

2016 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 2016 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
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Code Number	Taxing Jurisdiction (1)	2015 Taxable Value as of 05/26/15	2016 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2016 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	1,981,761,771	2,019,198,843	23,182,850	55,642,644	1.0000	0.9975
38	CASS COUNTY W/O RZ	1,981,641,831	2,019,090,686	23,170,850	55,642,644	1.0000	0.9975
010	CALVIN TOWNSHIP	81,459,756	82,234,135	1,265,713	831,807	0.9881	0.9852
020	HOWARD TOWNSHIP	183,361,751	191,026,196	1,888,660	10,846,999	1.0000	1.0072
030	JEFFERSON TOWNSHIP	115,990,005	125,541,157	335,754	12,009,606	1.0000	1.0187
040	LAGRANGE TOWNSHIP	97,529,992	97,208,654	1,756,139	2,072,600	1.0000	1.0067
050	MARCELLUS TOWNSHIP	70,076,755	72,651,931	500,578	2,586,902	0.9960	0.9930
060	MASON TOWNSHIP	73,944,551	74,159,810	618,737	435,200	0.9976	0.9946
070	MILTON TOWNSHIP	155,527,503	159,583,417	285,588	4,856,300	1.0000	1.0033
080	NEWBERG TOWNSHIP	76,167,579	76,841,848	1,077,283	1,708,839	1.0000	0.9994
090	ONTWA TOWNSHIP	231,371,822	232,340,493	6,548,638	7,537,592	1.0000	1.0001
100	PENN TOWNSHIP	188,955,514	194,036,354	1,664,960	3,610,057	0.9865	0.9835
110	*POKAGON TOWNSHIP incl RZ	66,069,410	66,791,262	609,209	1,475,900	1.0000	1.0022
110	*POKAGON TOWNSHIP W/O RZ	65,949,470	66,683,105	597,209	1,475,900	1.0000	1.0022
120	PORTER TOWNSHIP	218,758,586	221,227,994	679,830	2,186,000	0.9986	0.9956
130	SILVERCREEK TOWNSHIP	218,769,075	221,593,519	1,332,843	1,761,800	0.9921	0.9891
140	VOLINIA TOWNSHIP	43,585,007	44,520,055	184,404	488,562	0.9886	0.9857
150	WAYNE TOWNSHIP	73,025,074	75,185,274	369,723	1,402,080	0.9877	0.9847
160	CITY OF DOWAGIAC (excl 7d)	86,805,125	83,891,387	4,064,791	1,832,400	1.0000	1.0083
170	CITY OF NILES	364,266	365,357	0	0	1.0000	0.9970
041	VILLAGE OF CASSOPOLIS	29,545,252	28,521,298	1,736,291	782,300	1.0000	1.0025
051	VILLAGE OF MARCELLUS	12,383,580	12,563,637	172,545	78,339	0.9810	0.9780
091	VILLAGE OF EDWARDSBURG	20,009,254	20,398,459	214,122	544,200	1.0000	0.9970
101	VILLAGE OF VANDALIA	6,218,300	6,369,400	76,672	213,000	1.0000	0.9976

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.

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Code Number	Taxing Jurisdiction (1)	2015 Taxable Value as of 05/26/15	2016 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2016 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- ALL PROPERTIES							
14010	CASSOPOLIS SCHOOLS	444,703,330	459,498,304	4,995,830	17,769,185	0.9984	0.9954
14020	DOWAGIAC SCHOOLS	429,880,475	431,950,492	6,477,365	6,236,580	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	429,760,535	431,842,335	6,465,365	6,236,580	IC	
14030	EDWARDSBURG SCHOOLS	421,138,811	430,796,882	7,583,057	19,202,352	1.0000	1.0048
14050	MARCELLUS SCHOOLS	155,732,811	160,250,208	1,524,551	4,459,308	IC	
ISDs							
--	LC ISD LEWIS CASS ISD	1,451,455,427	1,482,495,886	20,580,803	47,667,425	IC	
--	LC ISD LEWIS CASS ISD W/O RZ	1,451,335,487	1,482,387,729	20,568,803	47,667,425	IC	
--	BC ISD BERRIEN COUNTY ISD	265,770,405	269,065,402	2,221,263	5,828,602	IC	
--	SJ ISD ST JOSEPH ISD	250,691,412	253,609,416	810,867	2,516,778	IC	
--	VB ISD VAN BUREN ISD	13,844,527	14,028,139	103,337	164,585	IC	
Authorities & Community College							
--	CASS CO DISTRICT LIBRARY	1,532,721,476	1,565,511,375	16,914,915	48,059,462	1.0000	0.9989
--	CASS CO DISTRICT LIBRARY W/O RZ	1,532,601,536	1,565,403,218	16,902,915	48,059,462	1.0000	0.9989
--	DOWAGIAC DISTRICT LIBRARY	369,613,697	371,187,124	5,919,103	4,915,580	IC	
--	NILES DISTRICT LIBRARY	364,266	365,357	0	0	IC-out	
--	SOUTHWESTERN MICH COLLEGE	1,981,761,771	2,019,198,843	23,182,850	55,642,644	IC	
--	SOUTHWESTERN MICH COLLEGE W/O RZ	1,981,641,831	2,019,090,686	23,170,850	55,642,644	IC	0.9975
--	SOUTHEAST PUBLIC SAFETY	292,703,137	295,387,804	1,298,567	2,621,200	0.9983	0.9953

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County	CASS
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Code Number	Taxing Jurisdiction (1)	2015 Taxable Value as of 05/26/15	2016 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2016 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- NON-HOMESTEAD							
14010	CASSOPOLIS SCHOOLS	218,993,202	233,849,890	1,593,348	15,016,508	0.9964	0.9934
14020	DOWAGIAC SCHOOLS	194,147,850	198,801,673	890,163	3,929,600	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	194,075,410	198,729,016	890,163	3,929,600	IC	
14030	EDWARDSBURG SCHOOLS	103,531,684	113,094,590	490,100	11,521,374	1.0000	1.0145
14050	MARCELLUS SCHOOLS	62,836,343	66,306,178	924,058	3,588,278	IC	
11210	BRANDYWINE SCHOOLS	17,749,059	19,088,084	221,064	1,189,700	IC-out	
11250	EAU CLAIRE SCHOOLS	6,472,661	6,957,293	22,345	247,913	IC-out	
11300	NILES SCHOOLS	40,735,529	42,353,023	325,049	2,049,196	IC-out	
75050	CONSTANTINE SCHOOLS	41,288,738	42,071,580	145,992	855,852	IC-out	
75070	WHITE PIGEON SCHOOLS	28,247,600	29,254,059	53,881	262,700	IC-out	
75080	THREE RIVERS SCHOOLS	9,433,703	9,585,874	1,473	116,450	IC-out	
80050	DECATUR SCHOOLS	1,026,374	1,145,832	98,432	122,185	IC-out	

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

2016 Complete Millage Reduction Fraction Computation

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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 2016 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 2015 Taxable Value, 2016 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	2015 Taxable Value as of 05/26/15	2016 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2016 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--ALL	549,810,570	552,187,125	6,865,938	7,427,343	0.9997	0.9967
14020	DOWAGIAC SCHOOLS--ALL W/O RZ	549,690,630	552,078,968	6,853,938	7,427,343	0.9997	0.9967
14050	MARCELLUS SCHOOLS--ALL	183,483,146	188,277,094	2,104,493	5,064,961	0.9930	0.9900
--	LC ISD LEWIS CASS ISD	1,599,135,857	1,630,759,405	21,549,318	49,463,841	1.0000	0.9977
--	LC ISD LEWIS CASS ISD W/O RZ	1,599,015,917	1,630,651,248	21,537,318	49,463,841	1.0000	0.9977
--	SOUTHWESTERN MICH COLLEGE	2,169,935,566	2,209,106,128	23,720,034	58,203,444	1.0000	0.9978
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,169,815,626	2,208,997,971	23,708,034	58,203,444	1.0000	0.9978
--	DOWAGIAC DISTRICT LIBRARY	488,688,318	490,565,833	6,307,577	6,106,343	0.9987	0.9957

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County		Non-Homestead					
CASS		2015 Taxable Value as of 05/26/15	2016 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2016 Millage Reduction Fraction	Base Tax Rate Fraction
Code Number	Taxing Jurisdiction						
14020	DOWAGIAC SCHOOLS--NON-PRE	194,995,204	199,720,189	892,835	3,932,342	0.9944	0.9914
14020	DOWAGIAC SCHOOLS--NON-PRE W/O RZ	194,922,764	199,647,532	892,835	3,932,342	0.9944	0.9914
14050	MARCELLUS SCHOOLS--NON-PRE	70,115,143	73,413,289	929,099	3,667,131	0.9949	0.9920
<u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u>							