

**2007 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET  
INCLUDING MILLAGE REDUCTION FRACTIONS  
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

**LIVINGSTON COUNTY TAXING JURISDICTION: Cromaine District Library**

|  |               |
|--|---------------|
| 2006 Total Taxable Value                         | 1,167,079,462 |
| Losses   | 5,478,885     |
| Additions  | 29,919,625    |
| 2007 Total Taxable Value Based on SEV            | 1,229,982,786 |
| 2007 Total Taxable Value Based on Assessed Value | 1,229,982,786 |
| 2007 Total Taxable Value Based on CEV            | 1,229,982,786 |

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)

$$\frac{1,167,079,462 - 5,478,885}{1,229,982,786 - 29,919,625} \times 1.037 = 1,204,579,798$$

1.0038

$$\frac{2007 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{2007 \text{ Total Taxable Value Based on Assessed Value} - \text{Additions}} = \text{2007 Millage Reduction Fraction (Headlee)}$$

$$\frac{1,229,982,786 - 29,919,625}{1,200,063,161} =$$

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 2007 only)

$$\frac{2007 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2007 \text{ Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

$$\frac{2007 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2007 \text{ Total Taxable Value Based on SEV for all Classes}} = \text{2007 Rollback Fraction (Truth in Assessing)}$$

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 2007 only)

$$\frac{2007 \text{ Total Taxable Value based on CEV for all Classes}}{2007 \text{ Total Taxable Value based on SEV for all Classes}} = 1.0000$$

$$\frac{2007 \text{ Total Taxable Value based on CEV for all Classes}}{2007 \text{ Total Taxable Value based on SEV for all Classes}} = \text{2007 Rollback Fraction (Truth in Co. Equalization)}$$

See State Tax Commission Bulletin #5 of 2003 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 2006 only)

$$\frac{1,167,079,462 - 5,478,885}{2006 \text{ Total Taxable Value} - \text{Losses}} = 1,161,600,577$$

0.9680

$$\frac{2007 \text{ Total Taxable Value Based on SEV} - \text{Additions}}{2007 \text{ Total Taxable Value Based on Assessed Value} - \text{Additions}} = \text{2007 Base Rate Fraction (Truth in Taxation)}$$

$$\frac{1,229,982,786 - 29,919,625}{1,200,063,161} =$$

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.

**2007  
LIVINGSTON COUNTY  
HEADLEE RECAP**

**Cromaine District Library**

**Assessment**

| <b>Jurisdiction</b>       | <b>2006 Taxable</b>  | <b>Losses</b>    | <b>Additions</b>  | <b>2007 Taxable</b>  |
|---------------------------|----------------------|------------------|-------------------|----------------------|
| <b>Brighton Township</b>  |                      |                  |                   |                      |
| Hartland Schools          | 222,074,975          | 2,668,686        | 9,265,506         | 237,269,601          |
| Ho Tr 79 47061            | 404,014              | 0                | 0                 | 403,235              |
| Ho Tr 87 47062            | 570,424              | 0                | 0                 | 591,526              |
| Ho Tr 89 47063            | 1,029,654            | 0                | 0                 | 1,043,111            |
| Township Total:           | 224,079,067          | 2,668,686        | 9,265,506         | 239,307,473          |
| <b>Deerfield Township</b> |                      |                  |                   |                      |
| Hartland Schools          | 80,789,669           | 202,463          | 1,640,373         | 85,287,314           |
| Ho Tr 94 47064            | 91,357               | 0                | 0                 | 94,736               |
| Ho Tr 00 47076            | 12,118               | 0                | 0                 | 12,566               |
| Township Total:           | 80,893,144           | 202,463          | 1,640,373         | 85,394,616           |
| <b>Genoa Township</b>     |                      |                  |                   |                      |
| Hartland Schools          | 30,977,119           | 170,916          | 483,500           | 32,288,589           |
| <b>Hartland Township</b>  |                      |                  |                   |                      |
| Hartland Schools          | 658,440,343          | 2,094,577        | 12,610,526        | 688,401,033          |
| <b>Oceola Township</b>    |                      |                  |                   |                      |
| Hartland Schools          | 97,854,652           | 146,175          | 1,595,200         | 102,273,278          |
| <b>Tyrone Township</b>    |                      |                  |                   |                      |
| Hartland Schools          | 74,835,137           | 196,068          | 4,324,520         | 82,317,797           |
| <b>TOTAL:</b>             | <b>1,167,079,462</b> | <b>5,478,885</b> | <b>29,919,625</b> | <b>1,229,982,786</b> |

**CROMAINE DISTRICT LIBRARY**  
2007 TAXABLE VALUE

| UNIT                 | AG.        | COMM.      | IND.       | RES.          | DEV. | TOTAL REAL    | TOTAL PER. PROPERTY | GRAND TOTAL   |
|----------------------|------------|------------|------------|---------------|------|---------------|---------------------|---------------|
| <b>BRIGHTON TWP</b>  |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 686,683    | 6,498,667  | 9,392,940  | 211,222,030   | 0    | 227,800,320   | 9,469,281           | 237,269,601   |
| HO TR.'79 47061      | 0          | 0          | 0          | 403,325       | 0    | 403,325       | 0                   | 403,325       |
| HO TR.'87 47062      | 0          | 0          | 0          | 591,526       | 0    | 591,526       | 0                   | 591,526       |
| HO TR.'89 47063      | 0          | 0          | 0          | 1,043,111     | 0    | 1,043,111     | 0                   | 1,043,111     |
| Township Total:      | 686,683    | 6,498,667  | 9,392,940  | 213,259,992   | 0    | 229,838,282   | 9,469,281           | 239,307,563   |
| <b>DEERFIELD TWP</b> |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 7,674,509  | 201,694    | 231,926    | 74,792,218    | 0    | 82,900,347    | 2,386,967           | 85,287,314    |
| HO TR.'94 47064      | 94,736     | 0          | 0          | 0             | 0    | 94,736        | 0                   | 94,736        |
| HO TR.'00 47076      | 0          | 0          | 0          | 12,566        | 0    | 12,566        | 0                   | 12,566        |
| Township Total:      | 7,769,245  | 201,694    | 231,926    | 74,804,784    | 0    | 83,007,649    | 2,386,967           | 85,394,616    |
| <b>GENOA TWP</b>     |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 644,372    | 131,386    | 0          | 31,142,531    | 0    | 31,918,289    | 370,300             | 32,288,589    |
| <b>HARTLAND TWP</b>  |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 5,470,360  | 70,419,028 | 13,359,130 | 571,848,815   | 0    | 661,097,333   | 27,303,700          | 688,401,033   |
| <b>OCEOLA TWP</b>    |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 2,714,957  | 642,445    | 10,459     | 89,434,480    | 0    | 92,802,341    | 9,470,937           | 102,273,278   |
| <b>TYRONE TWP</b>    |            |            |            |               |      |               |                     |               |
| Hartland Schools     | 1,482,357  | 4,306,946  | 286,134    | 71,797,260    | 0    | 77,872,697    | 4,445,100           | 82,317,797    |
| <b>TOTAL</b>         | 18,767,974 | 82,200,166 | 23,280,589 | 1,052,287,862 | 0    | 1,176,536,591 | 53,446,285          | 1,229,982,876 |

**CROMAINE DISTRICT LIBRARY**  
**2007 TAXABLE VALUE \* PERSONAL PROPERTY**

| UNIT                 | AG. | COMM.      | IND.      | RES. | UTIL.      | TOTAL PER. PROPERTY |
|----------------------|-----|------------|-----------|------|------------|---------------------|
| <b>BRIGHTON TWP</b>  |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 1,479,002  | 5,790,783 | 0    | 2,199,496  | 9,469,281           |
| HO TR.'79 47061      | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR.'87 47062      | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR.'89 47063      | 0   | 0          | 0         | 0    | 0          | 0                   |
| Township Total:      | 0   | 1,479,002  | 5,790,783 | 0    | 2,199,496  | 9,469,281           |
| <b>DEERFIELD TWP</b> |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 512,162    | 0         | 0    | 1,874,805  | 2,386,967           |
| HO TR.'94 47064      | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR.'00 47076      | 0   | 0          | 0         | 0    | 0          | 0                   |
| Township Total:      | 0   | 512,162    | 0         | 0    | 1,874,805  | 2,386,967           |
| <b>GENOA TWP</b>     |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 18,800     | 0         | 0    | 351,500    | 370,300             |
| <b>HARTLAND TWP</b>  |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 9,784,900  | 2,632,600 | 0    | 14,886,200 | 27,303,700          |
| <b>OCEOLA TWP</b>    |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 7,394,300  | 0         | 0    | 2,076,637  | 9,470,937           |
| <b>TYRONE TWP</b>    |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 686,200    | 0         | 0    | 3,758,900  | 4,445,100           |
| <b>TOTAL</b>         | 0   | 19,875,364 | 8,423,383 | 0    | 25,147,538 | 53,446,285          |

**CROMAINE DISTRICT LIBRARY**  
2007 EQUALIZED VALUE

| UNIT                 | AG.        | COMM.       | IND.       | RES.          | DEV. | TOTAL REAL    | TOTAL PER. PROPERTY | GRAND TOTAL   |
|----------------------|------------|-------------|------------|---------------|------|---------------|---------------------|---------------|
| <b>BRIGHTON TWP</b>  |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 1,438,534  | 8,876,895   | 10,705,756 | 257,826,142   | 0    | 278,847,327   | 9,469,281           | 288,316,608   |
| HO TR.'79 47061      | 0          | 0           | 0          | 447,165       | 0    | 447,165       | 0                   | 447,165       |
| HO TR.'87 47062      | 0          | 0           | 0          | 792,054       | 0    | 792,054       | 0                   | 792,054       |
| HO TR.'89 47063      | 0          | 0           | 0          | 1,362,821     | 0    | 1,362,821     | 0                   | 1,362,821     |
| Township Total:      | 1,438,534  | 8,876,895   | 10,705,756 | 260,428,182   | 0    | 281,449,367   | 9,469,281           | 290,918,648   |
| <b>DEERFIELD TWP</b> |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 23,143,102 | 401,312     | 1,515,324  | 102,125,972   | 0    | 127,185,710   | 2,386,967           | 129,572,677   |
| HO TR.'94 47064      | 220,193    | 0           | 0          | 0             | 0    | 220,193       | 0                   | 220,193       |
| HO TR.'00 47076      | 0          | 0           | 0          | 32,064        | 0    | 32,064        | 0                   | 32,064        |
| Township Total:      | 23,363,295 | 401,312     | 1,515,324  | 102,158,036   | 0    | 127,437,967   | 2,386,967           | 129,824,934   |
| <b>GENOA TWP</b>     |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 1,875,500  | 288,600     | 0          | 38,828,200    | 0    | 40,992,300    | 370,300             | 41,362,600    |
| <b>HARTLAND TWP</b>  |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 18,436,900 | 107,776,200 | 18,149,700 | 669,155,300   | 0    | 813,518,100   | 27,303,700          | 840,821,800   |
| <b>OCEOLA TWP</b>    |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 9,079,700  | 1,240,100   | 34,100     | 111,956,100   | 0    | 122,310,000   | 9,547,400           | 131,857,400   |
| <b>TYRONE TWP</b>    |            |             |            |               |      |               |                     |               |
| Hartland Schools     | 4,417,600  | 6,599,900   | 525,100    | 96,417,100    | 0    | 107,959,700   | 4,445,100           | 112,404,800   |
| <b>TOTAL</b>         | 58,611,529 | 125,183,007 | 30,929,980 | 1,278,942,918 | 0    | 1,493,667,434 | 53,522,748          | 1,547,190,182 |

**CROMAINE DISTRICT LIBRARY**  
**2007 EQUALIZED VALUE \* PERSONAL PROPERTY**

| UNIT                 | AG. | COMM.      | IND.      | RES. | UTIL.      | TOTAL PER. PROPERTY |
|----------------------|-----|------------|-----------|------|------------|---------------------|
| <b>BRIGHTON TWP</b>  |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 1,479,002  | 5,790,783 | 0    | 2,199,496  | 9,469,281           |
| HO TR.'79 47061      | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR.'87 47062      | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR.'89 47063      | 0   | 0          | 0         | 0    | 0          | 0                   |
| Township Total:      | 0   | 1,479,002  | 5,790,783 | 0    | 2,199,496  | 9,469,281           |
| <b>DEERFIELD TWP</b> |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 512,162    | 0         | 0    | 1,874,805  | 2,386,967           |
| HO TR. '94 47064     | 0   | 0          | 0         | 0    | 0          | 0                   |
| HO TR. '00 47076     | 0   | 0          | 0         | 0    | 0          | 0                   |
| Township Total:      | 0   | 512,162    | 0         | 0    | 1,874,805  | 2,386,967           |
| <b>GENOA TWP</b>     |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 18,800     | 0         | 0    | 351,500    | 370,300             |
| <b>HARTLAND TWP</b>  |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 9,784,900  | 2,632,600 | 0    | 14,886,200 | 27,303,700          |
| <b>OCEOLA TWP</b>    |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 7,394,300  | 0         | 0    | 2,153,100  | 9,547,400           |
| <b>TYRONE TWP</b>    |     |            |           |      |            |                     |
| Hartland Schools     | 0   | 686,200    | 0         | 0    | 3,758,900  | 4,445,100           |
| <b>TOTAL</b>         |     |            |           |      |            |                     |
|                      | 0   | 19,875,364 | 8,423,383 | 0    | 25,224,001 | 53,522,748          |