

2018 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: This form is to be completed by the county equalization director for all taxing jurisdictions which levy a property tax in his/her county. This form is to be filed with each unit of local government and with the State Tax Commission. Also provide a copy of this form to the equalization director of each county which shares an intercounty taxing jurisdiction. On this initial computation form, the 2018 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county unit as well as all townships and nearly every city and village. The MRF for a school district which is not fractional with any other county can also be calculated and listed on this form. For any taxing jurisdiction which extends into one or more other counties, leave the MRF column blank and enter the notation "IC" for intercounty.

County	CASS
--------	-------------

Code Number	Taxing Jurisdiction (1)	2017 Taxable Value as of 04/01/17	2018 Taxable Value as of 04/01/18	Taxable Value of Losses	Taxable Value of Additions	2018 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	2,059,727,516	2,146,690,204	16,204,781	65,929,838	1.0000	0.9821
38	CASS COUNTY W/O RZ	2,059,628,606	2,146,592,055	16,204,781	65,929,838	1.0000	0.9821
010	CALVIN TOWNSHIP	83,634,780	86,276,017	670,480	1,488,244	0.9990	0.9785
020	HOWARD TOWNSHIP	194,936,980	199,363,267	2,929,632	5,415,362	1.0000	0.9900
030	JEFFERSON TOWNSHIP	119,633,398	122,189,108	897,300	1,385,267	1.0000	0.9829
040	LAGRANGE TOWNSHIP	100,333,219	100,985,690	2,212,462	2,142,748	1.0000	0.9927
050	MARCELLUS TOWNSHIP	84,880,484	88,805,245	488,674	3,338,623	1.0000	0.9874
060	MASON TOWNSHIP	75,677,105	79,739,059	337,792	1,577,193	0.9841	0.9639
070	MILTON TOWNSHIP	163,746,655	167,402,260	602,786	2,603,300	1.0000	0.9900
080	NEWBERG TOWNSHIP	79,163,286	81,139,602	476,952	799,997	1.0000	0.9794
090	ONTWA TOWNSHIP	236,757,849	246,584,432	1,612,459	6,448,357	0.9998	0.9792
100	PENN TOWNSHIP	196,341,698	217,449,465	422,781	18,456,032	1.0000	0.9845
110	*POKAGON TOWNSHIP incl RZ	68,990,629	70,252,159	773,656	884,200	1.0000	0.9834
110	*POKAGON TOWNSHIP W/O RZ	68,891,719	70,154,010	773,656	884,200	1.0000	0.9834
120	PORTER TOWNSHIP	228,444,264	238,154,893	1,536,269	5,442,828	0.9955	0.9751
130	SILVERCREEK TOWNSHIP	226,077,852	233,358,249	626,616	3,187,154	1.0000	0.9795
140	VOLINIA TOWNSHIP	44,737,938	46,963,258	1,048,013	2,133,959	0.9951	0.9746
150	WAYNE TOWNSHIP	76,672,363	84,781,402	688,178	7,483,738	1.0000	0.9830
160	CITY OF DOWAGIAC (w/o 7d)	79,416,883	82,966,867	880,731	3,142,836	1.0000	0.9839
170	CITY OF NILES	282,133	279,231	0	0	IC-out	
041	VILLAGE OF CASSOPOLIS	29,807,768	28,226,659	1,813,821	691,048	1.0000	1.0166
051	VILLAGE OF MARCELLUS	12,729,498	13,605,518	147,166	560,347	0.9848	0.9645
091	VILLAGE OF EDWARDSBURG	21,195,973	21,990,503	286,856	677,091	1.0000	0.9810
101	VILLAGE OF VANDALIA	6,438,088	6,511,411	1,000	98,500	1.0000	1.0038

If Millage Reduction Fraction calculation results in a number greater than 1.0000, enter 1.0000. This does NOT apply to the Base Tax Rate Fraction calculation.

County **CASS**

Code Number	Taxing Jurisdiction (1)	2017 Taxable Value as of 04/01/17	2018 Taxable Value as of 04/01/18	Taxable Value of Losses	Taxable Value of Additions	2018 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- ALL PROPERTIES							
14010	CASSOPOLIS SCHOOLS	459,872,729	486,453,896	3,897,138	23,555,215	1.0000	0.9850
14020	DOWAGIAC SCHOOLS	435,178,790	454,289,145	2,916,892	13,851,628	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	435,079,880	454,190,996	2,916,892	13,851,628	IC	
14030	EDWARDSBURG SCHOOLS	440,425,868	456,431,515	2,700,550	10,162,650	1.0000	0.9809
14050	MARCELLUS SCHOOLS	173,341,799	180,013,867	1,659,626	5,744,290	IC	
11210	BRANDYWINE SCHOOLS	89,687,999	92,171,563	219,573	1,278,600	IC-out	
11250	EAU CLAIRE SCHOOLS	9,730,412	10,125,161	41,733	280,400	IC-out	
11300	NILES SCHOOLS	175,821,972	179,609,984	2,762,753	4,850,912	IC-out	
75050	CONSTANTINE SCHOOLS	150,669,945	156,631,181	1,269,740	2,978,020	IC-out	
75070	WHITE PIGEON SCHOOLS	85,806,969	89,931,697	455,414	2,397,900	IC-out	
75080	THREE RIVERS SCHOOLS	25,164,846	26,162,948	53,133	245,994	IC-out	
80050	DECATUR SCHOOLS	14,026,187	14,869,247	228,229	584,229	IC-out	
ISDs							
--	LC ISD LEWIS CASS ISD	1,508,819,186	1,577,188,423	11,174,206	53,313,783	IC	
--	LC ISD LEWIS CASS ISD W/O RZ	1,508,720,276	1,577,090,274	11,174,206	53,313,783	IC	
--	BC ISD BERRIEN COUNTY ISD	275,240,383	281,906,708	3,024,059	6,409,912	IC	
--	SJ ISD ST JOSEPH ISD	261,641,760	272,725,826	1,778,287	5,621,914	IC	
--	VB ISD VAN BUREN ISD	14,026,187	14,869,247	228,229	584,229	IC	
Authorities & Community College							
--	CASS CO DISTRICT LIBRARY	1,592,397,801	1,656,499,210	13,520,582	48,777,487	1.0000	0.9821
--	CASS CO DISTRICT LIBRARY W/O RZ	1,592,298,891	1,656,401,061	13,520,582	48,777,487	1.0000	0.9821
--	DOWAGIAC DISTRICT LIBRARY	372,436,686	390,981,357	2,153,792	13,533,328	IC	
--	NILES DISTRICT LIBRARY	282,133	279,231	0	0	IC-out	
--	SOUTHWESTERN MICH COLLEGE	2,059,727,516	2,146,690,204	16,204,781	65,929,838	IC	
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,059,628,606	2,146,592,055	16,204,781	65,929,838	IC	0.9821
--	SOUTHEAST PUBLIC SAFETY AUTHORITY	304,121,369	317,893,952	1,874,061	7,020,021	0.9927	0.9723

If Millage Reduction Fraction calculation results in a number greater than 1.0000, enter 1.0000. This does NOT apply to the Base Tax Rate Fraction calculation.

County **CASS**

Code Number	Taxing Jurisdiction (1)	2017 Taxable Value as of 04/01/17	2018 Taxable Value as of 04/01/18	Taxable Value of Losses	Taxable Value of Additions	2018 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- NON-HOMESTEAD							
14010	CASSOPOLIS SCHOOLS	227,155,979	234,569,581	2,445,032	6,926,327	1.0000	0.9871
14020	DOWAGIAC SCHOOLS	202,683,484	216,387,773	1,092,795	10,250,254	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	202,610,174	216,312,924	1,092,795	10,250,254	IC	
14030	EDWARDSBURG SCHOOLS	116,427,391	121,993,985	1,177,479	4,740,138	1.0000	0.9829
14050	MARCELLUS SCHOOLS	77,850,253	81,596,000	1,140,946	4,021,623	IC	
11210	BRANDYWINE SCHOOLS	19,925,715	20,923,208	123,000	862,900	IC-out	
11250	EAU CLAIRE SCHOOLS	7,217,473	7,490,990	700	224,700	IC-out	
11300	NILES SCHOOLS	40,924,722	44,289,901	470,760	3,344,450	IC-out	
75050	CONSTANTINE SCHOOLS	41,941,603	43,885,518	778,944	1,327,891	IC-out	
75070	WHITE PIGEON SCHOOLS	30,143,066	32,086,649	372,593	1,167,200	IC-out	
75080	THREE RIVERS SCHOOLS	10,020,194	10,382,558	50,890	64,955	IC-out	
80050	DECATUR SCHOOLS	1,408,207	1,790,809	194,685	563,000	IC-out	

NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.

2018 Complete Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: The valuations on this form are for a single county. When this valuation information has been obtained from the equalization directors of all the counties which are included within the boundary of the intercounty fractional taxing jurisdictions listed, the 2018 millage reduction fractions can be calculated for those intercounty jurisdictions. The valuation information required by 211.34d, MCL, is the same information needed for P.A. 5 of 1982, Section 211.24e, MCL "Truth in Taxation". A different formula is used for Section 24e than is used for Section 34d, but the 2017 Taxable Value, 2018 Taxable Value, Taxable Value of Losses, and Taxable Value of Additions are the same quantities used in both formulas.

This form is to be filed with the State Tax Commission and with each unit of local government which has taxable property located in more than one county.

County		ALL PROPERTIES					
CASS							
Code Number	Taxing Jurisdiction	2017 Taxable Value as of 04/01/17	2018 Taxable Value as of 04/01/18	Taxable Value of Losses	Taxable Value of Additions	2018 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--ALL	558,458,392	587,020,414	3,263,989	21,197,213	1.0000	0.9812
14020	DOWAGIAC SCHOOLS--ALL W/O RZ	558,359,482	586,922,265	3,263,989	21,197,213	1.0000	0.9812
14050	MARCELLUS SCHOOLS--ALL	201,838,665	209,968,706	1,824,694	6,578,849	1.0000	0.9834
--	LC ISD LEWIS CASS ISD	1,660,595,654	1,739,874,531	11,686,371	61,493,927	1.0000	0.9824
--	LC ISD LEWIS CASS ISD W/O RZ	1,660,496,744	1,739,776,382	11,686,371	61,493,927	1.0000	0.9824
--	SOUTHWESTERN MICH COLLEGE	2,255,002,933	2,351,676,098	18,779,465	73,967,303	1.0000	0.9818
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,254,904,023	2,351,577,949	18,779,465	73,967,303	1.0000	0.9818
--	DOWAGIAC DISTRICT LIBRARY	494,854,417	522,832,013	2,500,889	20,878,193	1.0000	0.9809

2018 Complete Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: The valuations on this form are for a single county. When this valuation information has been obtained from the equalization directors of all the counties which are included within the boundary of the intercounty fractional taxing jurisdictions listed, the millage reduction fractions can be calculated for those intercounty jurisdictions. The valuation information required by 211.34d, MCL, is the same information needed for P.A. 5 of 1982, Section 211.24e, MCL "Truth in Taxation". A different formula is used for Section 24e than is used for Section 34d, but the Taxable Value, Taxable Value, Taxable Value of Losses, and Taxable Value of Additions are the same quantities used in both formulas.

This form is to be filed with the State Tax Commission and with each unit of local government which has taxable property located in more than one county.

County		Non-Homestead					
CASS		2017 Taxable Value as of 04/01/17	2018 Taxable Value as of 04/01/18	Taxable Value of Losses	Taxable Value of Additions	2018 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--NON-PRE	277,838,512	299,810,284	1,426,890	17,323,228	0.9990	0.9785
14020	DOWAGIAC SCHOOLS--NON-PRE W/O RZ	277,765,202	299,735,435	1,426,890	17,323,228	0.9990	0.9785
14050	MARCELLUS SCHOOLS--NON-PRE	85,443,863	89,472,040	1,188,433	4,125,475	1.0000	0.9872
<u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u>							