

**2007 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Brighton School District**

2006 Total Taxable Value	2,199,660,114
Losses	16,237,015
Additions	72,726,693
2007 Total Taxable Value Based on SEV	2,318,518,585
2007 Total Taxable Value Based on Assessed Value	2,318,518,585
2007 Total Taxable Value Based on CEV	2,318,518,585

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. Sec 211.34d, MCL, HEADLEE (for each unit of local government)

2,199,660,114 - 16,237,015 x 1.037 = 2,264,209,754		
(2006 Total Taxable Value - Losses) X Inflation Rate of 1.037	=	1.0082
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2007 Total Taxable Value Based on SEV - Additions		2007 Millage
2,318,518,585 - 72,726,693 = 2,245,791,892		Reduction Fraction
		(Headlee)

*See State Tax Commission Bulletin #3 of 1995 regarding the calculation of losses & additions.  
See also the Supplements to STC Bulletin #3 of 1995 contained in STC Bulletin #3 of 1997.*

2a. Sec 211.34, MCL, TRUTH IN ASSESSING (for cities & twps if SEV exceeds AV for 2007 only)

2007 Total Taxable Value Based on Assessed Value for all Classes	2,318,518,585		1.0000
<hr/>		=	
2007 Total Taxable Value Based on SEV for all Classes	2,318,518,585		2007 Rollback Fraction
			(Truth in Assessing)

*See State Tax Commission Bulletin #4 of 2002 for more information regarding this calculation.*

2b. Sec 211.34, MCL, TRUTH IN COUNTY EQUALIZATION (for villages, counties, & authorities if SEV exceeds CEV for 2007 only)

2007 Total Taxable Value based on CEV for all Classes			1.0000
<hr/>		=	
2007 Total Taxable Value based on SEV for all Classes			2007 Rollback Fraction
			(Truth in Co. Equalization)

*See State Tax Commission Bulletin #5 of 2004 for information regarding this calculation.*

3. Sec 211.24e, MCL, TRUTH IN TAXATION (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2006 only)

2,199,660,114 - 16,237,015 = 2,183,423,099		
2006 Total Taxable Value - Losses	=	0.9722
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2007 Total Taxable Value Based on SEV - Additions		2007 Base Rate Fraction
2,318,518,585 - 72,726,693 = 2,245,791,892		(Truth in Taxation)

*Use same amounts for additions & 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 & 211.34.  
The Base Tax Rate equals the BTRF X 2006 Operating Rate levied.

**2007  
LIVINGSTON COUNTY**

**HEADLEE RECAP**

**Brighton School District - 47010**

<b>Assessment Jurisdiction</b>	<b>2006 Taxable</b>	<b>Losses</b>	<b>Additions</b>	<b>2007 Taxable</b>
<b>Brighton Twp.</b>	648,546,207	3,383,492	13,311,652	680,898,457
HO TR '80	857,840	0	0	889,577
HO TR '85	258,408	0	0	261,787
HO TR '87	5,309,359	0	0	5,488,951
HO TR '88	1,376,261	0	0	1,435,785
HO TR '93	106,845	0	0	110,798
HO TR '96	112,407	0	0	116,566
Township Total:	<u>656,567,327</u>	<u>3,383,492</u>	<u>13,311,652</u>	<u>689,201,921</u>
<b>Genoa Twp.</b>	452,126,378	443,989	6,314,885	468,640,538
HO TR '82	315,101	0	0	326,757
HO TR '89	80,178	0	0	83,144
HO TR '91	527,617	0	67,300	614,436
HO TR '96	90,673	0	0	94,027
PI TR '97	491,580	0	0	509,767
Township Total:	<u>453,631,527</u>	<u>443,989</u>	<u>6,382,185</u>	<u>470,268,669</u>
<b>Green Oak Twp.</b>	499,069,028	4,549,764	33,445,566	545,031,064
<b>Hamburg Twp.</b>	151,755,654	86,642	1,822,850	157,191,144
PI TR '79	447,620	0	0	451,075
PI TR '80	74,669	0	0	77,431
PI TR '92	16,430,839	99,116	303,890	17,271,151
Township Total:	<u>168,708,782</u>	<u>185,758</u>	<u>2,126,740</u>	<u>174,990,801</u>
<b>Brighton City</b>	421,683,450	7,674,012	17,460,550	439,026,130
<b>COUNTY TOTAL:</b>	<u><u>2,199,660,114</u></u>	<u><u>16,237,015</u></u>	<u><u>72,726,693</u></u>	<u><u>2,318,518,585</u></u>

**2007 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Brighton School District - Non Homestead**

2006 Total Taxable Value	636,837,534
Losses	9,329,155
Additions	57,867,940
2007 Total Taxable Value Based on SEV	697,621,601
2007 Total Taxable Value Based on Assessed Value	697,621,601
2007 Total Taxable Value Based on CEV	697,621,601

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. Sec 211.34d, MCL, HEADLEE (for each unit of local government)

$$636,837,534 - 9,329,155 \times 1.037 = 650,726,189$$

(2006 Total Taxable Value - Losses) X Inflation Rate of 1.037

1.0172

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$$2007 \text{ Total Taxable Value Based on SEV - Additions}$$

$$697,621,601 - 57,867,940 = 639,753,661$$

2007 Millage  
Reduction Fraction  
(Headlee)

*See State Tax Commission Bulletin #3 of 1995 regarding the calculation of losses & additions.  
See also the Supplements to STC Bulletin #3 of 1995 contained in STC Bulletin #3 of 1997.*

2a. Sec 211.34, MCL, TRUTH IN ASSESSING (for cities & twps if SEV exceeds AV for 2007 only)

$$2007 \text{ Total Taxable Value Based on Assessed Value for all Classes} = 697,621,601$$

1.0000

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$$2007 \text{ Total Taxable Value Based on SEV for all Classes} = 697,621,601$$

2007 Rollback  
Fraction  
(Truth in Assessing)

*See State Tax Commission Bulletin #4 of 2002 for more information regarding this calculation.*

2b. Sec 211.34, MCL, TRUTH IN COUNTY EQUALIZATION (for villages, counties, & authorities if SEV exceeds CEV for 2007 only)

$$2007 \text{ Total Taxable Value based on CEV for all Classes} = 697,621,601$$

1.0000

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$$2007 \text{ Total Taxable Value based on SEV for all Classes}$$

2007 Rollback  
Fraction  
(Truth in Co. Equalization)

*See State Tax Commission Bulletin #5 of 2004 for information regarding this calculation.*

3. Sec 211.24e, MCL, TRUTH IN TAXATION (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2006 only)

$$636,837,534 - 9,329,155 = 627,508,379$$

2006 Total Taxable Value - Losses

0.9809

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$$2007 \text{ Total Taxable Value Based on SEV - Additions}$$

$$697,621,601 - 57,867,940 = 639,753,661$$

2007 Base Rate  
Fraction  
(Truth in Taxation)

*Use same amounts for additions & 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 & 211.34. The Base Tax Rate equals the BTRF X 2006 Operating Rate levied.

**2007  
LIVINGSTON COUNTY  
HEADLEE RECAP**

**Brighton School District - 47010**

<b>Assessment Jurisdiction</b>	<b>2006 Non Homestead</b>	<b>Losses</b>	<b>Additions</b>	<b>2007 Non Homestead</b>
<b>Brighton Twp.</b>	143,201,655	2,495,912	8,735,993	154,490,110
HO TR '85	24,066	0	0	24,956
HO TR '87	24,214	0	0	25,109
HO TR '88	387,488	0	0	403,207
Township Total:	<u>143,637,423</u>	<u>2,495,912</u>	<u>8,735,993</u>	<u>154,943,382</u>
<b>Genoa Twp.</b>	54,686,248	302,900	3,162,700	58,978,674
HO TR '91	0	0	0	0
Township Total:	<u>54,686,248</u>	<u>302,900</u>	<u>3,162,700</u>	<u>58,978,674</u>
<b>Green Oak Twp.</b>	196,796,228	2,952,596	28,897,007	226,406,319
<b>Hamburg Twp.</b>	16,773,060	5,475	555,450	17,755,131
PI TR '92	1,805,345	450	7,460	1,867,355
Township Total:	<u>18,578,405</u>	<u>5,925</u>	<u>562,910</u>	<u>19,622,486</u>
<b>Brighton City</b>	223,139,230	3,571,822	16,509,330	237,670,740
<b>COUNTY TOTAL NON HOMESTEAD:</b>	<u><u>636,837,534</u></u>	<u><u>9,329,155</u></u>	<u><u>57,867,940</u></u>	<u><u>697,621,601</u></u>

**47010 BRIGHTON SCHOOLS**

**2007 TAXABLE VALUE**

<b>UNIT</b>	<b>AG.</b>	<b>COMM.</b>	<b>IND.</b>	<b>RES.</b>	<b>DEV.</b>	<b>TOTAL REAL</b>	<b>TOTAL PER. PROPERTY</b>	<b>GRAND TOTAL</b>
<b>BRIGHTON</b>	0	67,757,670	15,672,274	573,598,288	0	657,028,232	23,870,225	680,898,457
<i>Nonhomestead</i>	0	66,035,752	15,672,274	48,911,859	0	130,619,885	23,870,225	154,490,110
<b>BRI/HO TR.'80</b>	0	0	0	889,577	0	889,577	0	889,577
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>BRI/HO TR.'85</b>	0	0	0	261,787	0	261,787	0	261,787
<i>Nonhomestead</i>	0	0	0	24,956	0	24,956	0	24,956
<b>BRI/HO TR.'87</b>	0	0	0	5,488,951	0	5,488,951	0	5,488,951
<i>Nonhomestead</i>	0	0	0	25,109	0	25,109	0	25,109
<b>BRI/HO TR.'88</b>	0	0	0	1,435,785	0	1,435,785	0	1,435,785
<i>Nonhomestead</i>	0	0	0	403,207	0	403,207	0	403,207
<b>BRI/HO TR.'93</b>	0	0	0	110,798	0	110,798	0	110,798
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>BRI/HO TR. '96</b>	0	0	0	116,566	0	116,566	0	116,566
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA</b>	584,471	16,030,111	29,368	445,417,288	0	462,061,238	6,579,300	468,640,538
<i>Nonhomestead</i>	0	16,030,111	29,368	36,339,895	0	52,399,374	6,579,300	58,978,674
<b>GENOA/HO TR.'82</b>	0	0	0	326,757	0	326,757	0	326,757
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/HO TR.'89</b>	0	0	0	83,144	0	83,144	0	83,144
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/HO TR.'91</b>	0	0	0	614,436	0	614,436	0	614,436
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/HO TR. '96</b>	0	0	0	94,027	0	94,027	0	94,027
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/PI TR. '97</b>	0	0	0	509,767	0	509,767	0	509,767
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GREEN OAK</b>	471,442	44,960,008	96,005,191	359,202,423	0	500,639,064	44,392,000	545,031,064
<i>Nonhomestead</i>	0	44,034,160	95,817,718	42,162,441	0	182,014,319	44,392,000	226,406,319
<b>HAMBURG</b>	0	1,653,843	0	154,232,731	0	155,886,574	1,304,570	157,191,144
<i>Nonhomestead</i>	0	1,653,843	0	14,796,718	0	16,450,561	1,304,570	17,755,131
<b>HAM/PI TR.'79</b>	0	0	0	451,075	0	451,075	0	451,075
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>HAM/PI TR.'80</b>	0	0	0	77,431	0	77,431	0	77,431
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>HAM/PI TR.'92</b>	0	0	0	17,270,731	0	17,270,731	420	17,271,151
<i>Nonhomestead</i>	0	0	0	1,866,935	0	1,866,935	420	1,867,355
<b>BRIGHTON CITY</b>	0	145,882,070	23,163,840	230,947,590	0	399,993,500	39,032,630	439,026,130
<i>Nonhomestead</i>	0	145,197,540	23,163,840	30,276,730	0	198,638,110	39,032,630	237,670,740
<b>TOTAL</b>	1,055,913	276,283,702	134,870,673	1,791,129,152	0	2,203,339,440	115,179,145	2,318,518,585
<i>Nonhomestead</i>	0	272,951,406	134,683,200	174,807,850	0	582,442,456	115,179,145	697,621,601

**47010 BRIGHTON SCHOOLS**  
**2007 TAXABLE VALUE \* PERSONAL PROPERTY**

<b>UNIT</b>	<b>AG.</b>	<b>COMM.</b>	<b>IND.</b>	<b>RES.</b>	<b>UTIL.</b>	<b>TOTAL PER. PROPERTY</b>
<b>BRIGHTON</b>	0	13,506,807	4,784,066	0	5,579,352	23,870,225
<b>BRI/HO TR.'80</b>	0	0	0	0	0	0
<b>BRI/HO TR.'85</b>	0	0	0	0	0	0
<b>BRI/HO TR.'87</b>	0	0	0	0	0	0
<b>BRI/HO TR.'88</b>	0	0	0	0	0	0
<b>BRI/HO TR. '93</b>	0	0	0	0	0	0
<b>BRI/HO TR. '96</b>	0	0	0	0	0	0
<b>GENOA</b>	0	2,691,600	0	0	3,887,700	6,579,300
<b>GENOA/HO TR.'82</b>	0	0	0	0	0	0
<b>GENOA/HO TR.'89</b>	0	0	0	0	0	0
<b>GENOA/HO TR.'91</b>	0	0	0	0	0	0
<b>GENOA/HO TR. '96</b>	0	0	0	0	0	0
<b>GENOA/PI TR. '97</b>	0	0	0	0	0	0
<b>GREEN OAK</b>	0	18,924,600	18,285,500	0	7,181,900	44,392,000
<b>HAMBURG</b>	0	269,900	0	0	1,034,670	1,304,570
<b>HAM/PI TR.'79</b>	0	0	0	0	0	0
<b>HAM/PI TR.'80</b>	0	0	0	0	0	0
<b>HAM/PI TR.'92</b>	0	420	0	0	0	420
<b>BRIGHTON CITY</b>	0	21,293,600	11,517,310	0	6,221,720	39,032,630
<b>TOTAL</b>	0	56,686,927	34,586,876	0	23,905,342	115,179,145

**47010 BRIGHTON SCHOOLS**

**2007 EQUALIZED VALUE**

<b>UNIT</b>	<b>AG.</b>	<b>COMM.</b>	<b>IND.</b>	<b>RES.</b>	<b>DEV.</b>	<b>TOTAL REAL</b>	<b>TOTAL PER. PROPERTY</b>	<b>GRAND TOTAL</b>
<b>BRIGHTON</b>	0	91,118,412	21,781,467	668,228,916	0	781,128,795	23,873,399	805,002,194
<b>BRI/HO TR.'80</b>	0	0	0	1,167,925	0	1,167,925	0	1,167,925
<b>BRI/HO TR.'85</b>	0	0	0	328,335	0	328,335	0	328,335
<b>BRI/HO TR.'87</b>	0	0	0	7,581,727	0	7,581,727	0	7,581,727
<b>BRI/HO TR.'88</b>	0	0	0	1,732,583	0	1,732,583	0	1,732,583
<b>BRI/HO TR. '93</b>	0	0	0	155,984	0	155,984	0	155,984
<b>BRI/HO TR. '96</b>	0	0	0	131,768	0	131,768	0	131,768
<b>GENOA</b>	2,617,300	21,212,800	54,900	519,092,800	0	542,977,800	6,579,300	549,557,100
<b>GEN/HO TR.'82</b>	0	0	0	411,400	0	411,400	0	411,400
<b>GEN/HO TR.'89</b>	0	0	0	102,400	0	102,400	0	102,400
<b>GEN/HO TR.'91</b>	0	0	0	896,200	0	896,200	0	896,200
<b>GEN/HO TR. '96</b>	0	0	0	149,600	0	149,600	0	149,600
<b>GEN/PI TR. '97</b>	0	0	0	693,600	0	693,600	0	693,600
<b>GREEN OAK</b>	1,110,500	51,794,900	117,852,100	476,011,700	0	646,769,200	44,392,000	691,161,200
<b>HAMBURG</b>	0	1,719,280	0	179,061,161	0	180,780,441	1,304,570	182,085,011
<b>HAM/PI TR.'79</b>	0	0	0	526,970	0	526,970	0	526,970
<b>HAM/PI TR.'80</b>	0	0	0	95,760	0	95,760	0	95,760
<b>HAM/PI TR.'92</b>	0	0	0	19,931,459	0	19,931,459	420	19,931,879
<b>BRIGHTON CITY</b>	0	186,694,460	33,906,760	259,960,050	0	480,561,270	39,032,630	519,593,900
<b>TOTAL</b>	<b>3,727,800</b>	<b>352,539,852</b>	<b>173,595,227</b>	<b>2,136,260,338</b>	<b>0</b>	<b>2,666,123,217</b>	<b>115,182,319</b>	<b>2,781,305,536</b>

**47010 BRIGHTON SCHOOLS**

**2007 EQUALIZED VALUE \* PERSONAL PROPERTY**

<b>UNIT</b>	<b>AG.</b>	<b>COMM.</b>	<b>IND.</b>	<b>RES.</b>	<b>UTIL.</b>	<b>TOTAL PER. PROPERTY</b>
<b>BRIGHTON</b>	0	13,509,981	4,784,066	0	5,579,352	23,873,399
<b>BRI/HO TR.'80</b>	0	0	0	0	0	0
<b>BRI/HO TR.'85</b>	0	0	0	0	0	0
<b>BRI/HO TR.'87</b>	0	0	0	0	0	0
<b>BRI/HO TR.'88</b>	0	0	0	0	0	0
<b>BRI/HO TR.'93</b>	0	0	0	0	0	0
<b>BR/HO TR.'96</b>	0	0	0	0	0	0
<b>GENOA</b>	0	2,691,600	0	0	3,887,700	6,579,300
<b>GENOA/HO TR.'82</b>	0	0	0	0	0	0
<b>GENOA/HO TR.'89</b>	0	0	0	0	0	0
<b>GENOA/HO TR.'91</b>	0	0	0	0	0	0
<b>GENOA/HO TR.'96</b>	0	0	0	0	0	0
<b>GENOA/PI TR. '97</b>	0	0	0	0	0	0
<b>GREEN OAK</b>	0	18,924,600	18,285,500	0	7,181,900	44,392,000
<b>HAMBURG</b>	0	269,900	0	0	1,034,670	1,304,570
<b>HAM/PI TR.'79</b>	0	0	0	0	0	0
<b>HAM/PI TR.'80</b>	0	0	0	0	0	0
<b>HAM/PI TR.'92</b>	0	420	0	0	0	420
<b>BRIGHTON CITY</b>	0	21,293,600	11,517,310	0	6,221,720	39,032,630
<b>TOTAL</b>	0	56,690,101	34,586,876	0	23,905,342	115,182,319



## BRIGHTON SCHOOL DISTRICT TOP 10 TAXABLE VALUES

2007

NAME	SEV - IFT	TAXABLE - IFT	SEV ADVALOREM	TAXABLE ADVALOREM
1. GORDON FOODS - 201 & 251			27,563,456	26,396,164
2. GREEN OAK VILLAGE PLACE - 201			19,639,000	19,632,716
3. DETROIT EDISON - 301 & 551			15,615,479	15,229,175
4. EBERSPAECHER NORTH AMERICA INC 301 & 351	7,786,390	7,786,390	4,232,000	4,127,900
5. BRIGHTON INTERIOR SYSTEMS - 301 & 351	6,661,330	6,630,020	4,119,670	3,769,890
6. BRIGHTON MALL - 201			11,931,710	8,205,260
7. CONSUMERS ENERGY - 301 & 551			7,230,693	7,215,893
8. MEIJER, INC - 201 & 251			8,150,680	7,096,220
9. BRIGHTON HOLDINGS, LLC - 201			8,563,060	7,019,650
10. COSTCO WHOLESALE CORP - 201 & 251			7,207,700	6,919,633
<b>TOTALS:</b>	14,447,720	14,416,410	114,253,448	105,612,501