

**2010 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION:**

**Howell School District**

2009 Total Taxable Value	2,394,504,163
Losses	31,464,308
Additions	40,707,020
2010 Total Taxable Value Based on SEV	2,200,060,204
2010 Total Taxable Value Based on Assessed Value	2,200,060,204
2010 Total Taxable Value Based on CEV	2,200,060,204

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)

$$2,394,504,163 - 31,464,308 \times 0.997 = 2,355,950,735 \quad 1.0000$$

(2009 Total Taxable Value - Losses) X Inflation Rate of 0.997 1.0910

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2010 Total Taxable Value Based on SEV - Additions	=	2010 Millage Reduction Fraction (Headlee)
2,200,060,204 - 40,707,020 = 2,159,353,184		

*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 2010 only)

2010 Total Taxable Value Based on Assessed Value for all Classes	=	1.0000
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2010 Total Taxable Value Based on SEV for all Classes	=	2010 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 2010 only)

2010 Total Taxable Value based on CEV for all Classes	=	1.0000
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2010 Total Taxable Value based on SEV for all Classes	=	2010 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 2009 only)

$$2,394,504,163 - 31,464,308 = 2,363,039,855 \quad 1.0943$$

2009 Total Taxable Value - Losses

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2010 Total Taxable Value Based on SEV - Additions	=	2010 Base Rate Fraction (Truth in Taxation)
2,200,060,204 - 40,707,020 = 2,159,353,184		

*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.

**2010****LIVINGSTON COUNTY****HEADLEE RECAP****Howell School District - 47070**

<b>Assessment Jurisdiction</b>	<b>2009 Taxable</b>	<b>Losses</b>	<b>Additions</b>	<b>2010 Taxable</b>
<b>Brighton Twp.</b>	86,522,114	133,280	531,971	81,726,006
<b>Cohoctah Twp.</b>	59,556,178	578,670	395,100	52,084,289
<b>Deerfield Twp.</b>	43,652,570	46,251	327,763	41,264,759
HA TR '00	13,420	0	0	13,379
Township Total:	<u>43,665,990</u>	<u>46,251</u>	<u>327,763</u>	<u>41,278,138</u>
<b>Genoa Twp.</b>	640,036,768	7,256,997	11,807,839	589,187,025
<b>Handy Twp.</b>	1,133,550	620	136,230	1,132,350
<b>Howell Twp.</b>	341,379,973	9,623,054	8,599,429	318,301,099
<b>Iosco Twp.</b>	26,796,062	39,071	153,864	22,720,173
<b>Marion Twp.</b>	413,060,152	1,710,760	3,054,285	376,302,802
<b>Oceola Twp.</b>	390,435,669	4,950,866	7,618,879	357,121,011
<b>Putnam Twp.</b>	11,454,820	88,509	99,560	11,345,200
PI TR '93	105,250	0	0	78,880
Township Total:	<u>11,560,070</u>	<u>88,509</u>	<u>99,560</u>	<u>11,424,080</u>
<b>Howell City</b>	380,357,637	7,036,230	7,982,100	348,783,231
<b>COUNTY TOTAL:</b>	<u><u>2,394,504,163</u></u>	<u><u>31,464,308</u></u>	<u><u>40,707,020</u></u>	<u><u>2,200,060,204</u></u>

**2010 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
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**LIVINGSTON COUNTY TAXING JURISDICTION:**

**Howell School District - Non Homestead**

2009 Total Taxable Value	755,175,914
Losses	4,279,027
Additions	16,183,277
2010 Total Taxable Value Based on SEV	703,462,212
2010 Total Taxable Value Based on Assessed Value	703,462,212
2010 Total Taxable Value Based on CEV	703,462,212

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)**

$$755,175,914 - 4,279,027 \times 0.997 = 748,644,196 \quad 1.0000$$

(2009 Total Taxable Value - Losses) X Inflation Rate of 0.997 ~~1.0893~~

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2010 Total Taxable Value Based on SEV - Additions	=	2010 Millage Reduction Fraction (Headlee)
703,462,212 - 16,183,277 = 687,278,935		

*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 2010 only)**

2010 Total Taxable Value Based on Assessed Value for all Classes	=	1.0000
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2010 Total Taxable Value Based on SEV for all Classes	=	2010 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 2010 only)**

2010 Total Taxable Value based on CEV for all Classes	=	1.0000
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2010 Total Taxable Value based on SEV for all Classes	=	2010 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 2009 only)**

$$755,175,914 - 4,279,027 = 750,896,887 \quad 1.0926$$

2009 Total Taxable Value - Losses

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2010 Total Taxable Value Based on SEV - Additions	=	2010 Base Rate Fraction (Truth in Taxation)
703,462,212 - 16,183,277 = 687,278,935		

*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.

**2010  
LIVINGSTON COUNTY  
HEADLEE RECAP**

**Howell School District - 47070**

<b>Assessment Jurisdiction</b>	<b><i>2009 Non Homestead</i></b>	<b>Losses</b>	<b>Additions</b>	<b><i>2010 Non Homestead</i></b>
<b>Brighton Twp.</b>	20,312,224	20,511	203,116	19,777,891
<b>Cohoctah Twp.</b>	6,419,566	8,223	102,600	5,937,032
<b>Deerfield Twp.</b>	6,542,482	26,251	287,783	6,435,048
<b>Genoa Twp.</b>	266,892,824	468,958	3,440,678	246,394,252
<b>Handy Twp.</b>	206,300	620	136,230	207,970
<b>Howell Twp.</b>	128,748,881	492,176	1,517,177	121,425,791
<b>Iosco Twp.</b>	2,338,927	19,589	10,418	2,196,300
<b>Marion Twp.</b>	59,841,515	865,723	780,885	56,892,156
<b>Oceola Twp.</b>	68,577,361	1,794,340	4,394,700	64,939,739
<b>Putnam Twp.</b>	1,142,810	43,010	94,490	1,182,910
<b>Howell City</b>	194,153,024	539,626	5,215,200	178,073,123
<b>COUNTY TOTAL NON HOMESTEAD:</b>	<b>755,175,914</b>	<b>4,279,027</b>	<b>16,183,277</b>	<b>703,462,212</b>

**47070 HOWELL SCHOOLS**

**2010 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	8,450,953	0	71,721,455	0	80,172,408	1,553,598	81,726,006
<i>Non-P.R.E.</i>	0	8,450,953	0	10,496,745	0	18,947,698	830,193	19,777,891
<b>COHOCTAH</b>	4,733,105	1,259,399	31,118	44,109,467	0	50,133,089	1,951,200	52,084,289
<i>Non-P.R.E.</i>	0	1,252,101	15,082	3,171,449	0	4,438,632	1,498,400	5,937,032
<b>DEERFIELD</b>	3,327,483	0	145,826	35,938,135	0	39,411,444	1,853,315	41,264,759
<i>Non-P.R.E.</i>	344,537	0	145,826	4,106,437	0	4,596,800	1,838,248	6,435,048
<b>DEER/HA TR. '00</b>	0	0	0	13,379	0	13,379	0	13,379
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
<b>GENOA</b>	2,130,533	157,608,830	34,584,475	341,503,587	0	535,827,425	53,359,600	589,187,025
<i>Non-P.R.E.</i>	93,621	155,315,636	34,584,475	39,179,420	0	229,173,152	17,221,100	246,394,252
<b>HANDY</b>	811,470	0	61,240	77,350	0	950,060	182,290	1,132,350
<i>Non-P.R.E.</i>	0	0	25,680	0	0	25,680	182,290	207,970
<b>HOWELL</b>	7,994,750	59,772,311	30,468,449	174,990,189	0	273,225,699	45,075,400	318,301,099
<i>Non-P.R.E.</i>	58,068	59,391,179	30,468,449	20,893,295	0	110,810,991	10,614,800	121,425,791
<b>IOSCO</b>	1,633,547	103,966	48,907	19,917,040	0	21,703,460	1,016,713	22,720,173
<i>Non-P.R.E.</i>	0	103,966	16,401	1,101,695	0	1,222,062	974,238	2,196,300
<b>MARION</b>	8,594,781	8,544,874	1,016,630	340,155,017	0	358,311,302	17,991,500	376,302,802
<i>Non-P.R.E.</i>	145,580	8,281,912	859,449	31,477,015	0	40,763,956	16,128,200	56,892,156
<b>OCEOLA</b>	6,162,219	14,494,191	379,066	320,427,174	0	341,462,650	15,658,361	357,121,011
<i>Non-P.R.E.</i>	118,725	14,494,191	379,066	37,308,596	0	52,300,578	12,639,161	64,939,739
<b>PUTNAM</b>	364,060	112,790	0	10,578,480	0	11,055,330	289,870	11,345,200
<i>Non-P.R.E.</i>	0	112,790	0	781,700	0	894,490	288,420	1,182,910
<b>PUT/PI TR.'93</b>	0	0	0	78,880	0	78,880	0	78,880
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
<b>HOWELL CITY</b>	0	108,442,930	36,057,607	159,396,594	0	303,897,131	44,886,100	348,783,231
<i>Non-P.R.E.</i>	0	107,289,530	36,057,607	28,151,986	0	171,499,123	6,574,000	178,073,123
<b>TOTAL</b>	35,751,948	358,790,244	102,793,318	1,518,906,747	0	2,016,242,257	183,817,947	2,200,060,204
<i>Non-P.R.E.</i>	760,531	354,692,258	102,552,035	176,668,338	0	634,673,162	68,789,050	703,462,212

**47070 HOWELL SCHOOLS**  
**2010 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	723,405	0	0	830,193	1,553,598
<i>Non-P.R.E.</i>	0	0	0	0	830,193	830,193
<b>COHOCTAH</b>	0	417,500	35,300	0	1,498,400	1,951,200
<i>Non-P.R.E.</i>	0	0	0	0	1,498,400	1,498,400
<b>DEERFIELD</b>	0	15,067	0	0	1,838,248	1,853,315
<i>Non-P.R.E.</i>	0	0	0	0	1,838,248	1,838,248
<b>DEER/HAR TR. '00</b>	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
<b>GENOA</b>	0	26,299,900	9,838,600	0	17,221,100	53,359,600
<i>Non-P.R.E.</i>	0	0	0	0	17,221,100	17,221,100
<b>HANDY</b>	0	0	0	0	182,290	182,290
<i>Non-P.R.E.</i>	0	0	0	0	182,290	182,290
<b>HOWELL</b>	0	14,345,900	20,114,700	0	10,614,800	45,075,400
<i>Non-P.R.E.</i>	0	0	0	0	10,614,800	10,614,800
<b>IOSCO</b>	0	42,475	0	0	974,238	1,016,713
<i>Non-P.R.E.</i>	0	0	0	0	974,238	974,238
<b>MARION</b>	0	1,825,000	38,300	0	16,128,200	17,991,500
<i>Non-P.R.E.</i>	0	0	0	0	16,128,200	16,128,200
<b>OCEOLA</b>	0	3,017,600	1,600	0	12,639,161	15,658,361
<i>Non-P.R.E.</i>	0	0	0	0	12,639,161	12,639,161
<b>PUTNAM</b>	0	1,450	0	0	288,420	289,870
<i>Non-P.R.E.</i>	0	0	0	0	288,420	288,420
<b>PUT/PI TR.'93</b>	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
<b>HOWELL CITY</b>	0	9,779,500	28,532,600	0	6,574,000	44,886,100
<i>Non-P.R.E.</i>	0	0	0	0	6,574,000	6,574,000
<b>TOTAL</b>	0	56,467,797	58,561,100	0	68,789,050	183,817,947
<i>Non-P.R.E.</i>	0	0	0	0	68,789,050	68,789,050

## 47070 HOWELL SCHOOLS

### 2010 EQUALIZED VALUE

UNIT	AG.	COMM.	IND.	RES.	DEV.	TOTAL REAL	TOTAL PER. PROPERTY	GRAND TOTAL
<b>BRIGHTON</b>	0	9,868,724	0	76,255,738	0	86,124,462	1,553,598	87,678,060
<b>COHOCTAH</b>	10,111,100	2,921,400	124,800	48,412,200	0	61,569,500	1,951,200	63,520,700
<b>DEERFIELD</b>	7,637,575	0	627,250	40,593,550	0	48,858,375	1,853,315	50,711,690
<b>DEER/HA TR. '00</b>	0	0	0	24,024	0	24,024	0	24,024
<b>GENOA</b>	6,338,500	186,696,700	37,698,100	367,000,470	0	597,733,770	53,359,600	651,093,370
<b>HANDY</b>	1,719,020	0	213,890	83,610	0	2,016,520	354,910	2,371,430
<b>HOWELL</b>	21,574,000	85,049,400	32,869,000	196,815,600	0	336,308,000	45,075,400	381,383,400
<b>IOSCO</b>	3,374,465	104,220	192,902	20,798,830	0	24,470,417	1,018,887	25,489,304
<b>MARION</b>	21,934,500	11,779,800	1,780,800	372,747,025	0	408,242,125	17,991,500	426,233,625
<b>OCEOLA</b>	15,515,200	20,823,700	394,800	333,776,900	0	370,510,600	15,940,900	386,451,500
<b>PUTNAM</b>	1,028,480	112,790	0	11,662,870	0	12,804,140	289,870	13,094,010
<b>PUT/PI TR.'93</b>	0	0	0	78,880	0	78,880	0	78,880
<b>HOWELL CITY</b>	0	133,125,700	38,364,000	165,925,900	0	337,415,600	44,886,100	382,301,700
<b>TOTAL</b>	89,232,840	450,482,434	112,265,542	1,634,175,597	0	2,286,156,413	184,275,280	2,470,431,693

## 47070 HOWELL SCHOOLS

### 2010 EQUALIZED VALUE \* PERSONAL PROPERTY

UNIT	AG.	COMM.	IND.	RES.	UTIL.	TOTAL PER. PROPERTY
BRIGHTON	0	723,405	0	0	830,193	1,553,598
COHOCTAH	0	417,500	35,300	0	1,498,400	1,951,200
DEERFIELD	0	15,067	0	0	1,838,248	1,853,315
DEER/HAR TR. '00	0	0	0	0	0	0
GENOA	0	26,299,900	9,838,600	0	17,221,100	53,359,600
HANDY	0	0	0	0	354,910	354,910
HOWELL	0	14,345,900	20,114,700	0	10,614,800	45,075,400
IOSCO	0	42,475	0	0	976,412	1,018,887
MARION	0	1,825,000	38,300	0	16,128,200	17,991,500
OCEOLA	0	3,017,600	1,600	0	12,921,700	15,940,900
PUTNAM	0	1,450	0	0	288,420	289,870
PUT/PI TR.'93	0	0	0	0	0	0
HOWELL CITY	0	9,779,500	28,532,600	0	6,574,000	44,886,100
<b>TOTAL</b>	<b>0</b>	<b>56,467,797</b>	<b>58,561,100</b>	<b>0</b>	<b>69,246,383</b>	<b>184,275,280</b>



LIVINGSTON COUNTY

HOWELL SCHOOL DISTRICT TOP 10 TAXABLE VALUES

2010

NAME	SEV-IFT	TAXABLE-IFT	SEV - ADVALOREM	TAXABLE - ADVALOREM
1. DETROIT EDISON CO. - 301 & 551			31,547,718	31,288,742
2. OGIHARA AMERICA CORPORATION - 301 & 351			26,297,900	26,055,999
3. TANGER - 201 & 251			20,983,900	20,104,719
4. PEPSI/PBG MICHIGAN - 301 & 351	7,302,500	7,285,977	9,913,192	9,645,189
5. CITIZENS INSURANCE COMPANY - 201 & 251			18,137,000	16,458,880
6. CONSUMERS ENERGY COMPANY - 301 & 351			16,461,187	15,857,018
7. INTIER AUTOMOTIVE ATREUM HOWELL - 351 GRAND ATOMA ASSOCIATES - 301			14,409,200	14,332,586
8. INTERNATIONAL TRANSMISSION - 201,301 & 551			13,132,970	12,479,117
9. MEIJER - 201 & 251			9,572,400	8,933,043
10. BURWICK FARMS APARTMENTS - 201 & 251			7,917,700	7,917,700
<b>TOTALS:</b>	<b>7,302,500</b>	<b>7,285,977</b>	<b>168,373,167</b>	<b>163,072,993</b>