdiction	Village of Pickney	(City, Twp., Village, County, Authority, School District)
2025 Total Taxable Value			106,944,108	
Losses			463,746	
Addition			218,218	
2026 Total Taxable Value Based on SEV			111,795,256	
2026 Total Taxable Value Based on Assessed Value (A.V.)			111,795,256	
2026 Total Taxable Value Based on CEV			111,795,256	
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.)

106,944,108	Minus	463,746	X	1.027	=	0.9801
111,795,256	Minus	218,218				
(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)						
111,795,256						
111,795,256						
(2026 Total Taxable Value Based on SEV for all Classes)						
					=	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)

(2026 Total Taxable Value based on CEV for all Classes)						
111,795,256						
111,795,256						
(2026 Total Taxable Value Based on SEV for all Classes)						
					=	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).

(2025 Total Taxable Value-Losses)						
106,944,108	minus	463,746				
111,795,256	minus	218,218				
(2026 Total Taxable Value Based on SEV - Additions)						
					=	0.9543

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.