

2020 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 2020 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)	2019 Taxable Value as of 04/01/19	2020 Taxable Value as of 04/01/20	Taxable Value of Losses	Taxable Value of Additions	2020 Millage Reduction Fraction	Base Tax Rate Fraction
38	CASS COUNTY	2,238,586,115	2,330,737,169	12,738,652	55,574,743	0.9969	0.9783
010	CALVIN TOWNSHIP	90,210,408	95,067,670	128,708	2,096,808	0.9873	0.9689
020	HOWARD TOWNSHIP	212,607,186	224,342,247	1,699,216	8,503,349	0.9957	0.9772
030	JEFFERSON TOWNSHIP	128,283,330	132,745,771	238,113	1,845,700	0.9968	0.9782
040	LAGRANGE TOWNSHIP	105,818,079	109,593,520	762,829	2,551,000	1.0000	0.9814
050	MARCELLUS TOWNSHIP	90,688,142	93,056,607	322,717	1,330,965	1.0000	0.9852
060	MASON TOWNSHIP	83,528,919	87,615,292	313,800	2,393,500	0.9950	0.9765
070	MILTON TOWNSHIP	173,575,722	180,133,168	339,619	4,302,295	1.0000	0.9852
080	NEWBERG TOWNSHIP	88,452,996	92,751,563	183,274	2,474,120	0.9963	0.9778
090	ONTWA TOWNSHIP	253,930,197	262,910,327	1,315,369	4,464,989	0.9960	0.9774
100	PENN TOWNSHIP	228,519,264	237,355,575	1,560,054	6,871,369	1.0000	0.9847
110	POKAGON TOWNSHIP	72,798,668	74,862,841	987,004	1,225,000	0.9937	0.9752
120	PORTER TOWNSHIP	251,158,327	260,792,133	1,523,819	4,749,900	0.9935	0.9750
130	SILVERCREEK TOWNSHIP	239,820,560	248,956,828	960,544	4,123,303	0.9941	0.9756
140	VOLINIA TOWNSHIP	48,680,144	49,801,125	634,554	655,127	0.9962	0.9776
150	WAYNE TOWNSHIP	87,575,385	90,062,439	591,839	1,118,198	0.9965	0.9780
160	CITY OF DOWAGIAC (w/o 7d)	82,715,309	85,021,339	1,177,193	1,428,120	0.9939	0.9754
170	CITY OF NILES	223,479	5,668,724	0	5,441,000	IC-out	
041	VILLAGE OF CASSOPOLIS	28,494,439	29,826,870	531,423	1,216,400	0.9959	0.9774
051	VILLAGE OF MARCELLUS	13,539,073	14,403,105	108,060	603,228	0.9918	0.9733
091	VILLAGE OF EDWARDSBURG	22,764,397	23,311,242	88,080	277,400	1.0000	0.9845
101	VILLAGE OF VANDALIA	7,505,421	8,554,429	26,832	920,700	0.9983	0.9797

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)	2019 Taxable Value as of 04/01/19	2020 Taxable Value as of 04/01/20	Taxable Value of Losses	Taxable Value of Additions	2020 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- ALL PROPERTIES							
14010	CASSOPOLIS SCHOOLS	513,045,994	533,797,539	2,714,229	13,514,015	0.9995	0.9809
14020	DOWAGIAC SCHOOLS	464,492,825	479,847,738	3,395,754	7,771,794	IC	
14030	EDWARDSBURG SCHOOLS	470,776,924	489,530,237	1,663,222	10,006,579	0.9969	0.9783
14050	MARCELLUS SCHOOLS	186,349,276	190,884,530	1,570,983	2,714,048	IC	
11210	BRANDYWINE SCHOOLS	96,748,239	100,412,076	267,036	2,050,495	IC-out	
11250	EAU CLAIRE SCHOOLS	10,398,710	10,820,846	124,116	177,800	IC-out	
11300	NILES SCHOOLS	192,439,214	208,645,430	1,754,169	13,592,759	IC-out	
75050	CONSTANTINE SCHOOLS	165,093,447	171,189,542	568,738	1,950,900	IC-out	
75070	WHITE PIGEON SCHOOLS	94,819,686	99,642,282	492,443	3,131,000	IC-out	
75080	THREE RIVERS SCHOOLS	29,061,417	30,193,417	629,562	935,264	IC-out	
80050	DECATUR SCHOOLS	15,360,383	15,773,532	14,400	186,089	IC-out	
ISDs							
--	LC ISD LEWIS CASS ISD	1,634,665,019	1,694,060,044	9,344,188	34,006,436	IC	
--	BC ISD BERRIEN COUNTY ISD	299,586,163	319,878,352	2,145,321	15,821,054	IC	
--	SJ ISD ST JOSEPH ISD	288,974,550	301,025,241	1,690,743	6,017,164	IC	
--	VB ISD VAN BUREN ISD	15,360,383	15,773,532	14,400	186,089	IC	
Authorities & Community College							
--	CASS CO DISTRICT LIBRARY	1,737,563,240	1,807,971,232	9,686,359	42,133,157	0.9971	0.9785
--	DOWAGIAC DISTRICT LIBRARY	399,712,544	413,219,760	2,605,460	6,491,821	IC	
--	NILES DISTRICT LIBRARY	223,479	5,668,724	0	5,441,000	IC-out	
--	SOUTHWESTERN MICH COLLEGE	2,238,586,115	2,330,737,169	12,738,652	55,574,743	IC	
--	SOUTHEAST PUBLIC SAFETY AUTHORITY	334,687,246	348,407,425	1,837,619	7,143,400	0.9939	0.9753

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County	CASS
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Code Number	Taxing Jurisdiction (1)	2019 Taxable Value as of 04/01/19	2020 Taxable Value as of 04/01/20	Taxable Value of Losses	Taxable Value of Additions	2020 Millage Reduction Fraction	Base Tax Rate Fraction
Schools- NON-HOMESTEAD							
14010	CASSOPOLIS SCHOOLS	252,405,255	264,508,649	530,614	8,924,715	1.0000	0.9855
14020	DOWAGIAC SCHOOLS	219,843,905	228,389,392	1,394,494	4,733,671	IC	
14030	EDWARDSBURG SCHOOLS	116,646,246	123,059,881	461,540	4,736,200	1.0000	0.9819
14050	MARCELLUS SCHOOLS	85,177,977	87,294,422	686,986	1,543,087	IC	
11210	BRANDYWINE SCHOOLS	20,937,730	22,178,419	99,416	627,120	IC-out	
11250	EAU CLAIRE SCHOOLS	7,859,745	8,221,246	124,116	164,400	IC-out	
11300	NILES SCHOOLS	52,974,292	61,396,863	513,936	8,183,700	IC-out	
75050	CONSTANTINE SCHOOLS	44,938,426	47,445,463	195,532	1,176,600	IC-out	
75070	WHITE PIGEON SCHOOLS	32,235,867	34,841,637	218,551	2,013,400	IC-out	
75080	THREE RIVERS SCHOOLS	13,670,689	14,143,563	603,300	788,613	IC-out	
80050	DECATUR SCHOOLS	1,901,385	2,015,800	14,400	103,236	IC-out	

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

2020 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 2020 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 2019 Taxable Value, 2020 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	2019 Taxable Value as of 04/01/19	2020 Taxable Value as of 04/01/20	Taxable Value of Losses	Taxable Value of Additions	2020 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--ALL	600,987,132	620,618,266	3,898,392	9,837,983	0.9962	0.9776
14050	MARCELLUS SCHOOLS--ALL	216,918,025	222,489,605	1,901,309	3,260,240	0.9994	0.9808
--	LC ISD LEWIS CASS ISD	1,801,728,075	1,866,435,647	10,177,152	36,618,817	0.9977	0.9791
--	SOUTHWESTERN MICH COLLEGE	2,453,048,111	2,554,849,022	13,569,521	58,972,832	0.9960	0.9774
--	DOWAGIAC DISTRICT LIBRARY	535,203,956	552,968,021	3,107,998	8,557,410	0.9960	0.9774

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County		Non-Homestead					
CASS							
Code Number	Taxing Jurisdiction	2019 Taxable Value as of 04/01/19	2020 Taxable Value as of 04/01/20	Taxable Value of Losses	Taxable Value of Additions	2020 Millage Reduction Fraction	Base Tax Rate Fraction
14020	DOWAGIAC SCHOOLS--NON-PRE	307,490,915	318,708,927	1,591,511	5,827,471	0.9963	0.9777
14050	MARCELLUS SCHOOLS--NON-PRE	93,123,066	95,703,404	691,181	1,862,379	1.0000	0.9850
<u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u>							