

### 2019 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 2019 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)	2018 Taxable Value as of 04/01/18	2019 Taxable Value as of 04/01/19	Taxable Value of Losses	Taxable Value of Additions	2019 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	2,146,690,204	2,238,586,115	14,831,416	55,583,525	1.0000	0.9766
38	CASS COUNTY W/O RZ	2,146,592,055	2,238,586,115	14,808,116	55,682,425	1.0000	0.9766
010	CALVIN TOWNSHIP	86,276,017	90,210,408	325,940	1,132,553	0.9880	0.9649
020	HOWARD TOWNSHIP	199,363,267	212,607,186	730,553	9,516,664	1.0000	0.9781
030	JEFFERSON TOWNSHIP	122,189,108	128,283,330	579,392	3,173,000	0.9953	0.9720
040	LAGRANGE TOWNSHIP	100,985,690	105,818,079	965,153	4,698,632	1.0000	0.9891
050	MARCELLUS TOWNSHIP	88,805,245	90,688,142	1,011,043	1,818,756	1.0000	0.9879
060	MASON TOWNSHIP	79,739,059	83,528,919	205,375	2,097,000	1.0000	0.9767
070	MILTON TOWNSHIP	167,402,260	173,575,722	448,511	2,987,617	1.0000	0.9787
080	NEWBERG TOWNSHIP	81,139,602	88,452,996	405,569	5,591,894	0.9977	0.9743
090	ONTWA TOWNSHIP	246,584,432	253,930,197	2,703,597	4,422,341	1.0000	0.9774
100	PENN TOWNSHIP	217,449,465	228,519,264	2,156,481	8,273,424	1.0000	0.9775
110	*POKAGON TOWNSHIP incl RZ	70,252,159	72,798,668	369,281	1,058,328	0.9975	0.9741
110	*POKAGON TOWNSHIP W/O RZ	70,154,010	72,798,668	345,981	1,157,228	0.9978	0.9744
120	PORTER TOWNSHIP	238,154,893	251,158,327	909,302	5,703,733	0.9898	0.9666
130	SILVERCREEK TOWNSHIP	233,358,249	239,820,560	883,815	1,949,700	1.0000	0.9773
140	VOLINIA TOWNSHIP	46,963,258	48,680,144	161,899	512,255	0.9949	0.9716
150	WAYNE TOWNSHIP	84,781,402	87,575,385	258,752	1,406,256	1.0000	0.9809
160	CITY OF DOWAGIAC (w/o 7d)	82,966,867	82,715,309	2,716,753	1,241,372	1.0000	0.9850
170	CITY OF NILES	279,231	223,479	0	0	IC-out	
041	VILLAGE OF CASSOPOLIS	27,999,459	28,494,439	688,726	1,275,432	1.0000	1.0034
051	VILLAGE OF MARCELLUS	13,131,780	13,539,073	45,604	123,203	0.9988	0.9754
091	VILLAGE OF EDWARDSBURG	22,030,903	22,764,397	137,200	508,525	1.0000	0.9837
101	VILLAGE OF VANDALIA	6,738,611	7,505,421	900	702,300	1.0000	0.9904

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)	2018 Taxable Value as of 04/01/18	2019 Taxable Value as of 04/01/19	Taxable Value of Losses	Taxable Value of Additions	2019 Millage Reduction Fraction	Base Tax Rate Fraction
<b>Schools- ALL PROPERTIES</b>							
14010	CASSOPOLIS SCHOOLS	486,453,896	513,045,994	3,926,760	17,901,604	0.9979	0.9745
14020	DOWAGIAC SCHOOLS	454,289,145	464,492,825	4,222,246	5,143,890	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	454,190,996	464,492,825	4,198,946	5,242,790	IC	
14030	EDWARDSBURG SCHOOLS	456,431,515	470,776,924	3,286,280	8,273,991	1.0000	0.9798
14050	MARCELLUS SCHOOLS	180,013,867	186,349,276	1,227,776	3,877,463	IC	
11210	BRANDYWINE SCHOOLS	92,171,563	96,748,239	248,053	2,008,417	IC-out	
11250	EAU CLAIRE SCHOOLS	10,125,161	10,398,710	3,600	68,700	IC-out	
11300	NILES SCHOOLS	179,609,984	192,439,214	736,129	9,386,214	IC-out	
75050	CONSTANTINE SCHOOLS	156,631,181	165,093,447	460,211	3,719,908	IC-out	
75070	WHITE PIGEON SCHOOLS	89,931,697	94,819,686	415,952	2,545,535	IC-out	
75080	THREE RIVERS SCHOOLS	26,162,948	29,061,417	254,300	2,442,348	IC-out	
80050	DECATUR SCHOOLS	14,869,247	15,360,383	50,109	215,455	IC-out	
<b>ISDs</b>							
--	LC ISD LEWIS CASS ISD	1,577,188,423	1,634,665,019	12,663,062	35,196,948	IC	
--	LC ISD LEWIS CASS ISD W/O RZ	1,577,090,274	1,634,665,019	12,639,762	35,295,848	IC	
--	BC ISD BERRIEN COUNTY ISD	281,906,708	299,586,163	987,782	11,463,331	IC	
--	SJ ISD ST JOSEPH ISD	272,725,826	288,974,550	1,130,463	8,707,791	IC	
--	VB ISD VAN BUREN ISD	14,869,247	15,360,383	50,109	215,455	IC	
<b>Authorities &amp; Community College</b>							
--	CASS CO DISTRICT LIBRARY	1,656,499,210	1,737,563,240	9,961,053	49,167,441	0.9986	0.9752
--	CASS CO DISTRICT LIBRARY W/O RZ	1,656,401,061	1,737,563,240	9,937,753	49,266,341	0.9986	0.9752
--	DOWAGIAC DISTRICT LIBRARY	390,981,357	399,712,544	3,855,720	4,528,628	IC	
--	NILES DISTRICT LIBRARY	279,231	223,479	0	0	IC-out	
--	SOUTHWESTERN MICH COLLEGE	2,146,690,204	2,238,586,115	14,831,416	55,583,525	IC	
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,146,592,055	2,238,586,115	14,808,116	55,682,425	IC	0.9766
--	SOUTHEAST PUBLIC SAFETY AUTHORITY	317,893,952	334,687,246	1,114,677	7,800,733	0.9923	0.9691

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County **CASS**

Code Number	Taxing Jurisdiction (1)	2018 Taxable Value as of 04/01/18	2019 Taxable Value as of 04/01/19	Taxable Value of Losses	Taxable Value of Additions	2019 Millage Reduction Fraction	Base Tax Rate Fraction
<b>Schools- NON-HOMESTEAD</b>							
14010	CASSOPOLIS SCHOOLS	235,181,673	254,816,636	2,280,840	15,785,004	0.9977	0.9744
14020	DOWAGIAC SCHOOLS	214,157,829	221,053,880	683,620	3,151,500	IC	
14020	DOWAGIAC SCHOOLS W/O RZ	214,082,980	221,053,880	683,620	3,250,400	IC	
14030	EDWARDSBURG SCHOOLS	117,637,005	120,332,965	1,718,181	3,191,350	1.0000	0.9896
14050	MARCELLUS SCHOOLS	82,400,232	85,841,883	1,021,718	3,075,743	IC	
11210	BRANDYWINE SCHOOLS	19,356,196	20,666,723	31,280	875,600	IC-out	
11250	EAU CLAIRE SCHOOLS	7,309,578	7,445,440	3,600	7,200	IC-out	
11300	NILES SCHOOLS	44,338,699	53,308,862	75,600	8,703,750	IC-out	
75050	CONSTANTINE SCHOOLS	42,947,535	46,137,866	343,472	1,858,069	IC-out	
75070	WHITE PIGEON SCHOOLS	30,635,530	32,630,901	145,737	883,800	IC-out	
75080	THREE RIVERS SCHOOLS	11,004,127	13,558,829	78,508	2,294,151	IC-out	
80050	DECATUR SCHOOLS	1,850,308	1,980,501	15,000	154,600	IC-out	

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

**2019 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 2019 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 2018 Taxable Value, 2019 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>ALL PROPERTIES</b>					
<b>CASS</b>							
<b>Code Number</b>	<b>Taxing Jurisdiction</b>	<b>2018 Taxable Value as of 04/01/18</b>	<b>2019 Taxable Value as of 04/01/19</b>	<b>Taxable Value of Losses</b>	<b>Taxable Value of Additions</b>	<b>2019 Millage Reduction Fraction</b>	<b>Base Tax Rate Fraction</b>
14020	DOWAGIAC SCHOOLS--ALL	587,020,414	600,987,132	4,504,704	7,209,390	1.0000	0.9810
14020	DOWAGIAC SCHOOLS--ALL W/O RZ	586,922,265	600,987,132	4,481,404	7,308,290	1.0000	0.9811
14050	MARCELLUS SCHOOLS--ALL	209,968,706	216,918,025	1,780,689	4,206,841	1.0000	0.9787
--	LC ISD LEWIS CASS ISD	1,739,874,531	1,801,728,075	13,498,433	37,591,826	1.0000	0.9786
--	LC ISD LEWIS CASS ISD W/O RZ	1,739,776,382	1,801,728,075	13,475,133	37,690,726	1.0000	0.9786
--	SOUTHWESTERN MICH COLLEGE	2,351,676,098	2,453,048,111	15,517,431	62,462,674	1.0000	0.9772
--	SOUTHWESTERN MICH COLLEGE W/O RZ	2,351,577,949	2,453,048,111	15,494,131	62,561,574	1.0000	0.9772
--	DOWAGIAC DISTRICT LIBRARY	522,832,013	535,203,956	4,137,978	6,593,828	1.0000	0.9812

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County		Non-Homestead					
CASS							
Code Number	Taxing Jurisdiction	2018 Taxable Value as of 04/01/18	2019 Taxable Value as of 04/01/19	Taxable Value of Losses	Taxable Value of Additions	2019 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--NON-PRE	299,578,772	308,660,121	860,798	4,644,600	1.0000	0.9826
14020	DOWAGIAC SCHOOLS--NON-PRE W/O RZ	299,503,923	308,660,121	860,798	4,743,500	1.0000	0.9826
14050	MARCELLUS SCHOOLS--NON-PRE	90,517,010	94,198,484	1,104,067	3,161,036	1.0000	0.9822
<b><u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u></b>							