

2022 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 2022 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)	2021 Taxable Value as of 04/01/21	2022 Taxable Value as of 04/01/22	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	2,435,806,089	2,590,571,442	12,466,891	75,915,439	0.9955	0.9637
010	CALVIN TOWNSHIP	98,955,666	107,034,332	188,061	3,026,291	0.9810	0.9496
020	HOWARD TOWNSHIP	242,619,516	264,521,731	1,033,208	16,141,083	1.0000	0.9726
030	JEFFERSON TOWNSHIP	136,383,602	140,562,257	332,669	455,100	1.0000	0.9710
040	LAGRANGE TOWNSHIP	113,145,651	120,344,709	1,228,880	3,528,080	0.9897	0.9581
050	MARCELLUS TOWNSHIP	96,166,618	101,007,930	555,342	2,084,853	0.9984	0.9665
060	MASON TOWNSHIP	92,242,965	95,904,639	338,304	1,184,313	1.0000	0.9703
070	MILTON TOWNSHIP	189,539,199	201,079,485	238,981	5,349,959	0.9991	0.9672
080	NEWBERG TOWNSHIP	94,446,199	97,027,583	389,823	343,179	1.0000	0.9728
090	ONTWA TOWNSHIP	273,292,770	290,398,699	1,476,888	6,727,400	0.9898	0.9582
100	PENN TOWNSHIP	247,981,599	264,968,049	3,696,442	13,444,601	1.0000	0.9712
110	POKAGON TOWNSHIP	77,227,840	80,745,254	453,257	1,145,593	0.9963	0.9645
120	PORTER TOWNSHIP	270,049,163	288,442,578	598,972	7,566,642	0.9910	0.9593
130	SILVERCREEK TOWNSHIP	258,996,516	274,096,595	538,834	3,564,860	0.9869	0.9554
140	VOLINIA TOWNSHIP	51,898,333	54,504,090	355,109	612,484	0.9880	0.9564
150	WAYNE TOWNSHIP	91,944,262	96,464,179	382,518	1,412,367	0.9951	0.9633
160	CITY OF DOWAGIAC (w/o 7d)	86,569,918	91,440,554	659,603	1,639,134	0.9882	0.9567
170	CITY OF NILES	14,346,272	22,028,778	0	7,689,500	IC-out	
041	VILLAGE OF CASSOPOLIS	50,347,651	53,304,121	2,917,841	3,933,619	0.9924	0.9607
051	VILLAGE OF MARCELLUS	14,957,444	16,248,758	88,925	268,366	0.9611	0.9304
091	VILLAGE OF EDWARDSBURG	24,066,059	25,021,573	442,860	370,700	0.9899	0.9583
101	VILLAGE OF VANDALIA	10,149,073	9,774,671	479,527	143,551	1.0000	1.0040

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)	2021 Taxable Value as of 04/01/21	2022 Taxable Value as of 04/01/22	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- ALL PROPERTIES							
14010	CASSOPOLIS SCHOOLS	553,602,550	588,094,389	5,078,095	20,377,772	0.9981	0.9662
14020	DOWAGIAC SCHOOLS	494,441,364	520,120,964	2,098,107	6,698,054	IC	
14030	EDWARDSBURG SCHOOLS	510,890,394	536,754,119	2,047,403	9,326,850	0.9966	0.9648
14050	MARCELLUS SCHOOLS	196,732,708	205,089,450	1,059,191	2,803,616	IC	
ISDs							
--	LC ISD HERITAGE SOUTHWEST ISD	1,755,667,016	1,850,058,922	10,282,796	39,206,292	IC	
--	BC ISD BERRIEN COUNTY ISD	351,529,525	390,701,924	1,188,215	28,594,092	IC	
--	SJ ISD ST JOSEPH ISD	312,248,603	332,297,050	896,025	7,858,855	IC	
--	VB ISD VAN BUREN ISD	16,360,945	17,513,546	99,855	256,200	IC	
Authorities & Community College							
--	CASS CO DISTRICT LIBRARY	1,887,782,503	2,005,533,406	10,330,594	59,524,725	0.9966	0.9648
--	DOWAGIAC DISTRICT LIBRARY	425,836,524	449,228,468	1,548,355	5,915,561	IC	
--	NILES DISTRICT LIBRARY	14,346,272	22,028,778	0	7,689,500	IC-out	
--	SOUTHWESTERN MICH COLLEGE	2,435,806,089	2,590,571,442	12,466,891	75,915,439	IC	
--	SOUTHEAST PUBLIC SAFETY AUTHORITY	362,292,128	384,347,217	937,276	8,750,955	0.9938	0.9621

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County	CASS
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Schools- NON-HOMESTEAD							
14010	CASSOPOLIS SCHOOLS	276,705,383	295,258,782	2,920,919	13,487,100	1.0000	0.9717
14020	DOWAGIAC SCHOOLS	232,584,542	246,062,649	652,950	3,934,934	IC	
14030	EDWARDSBURG SCHOOLS	124,736,773	134,161,446	302,347	5,374,000	0.9981	0.9662
14050	MARCELLUS SCHOOLS	87,547,834	91,153,109	332,986	1,912,487	IC	
11210	BRANDYWINE SCHOOLS	23,981,006	27,739,190	43,756	2,730,800	IC-out	
11250	EAU CLAIRE SCHOOLS	9,075,226	10,086,546	32,600	697,800	IC-out	
11300	NILES SCHOOLS	83,810,472	98,545,445	395,662	14,984,940	IC-out	
75050	CONSTANTINE SCHOOLS	52,243,275	57,328,659	73,609	2,529,600	IC-out	
75070	WHITE PIGEON SCHOOLS	35,359,556	39,225,181	200,678	1,984,000	IC-out	
75080	THREE RIVERS SCHOOLS	13,507,167	14,068,729	27,000	95,200	IC-out	
80050	DECATUR SCHOOLS	2,140,842	2,440,662	12,598	111,600	IC-out	

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

2022 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 2022 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 2021 Taxable Value, 2022 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	2021 Taxable Value as of 04/01/21	2022 Taxable Value as of 04/01/22	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--ALL	639,084,561	671,216,410	2,425,799	8,139,207	0.9918	0.9602
14050	MARCELLUS SCHOOLS--ALL	231,159,526	240,770,075	1,283,021	3,277,973	0.9999	0.9679
--	LC ISD HERITAGE SOUTHWEST ISD	1,934,737,031	2,036,834,993	10,834,318	41,121,802	0.9958	0.9640
--	SOUTHWESTERN MICH COLLEGE	2,665,051,765	2,829,039,729	13,400,730	78,439,720	0.9958	0.9640
--	DOWAGIAC DISTRICT LIBRARY	569,361,765	599,193,708	1,876,047	7,354,914	0.9905	0.9589

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County		Non-Homestead					
CASS							
Code Number	Taxing Jurisdiction	2021 Taxable Value as of 04/01/21	2022 Taxable Value as of 04/01/22	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--NON-PRE	325,056,125	342,647,861	817,715	4,975,834	0.9919	0.9602
14050	MARCELLUS SCHOOLS--NON-PRE	97,211,353	101,369,586	342,628	2,294,144	1.0000	0.9777
<u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u>							