

# LIVINGSTON COUNTY

## HEADLEE RECAP

### TOWNSHIP TOTALS AND COUNTY TOTALS

UNIT CODE	UNIT	2005 TAXABLE VALUE	2006 TAXABLE VALUE	TAXABLE VALUE OF LOSSES	TAXABLE VALUE OF ADDITIONS	2006 MILLAGE REDUCTION FRACTION
01	Brighton Township	949,731,987	1,013,086,299	9,276,279	38,459,731	0.9968
02	Cohoctah Township	111,570,685	116,771,278	724,229	2,304,350	1.0003
03	Conway Township	108,447,780	117,130,240	183,750	4,681,160	0.9946
04	Deerfield Township	145,622,151	157,204,753	785,195	4,714,236	0.9812
05	Genoa Township	1,047,024,123	1,114,615,407	8,534,094	43,103,570	1.0012
06	Green Oak Township	844,923,768	900,865,328	13,126,672	44,383,883	1.0032
07	Hamburg Township	920,036,655	990,725,727	5,697,482	35,785,356	0.9891
08	Handy Township	224,837,360	261,813,526	1,168,111	28,079,089	0.9885
09	Hartland Township	600,994,361	658,440,343	1,543,479	36,409,767	0.9955
10	Howell Township	311,354,798	328,993,505	8,753,968	15,256,979	0.9963
11	Iosco Township	117,710,247	127,693,833	269,653	3,819,476	0.9794
12	Marion Township	379,855,534	416,218,601	1,924,066	24,357,411	0.9963
13	Oceola Township	418,365,236	466,422,114	901,752	28,727,019	0.9853
14	Putnam Township	304,809,710	323,468,290	2,288,760	6,146,705	0.9848
15	Tyrone Township	404,406,452	428,500,814	3,117,586	13,384,246	0.9986
16	Unadilla Township	104,804,493	112,600,704	1,413,378	3,759,671	0.9813
51	Brighton City	386,465,350	421,683,450	5,183,712	24,403,013	0.9914
52	Howell City	376,574,231	392,267,834	11,084,659	14,065,301	0.9983
53	Fenton City	0	0	0	0	0.0000
	<b>County Totals</b>	<b>7,757,534,921</b>	<b>8,348,502,046</b>	<b>75,976,825</b>	<b>371,840,963</b>	<b>0.9948</b>
	<b>Villages</b>					
	Fowlerville Village	80,586,290	94,740,320	741,503	12,467,217	1.0025
	Pinckney Village	73,426,700	78,221,630	455,768	1,107,060	0.9775

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Conway Township**

2005 Total Taxable Value	108,447,780
Losses	183,750
Additions	4,681,160
2006 Total Taxable Value Based on SEV	117,130,240
2006 Total Taxable Value Based on Assessed Value	117,130,240
2006 Total Taxable Value Based on CEV	117,130,240

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)

108,447,780	-	183,750	x	1.033	=	111,836,743	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9946
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Millage
117,130,240	-	4,681,160	=			112,449,080	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 Total Taxable Value Based on Assessed Value for all Classes	117,130,240					1.0000	
-----						=	-----
2006 Total Taxable Value Based on SEV for all Classes	117,130,240					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 Total Taxable Value based on CEV for all Classes						1.0000	
-----						=	-----
2006 Total Taxable Value based on SEV for all Classes						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)

108,447,780	-	183,750	=	108,264,030			
2005 Total Taxable Value - Losses						0.9628	
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Base Rate
117,130,240	-	4,681,160	=	112,449,080		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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Cohoctah Township**

2005 Total Taxable Value	111,570,685
Losses	724,229
Additions	2,304,350
2006 Total Taxable Value Based on SEV	116,771,278
2006 Total Taxable Value Based on Assessed Value	116,771,278
2006 Total Taxable Value Based on CEV	116,771,278

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)

111,570,685	-	724,229	x	1.033	=	114,504,389	1.0000
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	<del>1.0000</del>
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Millage Reduction Fraction (Headlee)
116,771,278	-	2,304,350	=	114,466,928			

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 Total Taxable Value Based on Assessed Value for all Classes	116,771,278					1.0000	
-----						=	-----
2006 Total Taxable Value Based on SEV for all Classes	116,771,278					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 Total Taxable Value based on CEV for all Classes						1.0000	
-----						=	-----
2006 Total Taxable Value based on SEV for all Classes						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)

111,570,685	-	724,229	=	110,846,456			
						2005 Total Taxable Value - Losses	0.9684
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Base Rate Fraction (Truth in Taxation)
116,771,278	-	2,304,350	=	114,466,928			

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Deerfield Township**

2005 Total Taxable Value	145,622,151
Losses	785,195
Additions	4,714,236
2006 Total Taxable Value Based on SEV	157,204,753
2006 Total Taxable Value Based on Assessed Value	157,204,753
2006 Total Taxable Value Based on CEV	157,204,753

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)

145,622,151	-	785,195	x	1.033	=	149,616,576	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9812
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Millage
157,204,753	-	4,714,236	=	152,490,517			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 Total Taxable Value Based on Assessed Value for all Classes	157,204,753				1.0000	
-----						
2006 Total Taxable Value Based on SEV for all Classes	157,204,753				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 Total Taxable Value based on CEV for all Classes					1.0000	
-----						
2006 Total Taxable Value based on SEV for all Classes					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)

145,622,151	-	785,195	=	144,836,956			
						2005 Total Taxable Value - Losses	0.9498
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Base Rate
157,204,753	-	4,714,236	=	152,490,517			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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Tyrone Township**

2005 Total Taxable Value	404,406,452
Losses	3,117,586
Additions	13,384,246
2006 Total Taxable Value Based on SEV	428,500,814
2006 Total Taxable Value Based on Assessed Value	428,500,814
2006 Total Taxable Value Based on CEV	428,500,814

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)

404,406,452	-	3,117,586	x	1.033	=	414,531,399	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9986
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
428,500,814	-	13,384,246	=			415,116,568	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 Total Taxable Value Based on Assessed Value for all Classes	428,500,814			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	428,500,814			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 Total Taxable Value based on CEV for all Classes		1.0000
-----		
2006 Total Taxable Value based on SEV for all Classes		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)

404,406,452	-	3,117,586	=	401,288,866			
						2005 Total Taxable Value - Losses	0.9667
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction
428,500,814	-	13,384,246	=	415,116,568			(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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Handy Township**

2005 Total Taxable Value	224,837,360
Losses	1,168,111
Additions	28,079,089
2006 Total Taxable Value Based on SEV	261,813,526
2006 Total Taxable Value Based on Assessed Value	261,794,270
2006 Total Taxable Value Based on CEV	261,813,526

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)

224,837,360	-	1,168,111	x	1.033	=	231,050,334	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9885
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
261,813,526	-	28,079,089	=			233,734,437	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 Total Taxable Value Based on Assessed Value for all Classes	261,794,270			0.9999
-----				
2006 Total Taxable Value Based on SEV for all Classes	261,813,526			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 Total Taxable Value based on CEV for all Classes			1.0000
-----			
2006 Total Taxable Value based on SEV for all Classes			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)

224,837,360	-	1,168,111	=	223,669,249		
					2005 Total Taxable Value - Losses	0.9569
-----						
					2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction (Truth in Taxation)
261,813,526	-	28,079,089	=	233,734,437		

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Howell Township**

2005 Total Taxable Value	311,354,798
Losses	8,753,968
Additions	15,256,979
2006 Total Taxable Value Based on SEV	328,993,505
2006 Total Taxable Value Based on Assessed Value	328,993,505
2006 Total Taxable Value Based on CEV	328,993,505

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)

311,354,798	-	8,753,968	x	1.033	=	312,586,657	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9963
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
328,993,505	-	15,256,979	=	313,736,526			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 Total Taxable Value Based on Assessed Value for all Classes	328,993,505			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	328,993,505			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 Total Taxable Value based on CEV for all Classes				1.0000
-----				
2006 Total Taxable Value based on SEV for all Classes				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)

311,354,798	-	8,753,968	=	302,600,830			
						2005 Total Taxable Value - Losses	0.9645
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction
328,993,505	-	15,256,979	=	313,736,526			(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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
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**LIVINGSTON COUNTY TAXING JURISDICTION: Oceola Township**

2005 Total Taxable Value	418,365,236
Losses	901,752
Additions	28,727,019
2006 Total Taxable Value Based on SEV	466,422,114
2006 Total Taxable Value Based on Assessed Value	466,422,114
2006 Total Taxable Value Based on CEV	466,422,114

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)

$$\frac{418,365,236 - 901,752}{(2005 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.033} = 0.9853$$

2006 Total Taxable Value Based on SEV - Additions	=	2006 Millage Reduction Fraction (Headlee)
466,422,114 - 28,727,019 = 437,695,095		

*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 Total Taxable Value Based on Assessed Value for all Classes	466,422,114	1.0000
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2006 Total Taxable Value Based on SEV for all Classes	466,422,114	2006 Rollback Fraction (Truth in Assessing)
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*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 Total Taxable Value based on CEV for all Classes	1.0000
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2006 Total Taxable Value based on SEV for all Classes	2006 Rollback Fraction (Truth in Co. Equalization)
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*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)

$$\frac{418,365,236 - 901,752}{2005 \text{ Total Taxable Value} - \text{Losses}} = 0.9538$$

2006 Total Taxable Value Based on SEV - Additions	=	2006 Base Rate Fraction (Truth in Taxation)
466,422,114 - 28,727,019 = 437,695,095		

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Hartland Township**

2005 Total Taxable Value	600,994,361
Losses	1,543,479
Additions	36,409,767
2006 Total Taxable Value Based on SEV	658,440,343
2006 Total Taxable Value Based on Assessed Value	658,440,343
2006 Total Taxable Value Based on CEV	658,440,343

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)

$$\begin{array}{rcl}
 600,994,361 & - & 1,543,479 \quad \times \quad 1.033 \quad = \quad 619,232,761 \\
 \text{(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033} & & \\
 \hline
 & & = \quad 0.9955 \\
 \hline
 & & \text{2006 Millage Reduction Fraction (Headlee)}
 \end{array}$$

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)

$$\begin{array}{rcl}
 \text{2006 Total Taxable Value Based on Assessed Value for all Classes} & 658,440,343 & \\
 \hline
 & = & 1.0000 \\
 \hline
 \text{2006 Total Taxable Value Based on SEV for all Classes} & 658,440,343 & \\
 & & \text{2006 Rollback Fraction (Truth in Assessing)}
 \end{array}$$

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)

$$\begin{array}{rcl}
 \text{2006 Total Taxable Value based on CEV for all Classes} & & 1.0000 \\
 \hline
 & = & \\
 \hline
 \text{2006 Total Taxable Value based on SEV for all Classes} & & \text{2006 Rollback Fraction (Truth in Co. Equalization)}
 \end{array}$$

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)

$$\begin{array}{rcl}
 600,994,361 & - & 1,543,479 \quad = \quad 599,450,882 \\
 \text{2005 Total Taxable Value - Losses} & & \\
 \hline
 & & = \quad 0.9637 \\
 \hline
 & & \text{2006 Base Rate Fraction (Truth in Taxation)}
 \end{array}$$

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

**LIVINGSTON COUNTY TAXING JURISDICTION:      Iosco Township**

2005 Total Taxable Value	117,710,247
Losses	269,653
Additions	3,819,476
2006 Total Taxable Value Based on SEV	127,693,833
2006 Total Taxable Value Based on Assessed Value	127,693,833
2006 Total Taxable Value Based on CEV	127,693,833

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)

117,710,247	-	269,653	x	1.033	=	121,316,134	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9794
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
127,693,833	-	3,819,476	=			123,874,357	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 Total Taxable Value Based on Assessed Value for all Classes	127,693,833			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	127,693,833			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 Total Taxable Value based on CEV for all Classes			1.0000
-----			
2006 Total Taxable Value based on SEV for all Classes			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)

117,710,247	-	269,653	=	117,440,594	
					0.9481
-----					
					2006 Base Rate Fraction (Truth in Taxation)
2006 Total Taxable Value Based on SEV - Additions					
127,693,833	-	3,819,476	=	123,874,357	

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Marion Township**

2005 Total Taxable Value	379,855,534
Losses	1,924,066
Additions	24,357,411
2006 Total Taxable Value Based on SEV	416,218,601
2006 Total Taxable Value Based on Assessed Value	416,218,601
2006 Total Taxable Value Based on CEV	416,218,601

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)

379,855,534	-	1,924,066	x	1.033	=	390,403,206	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9963
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
416,218,601	-	24,357,411	=			391,861,190	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 Total Taxable Value Based on Assessed Value for all Classes	416,218,601			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	416,218,601			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 Total Taxable Value based on CEV for all Classes			1.0000
-----			
2006 Total Taxable Value based on SEV for all Classes			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)

379,855,534	-	1,924,066	=	377,931,468		
					2005 Total Taxable Value - Losses	0.9645
-----						
					2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction
416,218,601	-	24,357,411	=	391,861,190		
						(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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION:      Genoa Township**

2005 Total Taxable Value	1,047,024,123
Losses	8,534,094
Additions	43,103,570
2006 Total Taxable Value Based on SEV	1,114,615,407
2006 Total Taxable Value Based on Assessed Value	1,114,615,407
2006 Total Taxable Value Based on CEV	1,114,615,407

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)

1,047,024,123	-	8,534,094	x	1.033	=	1,072,760,200	1.0000
(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033							<del>1.0012</del>
-----							
2006 Total Taxable Value Based on SEV - Additions						=	2006 Millage Reduction Fraction (Headlee)
1,114,615,407	-	43,103,570	=	1,071,511,837			

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 Total Taxable Value Based on Assessed Value for all Classes	1,114,615,407	=	1.0000
-----			
2006 Total Taxable Value Based on SEV for all Classes	1,114,615,407	=	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 Total Taxable Value based on CEV for all Classes	=	1.0000
-----		
2006 Total Taxable Value based on SEV for all Classes	=	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)

1,047,024,123	-	8,534,094	=	1,038,490,029	0.9692
2005 Total Taxable Value - Losses					
-----					
2006 Total Taxable Value Based on SEV - Additions					
1,114,615,407	-	43,103,570	=	1,071,511,837	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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Brighton Township**

2005 Total Taxable Value	949,731,987
Losses	9,276,279
Additions	38,459,731
2006 Total Taxable Value Based on SEV	1,013,086,299
2006 Total Taxable Value Based on Assessed Value	1,013,086,299
2006 Total Taxable Value Based on CEV	1,013,086,299

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)

$$\frac{949,731,987 - 9,276,279 \times 1.033}{(2005 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.033} = 0.9968$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{1,013,086,299 - 38,459,731} = \frac{2006 \text{ Millage Reduction Fraction (Headlee)}}{974,626,568}$$

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)

$$\frac{2006 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{1,013,086,299} = 1.0000$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV for all Classes}}{1,013,086,299} = \frac{2006 \text{ Rollback Fraction (Truth in Assessing)}}{2006 \text{ Rollback Fraction (Truth in Assessing)}}$$

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)

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

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

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)

$$\frac{949,731,987 - 9,276,279}{2005 \text{ Total Taxable Value} - \text{Losses}} = 0.9649$$

$$\frac{2006 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{1,013,086,299 - 38,459,731} = \frac{2006 \text{ Base Rate Fraction (Truth in Taxation)}}{974,626,568}$$

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Unadilla Township**

2005 Total Taxable Value	104,804,493
Losses	1,413,378
Additions	3,759,671
2006 Total Taxable Value Based on SEV	112,600,704
2006 Total Taxable Value Based on Assessed Value	112,600,704
2006 Total Taxable Value Based on CEV	112,600,704

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)

104,804,493	-	1,413,378	x	1.033	=	106,803,022	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9813
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
112,600,704	-	3,759,671	=			108,841,033	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 Total Taxable Value Based on Assessed Value for all Classes	112,600,704			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	112,600,704			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 Total Taxable Value based on CEV for all Classes				1.0000
-----				
2006 Total Taxable Value based on SEV for all Classes				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)

104,804,493	-	1,413,378	=	103,391,115			
						2005 Total Taxable Value - Losses	0.9499
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate
112,600,704	-	3,759,671	=	108,841,033			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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Putnam Township**

2005 Total Taxable Value	304,809,710
Losses	2,288,760
Additions	6,146,705
2006 Total Taxable Value Based on SEV	323,468,290
2006 Total Taxable Value Based on Assessed Value	323,468,290
2006 Total Taxable Value Based on CEV	323,468,290

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)

304,809,710	-	2,288,760	x	1.033	=	312,504,141	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9848
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
323,468,290	-	6,146,705	=			317,321,585	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 Total Taxable Value Based on Assessed Value for all Classes	323,468,290			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	323,468,290			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 Total Taxable Value based on CEV for all Classes			1.0000
-----			
2006 Total Taxable Value based on SEV for all Classes			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)

304,809,710	-	2,288,760	=	302,520,950	
					2005 Total Taxable Value - Losses
-----					
					2006 Base Rate Fraction
323,468,290	-	6,146,705	=	317,321,585	(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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Hamburg Township**

2005 Total Taxable Value	920,036,655
Losses	5,697,482
Additions	35,785,356
2006 Total Taxable Value Based on SEV	990,725,727
2006 Total Taxable Value Based on Assessed Value	990,725,727
2006 Total Taxable Value Based on CEV	990,725,727

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)

920,036,655	-	5,697,482	x	1.033	=	944,512,366	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9891
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
990,725,727	-	35,785,356	=	954,940,371			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 Total Taxable Value Based on Assessed Value for all Classes	990,725,727			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	990,725,727			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 Total Taxable Value based on CEV for all Classes		1.0000
-----		
2006 Total Taxable Value based on SEV for all Classes		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)

920,036,655	-	5,697,482	=	914,339,173		
					2005 Total Taxable Value - Losses	0.9575
-----						
					2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate
990,725,727	-	35,785,356	=	954,940,371		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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Green Oak Township**

2005 Total Taxable Value	844,923,768
Losses	13,126,672
Additions	44,383,883
2006 Total Taxable Value Based on SEV	900,865,328
2006 Total Taxable Value Based on Assessed Value	900,865,328
2006 Total Taxable Value Based on CEV	900,865,328

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)

$$844,923,768 - 13,126,672 \times 1.033 = 859,246,400 \quad 1.0000$$

$$(2005 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.033 \quad \underline{1.0032}$$

---


$$2006 \text{ Total Taxable Value Based on SEV} - \text{Additions} \quad = \quad 2006 \text{ Millage Reduction Fraction (Headlee)}$$

$$900,865,328 - 44,383,883 = 856,481,445$$

*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)

$$2006 \text{ Total Taxable Value Based on Assessed Value for all Classes} \quad 900,865,328 \quad = \quad 1.0000$$

---


$$2006 \text{ Total Taxable Value Based on SEV for all Classes} \quad 900,865,328 \quad = \quad 2006 \text{ Rollback Fraction (Truth in Assessing)}$$

*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)

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

---


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

*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)

$$844,923,768 - 13,126,672 = 831,797,096 \quad 0.9712$$

$$2005 \text{ Total Taxable Value} - \text{Losses} \quad \underline{\hspace{10em}}$$

---


$$2006 \text{ Total Taxable Value Based on SEV} - \text{Additions} \quad = \quad 2006 \text{ Base Rate Fraction (Truth in Taxation)}$$

$$900,865,328 - 44,383,883 = 856,481,445$$

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Howell City**

2005 Total Taxable Value	376,574,231
Losses	11,084,659
Additions	14,065,301
2006 Total Taxable Value Based on SEV	392,267,834
2006 Total Taxable Value Based on Assessed Value	392,267,834
2006 Total Taxable Value Based on CEV	392,267,834

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)

376,574,231	-	11,084,659	x	1.033	=	377,550,728	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9983
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
392,267,834	-	14,065,301	=	378,202,533			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 Total Taxable Value Based on Assessed Value for all Classes	392,267,834			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	392,267,834			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 Total Taxable Value based on CEV for all Classes		1.0000
-----		
2006 Total Taxable Value based on SEV for all Classes		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)

376,574,231	-	11,084,659	=	365,489,572		
					2005 Total Taxable Value - Losses	0.9664
-----						
					2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction
392,267,834	-	14,065,301	=	378,202,533		(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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Brighton City**

2005 Total Taxable Value	386,465,350
Losses	5,183,712
Additions	24,403,013
2006 Total Taxable Value Based on SEV	421,683,450
2006 Total Taxable Value Based on Assessed Value	421,683,450
2006 Total Taxable Value Based on CEV	421,683,450

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)

386,465,350	-	5,183,712	x	1.033	=	393,863,932	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9914
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
421,683,450	-	24,403,013	=			397,280,437	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 Total Taxable Value Based on Assessed Value for all Classes	421,683,450			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	421,683,450			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 Total Taxable Value based on CEV for all Classes			1.0000
-----			
2006 Total Taxable Value based on SEV for all Classes			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)

386,465,350	-	5,183,712	=	381,281,638		
					2005 Total Taxable Value - Losses	0.9597
-----						
					2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate Fraction (Truth in Taxation)
421,683,450	-	24,403,013	=	397,280,437		

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Fowlerville Village**

2005 Total Taxable Value	80,586,290
Losses	741,503
Additions	12,467,217
2006 Total Taxable Value Based on SEV	94,740,320
2006 Total Taxable Value Based on Assessed Value	94,740,320
2006 Total Taxable Value Based on CEV	94,740,320

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)

80,586,290	-	741,503	x	1.033	=	82,479,665	1.0000
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	<del>1.0025</del>
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Millage
94,740,320	-	12,467,217	=	82,273,103			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 Total Taxable Value Based on Assessed Value for all Classes	94,740,320	=	1.0000
-----			-----
2006 Total Taxable Value Based on SEV for all Classes	94,740,320		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 Total Taxable Value based on CEV for all Classes	=	1.0000
-----		-----
2006 Total Taxable Value based on SEV for all Classes		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)

80,586,290	-	741,503	=	79,844,787	0.9705		
						2005 Total Taxable Value - Losses	
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Base Rate
94,740,320	-	12,467,217	=	82,273,103			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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Pinckney Village**

2005 Total Taxable Value	73,426,700
Losses	455,768
Additions	1,107,060
2006 Total Taxable Value Based on SEV	78,221,630
2006 Total Taxable Value Based on Assessed Value	78,221,630
2006 Total Taxable Value Based on CEV	78,221,630

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)

73,426,700	-	455,768	x	1.033	=	75,378,973	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	0.9775
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Millage
78,221,630	-	1,107,060	=	77,114,570			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 Total Taxable Value Based on Assessed Value for all Classes	78,221,630			1.0000
-----				
2006 Total Taxable Value Based on SEV for all Classes	78,221,630			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 Total Taxable Value based on CEV for all Classes				1.0000
-----				
2006 Total Taxable Value based on SEV for all Classes				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)

73,426,700	-	455,768	=	72,970,932			
						2005 Total Taxable Value - Losses	0.9463
-----							
						2006 Total Taxable Value Based on SEV - Additions	2006 Base Rate
78,221,630	-	1,107,060	=	77,114,570			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 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Fenton City**

2005 Total Taxable Value	0
Losses	0
Additions	0
2006 Total Taxable Value Based on SEV	0
2006 Total Taxable Value Based on Assessed Value	0
2006 Total Taxable Value Based on CEV	0

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)

0	-	0	x	1.033	=	0	
						(2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions							2006 Millage Reduction Fraction (Headlee)
0	-	0	=			0	0.0000

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 Total Taxable Value Based on Assessed Value for all Classes	0					0.0000	
-----						=	-----
2006 Total Taxable Value Based on SEV for all Classes						0	
						=	2006 Rollback Fraction (Truth in Assessing)
							0.0000

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 Total Taxable Value based on CEV for all Classes						0.0000	
-----						=	-----
2006 Total Taxable Value based on SEV for all Classes						0	
						=	2006 Rollback Fraction (Truth in Co. Equalization)
							0.0000

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)

0	-	0	=	0			
						2005 Total Taxable Value - Losses	
-----						=	-----
2006 Total Taxable Value Based on SEV - Additions						2006 Base Rate Fraction (Truth in Taxation)	
0	-	0	=	0		0.0000	

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

**LIVINGSTON COUNTY TAXING JURISDICTION: Livingston County**

2005 Total Taxable Value	7,757,534,921
Losses	75,976,825
Additions	371,840,963
2006 Total Taxable Value Based on SEV	8,348,502,046
2006 Total Taxable Value Based on Assessed Value	8,348,482,790
2006 Total Taxable Value Based on CEV	8,348,502,046

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)

7,757,534,921 - 75,976,825 x 1.033 = 7,935,049,513 (2005 Total Taxable Value - Losses) X Inflation Rate of 1.033	=	0.9948
-----		
2006 Total Taxable Value Based on SEV - Additions 8,348,502,046 - 371,840,963 = 7,976,661,083	=	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 Total Taxable Value Based on Assessed Value for all Classes	8,348,482,790	=	1.0000
-----			
2006 Total Taxable Value Based on SEV for all Classes	8,348,502,046	=	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 Total Taxable Value based on CEV for all Classes	=	1.0000
-----		
2006 Total Taxable Value based on SEV for all Classes	=	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)

7,757,534,921 - 75,976,825 = 7,681,558,096 2005 Total Taxable Value - Losses	=	0.9630
-----		
2006 Total Taxable Value Based on SEV - Additions 8,348,502,046 - 371,840,963 = 7,976,661,083	=	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.