

**2006 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

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

2005 Total Taxable Value	2,057,251,741
Losses	24,516,863
Additions	95,541,702
2006 Total Taxable Value Based on SEV	2,199,660,114
2006 Total Taxable Value Based on Assessed Value	2,199,660,114
2006 Total Taxable Value Based on CEV	2,199,660,114

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)

$$\frac{2,057,251,741 - 24,516,863 \times 1.033 = 2,099,815,129}{(2005 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.033} = 0.9980$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{2,199,660,114 - 95,541,702 = 2,104,118,412} = \text{2006 Millage Reduction Fraction (Headlee)}$$

*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 2006 only)

$$\frac{2006 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2,199,660,114} = 1.0000$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV for all Classes}}{2,199,660,114} = \text{2006 Rollback Fraction (Truth in Assessing)}$$

*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 2006 only)

$$\frac{2006 \text{ Total Taxable Value based on CEV for all Classes}}{\text{-----}} = 1.0000$$

$$\frac{2006 \text{ Total Taxable Value based on SEV for all Classes}}{\text{-----}} = \text{2006 Rollback Fraction (Truth in Co. Equalization)}$$

*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 2005 only)

$$\frac{2,057,251,741 - 24,516,863 = 2,032,734,878}{2005 \text{ Total Taxable Value} - \text{Losses}} = 0.9661$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{2,199,660,114 - 95,541,702 = 2,104,118,412} = \text{2006 Base Rate Fraction (Truth in Taxation)}$$

*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 2005 Operating Rate levied.

**2006  
LIVINGSTON COUNTY**

**HEADLEE RECAP**

**Brighton School District - 47010**

<b>Assessment Jurisdiction</b>	<b>2005 Taxable</b>	<b>Losses</b>	<b>Additions</b>	<b>2006 Taxable</b>
<b>Brighton Twp.</b>	609,745,715	5,239,452	19,612,875	648,546,207
HO TR '80	830,439	0	0	857,840
HO TR '85	196,987	0	0	258,408
HO TR '87	4,993,757	141	8,913	5,309,359
HO TR '88	801,661	696	228,092	1,376,261
HO TR '93	103,432	0	0	106,845
HO TR '96	108,817	0	0	112,407
<b>Township Total:</b>	<b>616,780,808</b>	<b>5,240,289</b>	<b>19,849,880</b>	<b>656,567,327</b>
<b>Genoa Twp.</b>	430,209,766	1,331,791	10,789,300	452,126,378
HO TR '82	296,324	0	9,000	315,101
HO TR '89	76,600	1,500	2,600	80,178
HO TR '91	484,095	242	27,800	527,617
HO TR '96	87,777	0	0	90,673
PI TR '97	475,877	0	0	491,580
<b>Township Total:</b>	<b>431,630,439</b>	<b>1,333,533</b>	<b>10,828,700</b>	<b>453,631,527</b>
<b>Green Oak Twp.</b>	463,106,039	11,996,338	36,424,349	499,069,028
<b>Hamburg Twp.</b>	143,611,393	738,099	3,267,580	151,755,654
PI TR '79	433,322	0	0	447,620
PI TR '80	72,284	0	0	74,669
PI TR '92	15,152,106	24,892	768,180	16,430,839
<b>Township Total:</b>	<b>159,269,105</b>	<b>762,991</b>	<b>4,035,760</b>	<b>168,708,782</b>
<b>Brighton City</b>	386,465,350	5,183,712	24,403,013	421,683,450
<b>COUNTY TOTAL:</b>	<b>2,057,251,741</b>	<b>24,516,863</b>	<b>95,541,702</b>	<b>2,199,660,114</b>

**2006 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**

2005 Total Taxable Value	588,337,691
Losses	14,369,815
Additions	62,771,967
2006 Total Taxable Value Based on SEV	656,125,151
2006 Total Taxable Value Based on Assessed Value	656,125,151
2006 Total Taxable Value Based on CEV	656,125,151

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)

$$588,337,691 - 14,369,815 \times 1.033 = 592,908,816$$

(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033

0.9993

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$$2006 \text{ Total Taxable Value Based on SEV - Additions}$$

$$656,125,151 - 62,771,967 = 593,353,184$$

2006 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 2006 only)

$$2006 \text{ Total Taxable Value Based on Assessed Value for all Classes} = 656,125,151$$

1.0000

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$$2006 \text{ Total Taxable Value Based on SEV for all Classes} = 656,125,151$$

2006 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 2006 only)

$$2006 \text{ Total Taxable Value based on CEV for all Classes} = 656,125,151$$

1.0000

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$$2006 \text{ Total Taxable Value based on SEV for all Classes} = 656,125,151$$

2006 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 2005 only)

$$588,337,691 - 14,369,815 = 573,967,876$$

2005 Total Taxable Value - Losses

0.9673

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$$2006 \text{ Total Taxable Value Based on SEV - Additions}$$

$$656,125,151 - 62,771,967 = 593,353,184$$

2006 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 2005 Operating Rate levied.

**2006  
LIVINGSTON COUNTY  
HEADLEE RECAP**

**Brighton School District - 47010**

<b>Assessment Jurisdiction</b>	<b>2005 Non Homestead</b>	<b>Losses</b>	<b>Additions</b>	<b>2006 Non Homestead</b>
<b>Brighton Twp.</b>	135,274,616	4,560,412	9,203,191	146,779,145
HO TR '85	23,298	0	0	24,066
HO TR '87	23,441	0	0	24,214
HO TR '88	99,557	0	0	387,488
Township Total:	135,420,912	4,560,412	9,203,191	147,214,913
<b>Genoa Twp.</b>	53,721,233	830,651	4,700,600	59,596,956
HO TR '91	16,967	0	0	17,526
Township Total:	53,738,200	830,651	4,700,600	59,614,482
<b>Green Oak Twp.</b>	181,469,896	4,879,222	26,320,186	203,975,832
<b>Hamburg Twp.</b>	15,760,061	31,941	1,125,980	17,731,985
PI TR '92	1,872,512	0	206,410	2,155,559
Township Total:	17,632,573	31,941	1,332,390	19,887,544
<b>Brighton City</b>	200,076,110	4,067,589	21,215,600	225,432,380
<b>COUNTY TOTAL NON HOMESTEAD:</b>	588,337,691	14,369,815	62,771,967	656,125,151

**47010 BRIGHTON SCHOOLS**

**2006 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	64,927,107	14,334,740	546,813,808	0	626,075,655	22,470,552	648,546,207
<i>Nonhomestead</i>	0	63,316,256	14,334,740	46,657,597	0	124,308,593	22,470,552	146,779,145
<b>BRI/HO TR.'80</b>	0	0	0	857,840	0	857,840	0	857,840
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>BRI/HO TR.'85</b>	0	0	0	258,408	0	258,408	0	258,408
<i>Nonhomestead</i>	0	0	0	24,066	0	24,066	0	24,066
<b>BRI/HO TR.'87</b>	0	0	0	5,309,359	0	5,309,359	0	5,309,359
<i>Nonhomestead</i>	0	0	0	24,214	0	24,214	0	24,214
<b>BRI/HO TR.'88</b>	0	0	0	1,376,261	0	1,376,261	0	1,376,261
<i>Nonhomestead</i>	0	0	0	387,488	0	387,488	0	387,488
<b>BRI/HO TR.'93</b>	0	0	0	106,845	0	106,845	0	106,845
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>BRI/HO TR. '96</b>	0	0	0	112,407	0	112,407	0	112,407
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA</b>	530,932	15,466,314	28,677	429,446,855	0	445,472,778	6,653,600	452,126,378
<i>Nonhomestead</i>	0	15,466,314	28,677	37,448,365	0	52,943,356	6,653,600	59,596,956
<b>GENOA/HO TR.'82</b>	0	0	0	315,101	0	315,101	0	315,101
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/HO TR.'89</b>	0	0	0	80,178	0	80,178	0	80,178
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/HO TR.'91</b>	0	0	0	527,617	0	527,617	0	527,617
<i>Nonhomestead</i>	0	0	0	17,526	0	17,526	0	17,526
<b>GENOA/HO TR. '96</b>	0	0	0	90,673	0	90,673	0	90,673
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GENOA/PI TR. '97</b>	0	0	0	491,580	0	491,580	0	491,580
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>GREEN OAK</b>	362,665	25,645,921	99,652,554	334,725,688	0	460,386,828	38,682,200	499,069,028
<i>Nonhomestead</i>	0	24,753,106	99,306,278	41,234,248	0	165,293,632	38,682,200	203,975,832
<b>HAMBURG</b>	0	1,594,835	0	148,969,109	0	150,563,944	1,191,710	151,755,654
<i>Nonhomestead</i>	0	1,594,835	0	14,945,440	0	16,540,275	1,191,710	17,731,985
<b>HAM/PI TR.'79</b>	0	0	0	447,620	0	447,620	0	447,620
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>HAM/PI TR.'80</b>	0	0	0	74,669	0	74,669	0	74,669
<i>Nonhomestead</i>	0	0	0	0	0	0	0	0
<b>HAM/PI TR.'92</b>	0	0	0	16,430,389	0	16,430,389	450	16,430,839
<i>Nonhomestead</i>	0	0	0	2,155,109	0	2,155,109	450	2,155,559
<b>BRIGHTON CITY</b>	0	139,489,820	22,636,660	222,155,290	0	384,281,770	37,401,680	421,683,450
<i>Nonhomestead</i>	0	138,940,670	22,636,660	26,453,370	0	188,030,700	37,401,680	225,432,380
<b>TOTAL</b>	893,597	247,123,997	136,652,631	1,708,589,697	0	2,093,259,922	106,400,192	2,199,660,114
<i>Nonhomestead</i>	0	244,071,181	136,306,355	169,347,423	0	549,724,959	106,400,192	656,125,151

**47010 BRIGHTON SCHOOLS**  
**2006 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	13,020,401	3,894,823	0	5,555,328	22,470,552
<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	2,622,400	0	0	4,031,200	6,653,600
<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	10,424,900	21,513,700	0	6,743,600	38,682,200
<b>HAMBURG</b>	0	139,790	0	0	1,051,920	1,191,710
<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	450	0	0	0	450
<b>BRIGHTON CITY</b>	0	20,585,680	10,540,200	0	6,275,800	37,401,680
<b>TOTAL</b>	0	46,793,621	35,948,723	0	23,657,848	106,400,192

**47010 BRIGHTON SCHOOLS**

**2006 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	95,267,379	21,668,455	652,695,803	0	769,631,637	22,476,129	792,107,766
<b>BRI/HO TR.'80</b>	0	0	0	1,140,891	0	1,140,891	0	1,140,891
<b>BRI/HO TR.'85</b>	0	0	0	294,312	0	294,312	0	294,312
<b>BRI/HO TR.'87</b>	0	0	0	7,610,901	0	7,610,901	0	7,610,901
<b>BRI/HO TR.'88</b>	0	0	0	1,722,849	0	1,722,849	0	1,722,849
<b>BRI/HO TR. '93</b>	0	0	0	153,394	0	153,394	0	153,394
<b>BRI/HO TR. '96</b>	0	0	0	128,925	0	128,925	0	128,925
<b>GENOA</b>	2,651,500	21,178,400	33,400	509,824,200	0	533,687,500	6,653,600	540,341,100
<b>GEN/HO TR.'82</b>	0	0	0	450,200	0	450,200	0	450,200
<b>GEN/HO TR.'89</b>	0	0	0	112,900	0	112,900	0	112,900
<b>GEN/HO TR.'91</b>	0	0	0	782,000	0	782,000	0	782,000
<b>GEN/HO TR. '96</b>	0	0	0	141,600	0	141,600	0	141,600
<b>GEN/PI TR. '97</b>	0	0	0	751,400	0	751,400	0	751,400
<b>GREEN OAK</b>	1,062,800	35,468,600	123,256,800	420,874,400	0	580,662,600	38,682,200	619,344,800
<b>HAMBURG</b>	0	1,691,980	0	178,169,020	0	179,861,000	1,191,710	181,052,710
<b>HAM/PI TR.'79</b>	0	0	0	523,900	0	523,900	0	523,900
<b>HAM/PI TR.'80</b>	0	0	0	92,200	0	92,200	0	92,200
<b>HAM/PI TR.'92</b>	0	0	0	19,262,700	0	19,262,700	450	19,263,150
<b>BRIGHTON CITY</b>	0	187,406,520	34,183,600	257,277,890	0	478,868,010	37,401,680	516,269,690
<b>TOTAL</b>	3,714,300	341,012,879	179,142,255	2,052,009,485	0	2,575,878,919	106,405,769	2,682,284,688

**47010 BRIGHTON SCHOOLS**

**2006 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	13,025,978	3,894,823	0	5,555,328	22,476,129
<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	2,622,400	0	0	4,031,200	6,653,600
<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	10,424,900	21,513,700	0	6,743,600	38,682,200
<b>HAMBURG</b>	0	139,790	0	0	1,051,920	1,191,710
<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	450	0	0	0	450
<b>BRIGHTON CITY</b>	0	20,585,680	10,540,200	0	6,275,800	37,401,680
<b>TOTAL</b>	0	46,799,198	35,948,723	0	23,657,848	106,405,769



## BRIGHTON SCHOOL DISTRICT TOP 10 TAXABLE VALUES

2006

NAME	SEV - IFT	TAXABLE - IFT	SEV ADVALOREM	TAXABLE ADVALOREM
1. GORDON FOODS - 201 & 251			27,981,106	26,192,344
2. DETROIT EDISON - 301 & 551			14,906,015	14,608,562
3. BRIGHTON INTERIOR SYSTEMS - 301 & 351	9,546,500	9,259,650	2,408,600	2,073,198
4. BRIGHTON MALL - 201			12,308,100	7,847,080
5. CONSUMERS ENERGY - 301 & 551			7,375,883	7,360,683
6. COSTCO WHOLESALE CORP - 201 & 251			7,590,200	7,149,731
7. MEIJER, INC - 201 & 251			8,468,300	7,085,310
8. LEE ROAD, LLC - 301			7,259,400	6,994,326
9. BRIGHTON HOLDINGS, LLC - 201			8,138,600	6,828,420
10. VENTAS BRIGHTON, LLC - 201			5,826,500	5,826,318
<b>TOTALS:</b>	9,546,500	9,259,650	102,262,704	91,965,972

TOTAL SEV INCLUDES IFT & ADVALOREM  
TOTAL TAXABLE INCLUDES IFT & ADVALOREM