

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	Pinckney School District	(City, Twp., Village, County, Authority, School District)
2025 Total Taxable Value			1,708,211,023	
Losses			2,413,794	
Addition			20,790,656	
2026 Total Taxable Value Based on SEV			1,788,830,484	
2026 Total Taxable Value Based on Assessed Value (A.V.)			1,788,830,484	
2026 Total Taxable Value Based on CEV			1,788,830,484	
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.)

1,708,211,023	Minus	2,413,794	X	1.027	=	0.9908	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
1,788,830,484	Minus	20,790,656					
(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)
1,788,830,484	=	1.0000
1,788,830,484		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)
1,788,830,484	=	1.0000
1,788,830,484		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)
1,708,211,023	minus	2,413,794
1,788,830,484	minus	20,790,656
(2026 Total Taxable Value Based on SEV - Additions)		
	=	0.9648
		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
Livingston County
Headlee Recap**

Pinckney School District 47-080

Assessment Jurisdiction	School Code		2025 Taxable	Losses	Additions	2026 Taxable
Genoa Twp.	47-080		898,404,351	6,700	65,800	23,226,272
Hamburg Twp.	47-080		0	1,326,201	10,689,072	1,171,010,446
Marion Twp.	47-080		781,518,293	6,800	68,400	6,952,456
Putnam Twp.	47-080		0	387,019	8,303,384	410,312,414
	47-082	HO/TR "92"	389,416,961	0	0	0
	47-089	Village	106,944,108	463,746	218,218	111,795,256
Putnam Twp. Totals:			496,361,069	850,765	8,521,602	522,107,670
Unadilla Twp.	47-080		12,738,458	4,000	242,700	18,485,688
County Totals:			2,189,022,171	2,194,466	19,587,574	1,741,782,532
Washtenaw County			44,242,872	219,328	1,203,082	47,047,952
GRAND TOTAL:			2,233,265,043	2,413,794	20,790,656	1,788,830,484