

**2008 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTIONS
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

LIVINGSTON COUNTY TAXING JURISDICTION: Hartland School District

2007 Total Taxable Value	1,230,491,341
Losses	8,221,489
Additions	21,439,642
2008 Total Taxable Value Based on SEV	1,227,124,380
2008 Total Taxable Value Based on Assessed Value	1,225,178,156
2008 Total Taxable Value Based on CEV	1,227,124,380

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)

$$1,230,491,341 - 8,221,489 \times 1.023 = 1,250,382,059 \quad 1.0000$$

$$(2007 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.023 \quad 1.0374$$

$$1,227,124,380 - 21,439,642 = 1,205,684,738 \quad 2008 \text{ Millage Reduction Fraction (Headlee)}$$

*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 2008 only)

$$\frac{2008 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2008 \text{ Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

2008 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 2008 only)

$$\frac{2008 \text{ Total Taxable Value based on CEV for all Classes}}{2008 \text{ Total Taxable Value based on SEV for all Classes}} = 1.0000$$

2008 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 2007 only)

$$1,230,491,341 - 8,221,489 = 1,222,269,852 \quad 1.0000$$

$$2007 \text{ Total Taxable Value} - \text{Losses} \quad 1.0138$$

$$1,227,124,380 - 21,439,642 = 1,205,684,738 \quad 2008 \text{ Base Rate Fraction (Truth in Taxation)}$$

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.

2008

LIVINGSTON COUNTY

HEADLEE RECAP

Hartland School District - 47060

Assessment Jurisdiction	2007 Taxable	Losses	Additions	2008 Taxable
Brighton Twp.	237,269,601	4,140,203	5,593,208	234,620,736
HO TR '79	403,325	0	0	392,296
HO TR '87	591,526	0	0	566,049
HO TR '89	1,043,111	0	7,301	1,063,737
Township Total:	239,307,563	4,140,203	5,600,509	236,642,818
Deerfield Twp.	85,287,314	455,318	1,864,933	88,632,981
HO TR '94	94,736	0	0	96,914
Township Total:	85,382,050	455,318	1,864,933	88,729,895
Genoa Twp.	32,288,589	72,432	453,100	32,297,003
Hartland Twp.	688,401,033	2,801,172	10,501,658	682,307,886
Oceola Twp.	102,273,278	10,674	1,104,500	101,979,851
HO TR '93	94,997	0	0	97,181
HO TR '97	304,364	0	0	287,200
HO TR '00	121,670	0	0	124,468
Township Total:	102,794,309	10,674	1,104,500	102,488,700
Tyrone Twp.	82,317,797	741,690	1,914,942	84,658,078
COUNTY TOTAL:	1,230,491,341	8,221,489	21,439,642	1,227,124,380

**2008 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTIONS
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

LIVINGSTON COUNTY TAXING JURISDICTION:

Hartland School District - Non Homestead

2007 Total Taxable Value	222,213,357
Losses	1,441,788
Additions	9,530,995
2008 Total Taxable Value Based on SEV	233,128,987
2008 Total Taxable Value Based on Assessed Value	233,020,123
2008 Total Taxable Value Based on CEV	233,128,987

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)

$$222,213,357 - 1,441,788 \times 1.023 = 225,849,315 \quad 1.0000$$

$$(2007 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.023 \quad 1.0104$$

$$233,128,987 - 9,530,995 = 223,597,992 \quad \text{2008 Millage Reduction Fraction (Headlee)}$$

*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 2008 only)

$$\frac{2008 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{\text{2008 Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

2008 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 2008 only)

$$\frac{2008 \text{ Total Taxable Value based on CEV for all Classes}}{\text{2008 Total Taxable Value based on SEV for all Classes}} = 1.0000$$

2008 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 2007 only)

$$222,213,357 - 1,441,788 = 220,771,569 \quad 0.9874$$

$$\text{2007 Total Taxable Value} - \text{Losses}$$

$$\frac{2008 \text{ Total Taxable Value Based on SEV - Additions}}{233,128,987 - 9,530,995 = 223,597,992} = \text{2008 Base Rate Fraction (Truth in Taxation)}$$

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.

**2008
LIVINGSTON COUNTY
HEADLEE RECAP**

Hartland School District - 47060

Assessment Jurisdiction	2007 Non Homestead	Losses	Additions	2008 Non Homestead
Brighton Twp.	34,395,234	310,575	1,270,221	35,410,489
HO TR '79	0	0	0	0
HO TR '87	19,724	0	0	20,177
HO TR '89	173,986	0	0	177,986
Township Total:	<u>34,588,944</u>	<u>310,575</u>	<u>1,270,221</u>	<u>35,608,652</u>
Deerfield Twp.	11,140,764	128,561	247,316	11,855,605
Genoa Twp.	2,909,620	18,700	212,000	3,018,119
Hartland Twp.	149,403,322	524,062	5,904,558	156,735,545
Oceola Twp.	8,417,830	0	704,800	9,023,189
HO TR '97	0	0	0	0
Township Total:	<u>8,417,830</u>	<u>0</u>	<u>704,800</u>	<u>9,023,189</u>
Tyrone Twp.	15,752,877	459,890	1,192,100	16,887,877
COUNTY TOTAL NON HOMESTEAD:	<u><u>222,213,357</u></u>	<u><u>1,441,788</u></u>	<u><u>9,530,995</u></u>	<u><u>233,128,987</u></u>

47060 HARTLAND SCHOOLS

2008 TAXABLE VALUE

UNIT	AG.	COMM.	IND.	RES.	DEV.	TOTAL REAL	TOTAL PER. PROPERTY	GRAND TOTAL
BRIGHTON	702,474	6,791,342	9,172,843	209,298,605	0	225,965,264	8,655,472	234,620,736
<i>Non-P.R.E.</i>	0	6,682,904	9,172,843	16,526,258	0	32,382,005	3,028,484	35,410,489
BRI/HO TR.'79	0	0	0	392,296	0	392,296	0	392,296
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	566,049	0	566,049	0	566,049
<i>Non-P.R.E.</i>	0	0	0	20,177	0	20,177	0	20,177
BRI/HO TR.'89	0	0	0	1,063,737	0	1,063,737	0	1,063,737
<i>Non-P.R.E.</i>	0	0	0	177,986	0	177,986	0	177,986
DEERFIELD	8,123,143	206,331	547,474	77,411,096	0	86,288,044	2,344,937	88,632,981
<i>Non-P.R.E.</i>	1,653,999	206,331	504,041	7,607,738	0	9,972,109	1,883,496	11,855,605
DER/HO TR. '94	96,914	0	0	0	0	96,914	0	96,914
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
GENOA	659,190	134,407	0	31,001,206	0	31,794,803	502,200	32,297,003
<i>Non-P.R.E.</i>	0	0	0	2,535,719	0	2,535,719	482,400	3,018,119
HARTLAND	5,632,108	75,823,700	13,059,503	559,784,358	0	654,299,669	28,008,217	682,307,886
<i>Non-P.R.E.</i>	177,594	75,178,003	12,905,564	52,602,367	0	140,863,528	15,872,017	156,735,545
OCEOLA	2,336,170	668,819	10,699	89,449,107	0	92,464,795	9,515,056	101,979,851
<i>Non-P.R.E.</i>	0	668,819	10,699	5,836,115	0	6,515,633	2,507,556	9,023,189
OC/HO TR. '93	0	0	0	97,181	0	97,181	0	97,181
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	287,200	0	287,200	0	287,200
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	124,468	0	124,468	0	124,468
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
TYRONE	1,512,950	5,369,960	292,713	73,628,955	0	80,804,578	3,853,500	84,658,078
<i>Non-P.R.E.</i>	0	5,369,960	292,713	7,885,404	0	13,548,077	3,339,800	16,887,877
TOTAL	19,062,949	88,994,559	23,083,232	1,043,104,258	0	1,174,244,998	52,879,382	1,227,124,380
<i>Non-P.R.E.</i>	1,831,593	88,106,017	22,885,860	93,191,764	0	206,015,234	27,113,753	233,128,987

47060 HARTLAND SCHOOLS
2008 TAXABLE VALUE * PERSONAL PROPERTY

UNIT	AG.	COMM.	IND.	RES.	UTIL.	TOTAL PER. PROPERTY
BRIGHTON	0	1,639,281	3,987,707	0	3,028,484	8,655,472
<i>Non-P.R.E.</i>	0	0	0	0	3,028,484	3,028,484
BRI/HO TR.'79	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
BRI/HO TR.'89	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
DEERFIELD	0	461,441	0	0	1,883,496	2,344,937
<i>Non-P.R.E.</i>	0	0	0	0	1,883,496	1,883,496
DER/HO TR. '94	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
GENOA	0	19,800	0	0	482,400	502,200
<i>Non-P.R.E.</i>	0	0	0	0	482,400	482,400
HARTLAND	0	9,523,300	2,612,900	0	15,872,017	28,008,217
<i>Non-P.R.E.</i>	0	0	0	0	15,872,017	15,872,017
OCEOLA	0	7,007,500	0	0	2,507,556	9,515,056
<i>Non-P.R.E.</i>	0	0	0	0	2,507,556	2,507,556
OC/HO TR. '93	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
TYRONE	0	473,200	40,500	0	3,339,800	3,853,500
<i>Non-P.R.E.</i>	0	0	0	0	3,339,800	3,339,800
TOTAL	0	19,124,522	6,641,107	0	27,113,753	52,879,382
<i>Non-P.R.E.</i>	0	0	0	0	27,113,753	27,113,753

47060 HARTLAND SCHOOLS

2008 EQUALIZED VALUE

UNIT	AG.	COMM.	IND.	RES.	DEV.	TOTAL REAL	TOTAL PER. PROPERTY	GRAND TOTAL
BRIGHTON	1,423,783	9,138,953	10,282,372	237,746,178	0	258,591,286	8,655,472	267,246,758
BRI/HO TR.'79	0	0	0	422,256	0	422,256	0	422,256
BRI/HO TR.'87	0	0	0	716,081	0	716,081	0	716,081
BRI/HO TR.'89	0	0	0	1,333,928	0	1,333,928	0	1,333,928
DEERFIELD	22,419,827	408,213	1,152,028	92,849,392	0	116,829,460	2,344,937	119,174,397
DER/HO TR. '94	193,829	0	0	0	0	193,829	0	193,829
GENOA	1,781,400	235,800	0	35,699,700	0	37,716,900	502,200	38,219,100
HARTLAND	19,541,100	102,600,500	16,691,700	623,326,874	0	762,160,174	28,008,217	790,168,391
OCEOLA	7,012,300	1,305,900	38,400	105,055,600	0	113,412,200	9,638,300	123,050,500
OC/HO TR. '93	0	0	0	130,100	0	130,100	0	130,100
OC/HO TR. '97	0	0	0	287,200	0	287,200	0	287,200
OC/HO TR. '00	0	0	0	146,900	0	146,900	0	146,900
TYRONE	4,567,700	8,027,800	476,100	95,091,700	0	108,163,300	3,853,500	112,016,800
TOTAL	56,939,939	121,717,166	28,640,600	1,192,805,909	0	1,400,103,614	53,002,626	1,453,106,240

47060 HARTLAND SCHOOLS

2008 EQUALIZED VALUE * PERSONAL PROPERTY

UNIT	AG.	COMM.	IND.	RES.	UTIL.	TOTAL PER. PROPERTY
BRIGHTON	0	1,639,281	3,987,707	0	3,028,484	8,655,472
BRI/HO TR.'79	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	0	0	0
BRI/HO TR.'89	0	0	0	0	0	0
DEERFIELD	0	461,441	0	0	1,883,496	2,344,937
DER/HO TR. '94	0	0	0	0	0	0
GENOA	0	19,800	0	0	482,400	502,200
HARTLAND	0	9,523,300	2,612,900	0	15,872,017	28,008,217
OCEOLA	0	7,007,500	0	0	2,630,800	9,638,300
OC/HO TR. '93	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	0	0	0
TYRONE	0	473,200	40,500	0	3,339,800	3,853,500
TOTAL	0	19,124,522	6,641,107	0	27,236,997	53,002,626

LIVINGSTON COUNTY

HARTLAND SCHOOL DISTRICT TOP 10 TAXABLE VALUES

2008

NAME	SEV-IFT	TAXABLE-IFT	SEV - ADVALOREM	TAXABLE - ADVALOREM
1. GENERAL MOTORS CORPORATION - 301			14,180,172	13,070,643
2. DETROIT EDISON CO. - 301 & 551			11,962,850	11,889,053
3. VECTOR PIPELINE - 251 & 551			10,443,400	10,443,400
4. OAKBROOKE APARTMENTS - 201 & 251			8,646,300	8,646,300
5. CONSUMERS POWER COMPANY - 301 & 551			7,534,663	7,261,676
6. RAMCO HARTLAND LLC - 201			6,454,400	6,033,823
7. HARTLAND MEADOWS - 201 & 251			6,735,800	5,349,044
8. TARGET CORPORATION - 201 & 251			4,813,980	4,695,160
9. SHOPS AT WALDENWOODS - 201			3,928,800	3,542,610
10. HARTLAND 23 RETAIL DEVELOPMENT - 201			5,955,300	3,456,891
TOTALS:	0	0	80,655,665	74,388,600