

## 2017 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 2017 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	<b>CASS</b>
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Code Number	Taxing Jurisdiction (1)	2016 Taxable Value as of 05/26/15	2017 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2017 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	2,019,198,843	2,059,727,516	22,147,525	57,354,708	1.0000	0.9973
38	CASS COUNTY W/O RZ	2,019,090,686	2,059,628,606	22,139,625	57,354,708	1.0000	0.9973
010	CALVIN TOWNSHIP	82,234,135	83,634,780	54,775	847,163	1.0000	0.9927
020	HOWARD TOWNSHIP	191,026,196	194,936,980	2,914,991	4,507,204	0.9967	0.9878
030	JEFFERSON TOWNSHIP	125,541,157	119,633,398	9,617,224	2,158,097	0.9957	0.9868
040	LAGRANGE TOWNSHIP	97,208,654	100,333,219	552,656	2,983,900	1.0000	0.9929
050	MARCELLUS TOWNSHIP	72,651,931	84,880,484	582,160	11,275,252	0.9880	0.9791
060	MASON TOWNSHIP	74,159,810	75,677,105	28,898	1,360,900	1.0000	0.9975
070	MILTON TOWNSHIP	159,583,417	163,746,655	1,009,642	5,331,900	1.0000	1.0010
080	NEWBERG TOWNSHIP	76,841,848	79,163,286	312,412	1,918,564	0.9997	0.9907
090	ONTWA TOWNSHIP	232,340,493	236,757,849	1,413,623	5,899,070	1.0000	1.0003
100	PENN TOWNSHIP	194,036,354	196,341,698	570,134	6,503,848	1.0000	1.0191
110	*POKAGON TOWNSHIP incl RZ	66,791,262	68,990,629	184,285	1,721,500	0.9991	0.9902
110	*POKAGON TOWNSHIP W/O RZ	66,683,105	68,891,719	176,385	1,721,500	0.9990	0.9901
120	PORTER TOWNSHIP	221,227,994	228,444,264	612,303	5,323,352	0.9977	0.9888
130	SILVERCREEK TOWNSHIP	221,593,519	226,077,852	848,655	3,408,367	1.0000	0.9914
140	VOLINIA TOWNSHIP	44,520,055	44,737,938	189,925	728,998	1.0000	1.0073
150	WAYNE TOWNSHIP	75,185,274	76,672,363	193,862	1,948,472	1.0000	1.0036
160	CITY OF DOWAGIAC (w/o 7d)	83,891,387	79,416,883	3,061,980	1,438,121	1.0000	1.0366
170	CITY OF NILES	365,357	282,133	0	0	IC-out	
041	VILLAGE OF CASSOPOLIS	28,521,298	29,807,768	297,402	1,821,000	1.0000	1.0085
051	VILLAGE OF MARCELLUS	12,563,637	12,729,498	165,406	94,714	0.9901	0.9813
091	VILLAGE OF EDWARDSBURG	20,398,459	21,195,973	197,804	506,700	0.9852	0.9764
101	VILLAGE OF VANDALIA	6,369,400	6,438,088	11,106	56,100	1.0000	0.9963

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)	2016 Taxable Value as of 05/26/15	2017 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2017 Millage Reduction Fraction	Base Tax Rate Fraction
<b>Schools- ALL PROPERTIES</b>							
14010	CASSOPOLIS SCHOOLS	459,498,304	459,872,729	10,695,328	11,413,683	1.0000	1.0008
14020	DOWAGIAC SCHOOLS	431,950,492	435,178,790	4,252,025	8,399,239	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	431,842,335	435,079,880	4,244,125	8,399,239	IC	
14030	EDWARDSBURG SCHOOLS	430,796,882	440,425,868	2,236,433	12,233,196	1.0000	1.0009
14050	MARCELLUS SCHOOLS	160,250,208	173,341,799	1,050,132	12,975,671	IC	
11210	BRANDYWINE SCHOOLS	86,680,031	89,687,999	341,578	2,692,200	IC-out	
11250	EAU CLAIRE SCHOOLS	9,483,056	9,730,412	67,651	229,400	IC-out	
11300	NILES SCHOOLS	172,902,315	175,821,972	3,652,335	4,162,261	IC-out	
75050	CONSTANTINE SCHOOLS	146,797,066	150,669,945	274,884	2,838,609	IC-out	
75070	WHITE PIGEON SCHOOLS	82,565,903	85,806,969	323,876	2,550,800	IC-out	
75080	THREE RIVERS SCHOOLS	24,246,447	25,164,846	17,006	509,290	IC-out	
80050	DECATUR SCHOOLS	14,028,139	14,026,187	13,500	127,165	IC-out	
<b>ISDs</b>							
--	LC ISD LEWIS CASS ISD	1,482,495,886	1,508,819,186	18,233,918	45,021,789	IC	
--	LC ISD LEWIS CASS ISD W/O RZ	1,482,387,729	1,508,720,276	18,226,018	45,021,789	IC	
--	BC ISD BERRIEN COUNTY ISD	269,065,402	275,240,383	4,061,564	7,083,861	IC	
--	SJ ISD ST JOSEPH ISD	253,609,416	261,641,760	615,766	5,898,699	IC	
--	VB ISD VAN BUREN ISD	14,028,139	14,026,187	13,500	127,165	IC	
<b>Authorities &amp; Community College</b>							
--	CASS CO DISTRICT LIBRARY	1,565,511,375	1,592,397,801	17,460,868	39,284,496	1.0000	0.9967
--	CASS CO DISTRICT LIBRARY W/O RZ	1,565,403,218	1,592,298,891	17,452,968	39,284,496	1.0000	0.9967
--	DOWAGIAC DISTRICT LIBRARY	371,187,124	372,436,686	4,036,846	6,565,560	IC	
--	NILES DISTRICT LIBRARY	365,357	282,133	0	0	IC-out	
--	SOUTHWESTERN MICH COLLEGE	2,019,198,843	2,059,727,516	22,147,525	57,354,708	IC	
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,019,090,686	2,059,628,606	22,139,625	57,354,708	IC	0.9973
--	SOUTHEAST PUBLIC SAFETY AUTHORITY	295,387,804	304,121,369	641,201	6,684,252	0.9999	0.9910

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County	<b>CASS</b>
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Code Number	Taxing Jurisdiction (1)	2016 Taxable Value as of 05/26/15	2017 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2017 Millage Reduction Fraction	Base Tax Rate Fraction
<b>Schools- NON-HOMESTEAD</b>							
14010	CASSOPOLIS SCHOOLS	232,318,049	229,250,168	9,993,495	7,543,577	1.0000	1.0028
14020	DOWAGIAC SCHOOLS	199,153,517	205,123,520	627,937	4,895,425	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	199,080,860	205,050,210	627,937	4,895,425	IC	
14030	EDWARDSBURG SCHOOLS	111,725,884	117,288,810	416,568	5,871,210	1.0000	0.9990
14050	MARCELLUS SCHOOLS	67,672,378	80,287,428	82,294	12,265,292	IC	
11210	BRANDYWINE SCHOOLS	19,623,939	20,961,537	23,600	1,122,900	IC-out	
11250	EAU CLAIRE SCHOOLS	7,074,282	7,293,929	67,651	229,400	IC-out	
11300	NILES SCHOOLS	40,825,591	43,211,936	169,624	2,090,614	IC-out	
75050	CONSTANTINE SCHOOLS	40,185,512	42,629,496	63,972	1,570,387	IC-out	
75070	WHITE PIGEON SCHOOLS	29,152,789	30,888,568	110,349	1,459,000	IC-out	
75080	THREE RIVERS SCHOOLS	9,595,877	10,028,627	863	307,383	IC-out	
80050	DECATUR SCHOOLS	1,245,457	1,395,441	400	119,965	IC-out	

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

**2017 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 2017 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 2016 Taxable Value, 2017 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		<b>CASS</b>						<b>ALL PROPERTIES</b>	
Code Number	Taxing Jurisdiction	2016 Taxable Value as of 05/26/15	2017 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2017 Millage Reduction Fraction	Base Tax Rate Fraction		
14020	DOWAGIAC SCHOOLS--ALL	552,187,125	558,458,392	4,591,561	10,525,949	1.0000	0.9994		
14020	DOWAGIAC SCHOOLS--ALL W/O RZ	552,078,968	558,359,482	4,583,661	10,525,949	1.0000	0.9994		
14050	MARCELLUS SCHOOLS--ALL	188,277,094	201,838,665	1,247,388	13,137,141	1.0000	0.9911		
--	LC ISD LEWIS CASS ISD	1,630,759,405	1,660,595,654	18,770,710	47,309,969	1.0000	0.9992		
--	LC ISD LEWIS CASS ISD W/O RZ	1,630,651,248	1,660,496,744	18,762,810	47,309,969	1.0000	0.9992		
--	SOUTHWESTERN MICH COLLEGE	2,209,106,128	2,334,479,216	22,147,525	143,660,230	1.0000	0.9982		
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,208,997,971	2,334,380,306	22,139,625	143,660,230	1.0000	0.9982		
--	DOWAGIAC DISTRICT LIBRARY	490,565,833	494,854,417	4,376,282	8,692,270	1.0000	1.0001		

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County		Non-Homestead					
CASS		Non-Homestead					
Code Number	Taxing Jurisdiction	2016 Taxable Value as of 05/26/15	2017 Taxable Value as of 05/23/16	Taxable Value of Losses	Taxable Value of Additions	2017 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--NON-PRE	200,240,709	206,327,368	629,974	4,926,197	1.0000	0.9911
14020	DOWAGIAC SCHOOLS--NON-PRE W/O RZ	200,168,052	206,254,058	629,974	4,926,197	1.0000	0.9911
14050	MARCELLUS SCHOOLS--NON-PRE	74,931,515	88,081,861	96,815	12,372,095	0.9973	0.9884
<b><u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u></b>							