

**2005 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION:**

**Brighton Area Fire Authority**

2004 Total Taxable Value	2,206,554,492
Losses	17,683,633
Additions	125,186,350
2005 Total Taxable Value Based on SEV	2,383,221,460
2005 Total Taxable Value Based on Assessed Value	2,383,221,460
2005 Total Taxable Value Based on CEV	2,383,221,460

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)

$$\frac{2,206,554,492 - 17,683,633}{(2,206,554,492 - 17,683,633) \times 1.023} = 0.9917$$

$$\frac{2,383,221,460 - 125,186,350}{2,383,221,460 - 125,186,350} = \text{2005 Millage Reduction Fraction (Headlee)}$$

*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 2005 only)

$$\frac{\text{2005 Total Taxable Value Based on Assessed Value for all Classes}}{\text{2005 Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

$$\frac{\text{2005 Total Taxable Value Based on Assessed Value for all Classes}}{\text{2005 Total Taxable Value Based on SEV for all Classes}} = \text{2005 Rollback Fraction (Truth in Assessing)}$$

*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 2005 only)

$$\frac{\text{2005 Total Taxable Value based on CEV for all Classes}}{\text{2005 Total Taxable Value based on SEV for all Classes}} = 1.0000$$

$$\frac{\text{2005 Total Taxable Value based on CEV for all Classes}}{\text{2005 Total Taxable Value based on SEV for all Classes}} = \text{2005 Rollback Fraction (Truth in Co. Equalization)}$$

*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 2004 only)

$$\frac{2,206,554,492 - 17,683,633}{2,206,554,492 - 17,683,633} = 0.9694$$

$$\frac{2,383,221,460 - 125,186,350}{2,383,221,460 - 125,186,350} = \text{2005 Base Rate Fraction (Truth in Taxation)}$$

*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 2003 Operating Rate levied.

**2005  
LIVINGSTON COUNTY**

**HEADLEE RECAP**

**Brighton Area Fire Authority**

<b>Assessment Jurisdiction</b>	<b>2004 Taxable</b>	<b>Losses</b>	<b>Additions</b>	<b>2005 Taxable</b>
<b>Genoa Township</b>	976,453,680	5,644,251	47,378,393	1,047,024,123
<b>Brighton Township</b>	875,607,412	6,917,495	50,591,962	949,731,987
<b>Brighton City</b>	354,493,400	5,121,887	27,215,995	386,465,350
<b>Authority Total</b>	<b>2,206,554,492</b>	<b>17,683,633</b>	<b>125,186,350</b>	<b>2,383,221,460</b>