

## 2021 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 2021 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> |
|--------|-------------|

| Code Number | Taxing Jurisdiction (1)   | 2020 Taxable Value as of 04/01/20 | 2021 Taxable Value as of 04/01/21 | Taxable Value of Losses | Taxable Value of Additions | 2021 Millage Reduction Fraction | Base Tax Rate Fraction |
|-------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------|----------------------------|---------------------------------|------------------------|
| 38          | CASS COUNTY               | 2,330,737,169                     | 2,435,806,089                     | 12,818,383              | 69,920,573                 | 0.9934                          | 0.9797                 |
| 010         | CALVIN TOWNSHIP           | 95,067,670                        | 98,955,666                        | 120,782                 | 1,364,294                  | 0.9865                          | 0.9729                 |
| 020         | HOWARD TOWNSHIP           | 224,342,247                       | 242,619,516                       | 848,957                 | 15,718,321                 | 0.9988                          | 0.9850                 |
| 030         | JEFFERSON TOWNSHIP        | 132,745,771                       | 136,383,602                       | 112,900                 | 1,722,400                  | 0.9987                          | 0.9849                 |
| 040         | LAGRANGE TOWNSHIP         | 109,593,520                       | 113,145,651                       | 496,824                 | 2,550,964                  | 1.0000                          | 0.9865                 |
| 050         | MARCELLUS TOWNSHIP        | 93,056,607                        | 96,166,618                        | 241,678                 | 1,835,052                  | 0.9977                          | 0.9839                 |
| 060         | MASON TOWNSHIP            | 87,615,292                        | 92,242,965                        | 178,789                 | 2,379,236                  | 0.9866                          | 0.9730                 |
| 070         | MILTON TOWNSHIP           | 180,133,168                       | 189,539,199                       | 313,432                 | 6,924,772                  | 0.9985                          | 0.9847                 |
| 080         | NEWBERG TOWNSHIP          | 92,751,563                        | 94,446,199                        | 148,754                 | 979,244                    | 1.0000                          | 0.9908                 |
| 090         | ONTWA TOWNSHIP            | 262,910,327                       | 273,292,770                       | 1,504,864               | 4,607,490                  | 0.9865                          | 0.9729                 |
| 100         | PENN TOWNSHIP             | 237,355,575                       | 247,981,599                       | 4,596,093               | 9,113,032                  | 0.9881                          | 0.9744                 |
| 110         | POKAGON TOWNSHIP          | 74,862,841                        | 77,227,840                        | 375,692                 | 1,072,126                  | 0.9918                          | 0.9781                 |
| 120         | PORTER TOWNSHIP           | 260,792,133                       | 270,049,163                       | 987,631                 | 4,387,111                  | 0.9916                          | 0.9780                 |
| 130         | SILVERCREEK TOWNSHIP      | 248,956,828                       | 258,996,516                       | 595,733                 | 4,162,700                  | 0.9882                          | 0.9746                 |
| 140         | VOLINIA TOWNSHIP          | 49,801,125                        | 51,898,333                        | 144,641                 | 920,005                    | 0.9877                          | 0.9741                 |
| 150         | WAYNE TOWNSHIP            | 90,062,439                        | 91,944,262                        | 267,040                 | 1,808,038                  | 1.0000                          | 0.9962                 |
| 160         | CITY OF DOWAGIAC (w/o 7d) | 85,021,339                        | 86,569,918                        | 1,089,673               | 909,988                    | 0.9935                          | 0.9798                 |
| 170         | CITY OF NILES             | 5,668,724                         | 14,346,272                        | 794,900                 | 9,465,800                  | IC-out                          |                        |
| 041         | VILLAGE OF CASSOPOLIS     | 47,762,962                        | 50,347,651                        | 365,115                 | 2,749,285                  | 1.0000                          | 0.9958                 |
| 051         | VILLAGE OF MARCELLUS      | 14,403,105                        | 14,957,444                        | 9,290                   | 110,496                    | 0.9831                          | 0.9695                 |
| 091         | VILLAGE OF EDWARDSBURG    | 23,391,059                        | 24,066,059                        | 156,801                 | 239,700                    | 0.9888                          | 0.9751                 |
| 101         | VILLAGE OF VANDALIA       | 8,554,429                         | 10,149,073                        | 263,914                 | 1,728,300                  | 0.9983                          | 0.9845                 |

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)           | 2020 Taxable Value as of 04/01/20 | 2021 Taxable Value as of 04/01/21 | Taxable Value of Losses | Taxable Value of Additions | 2021 Millage Reduction Fraction | Base Tax Rate Fraction |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------|----------------------------|---------------------------------|------------------------|
| <b>Schools- ALL PROPERTIES</b>             |                                   |                                   |                                   |                         |                            |                                 |                        |
| 14010                                      | CASSOPOLIS SCHOOLS                | 533,797,539                       | 553,602,550                       | 5,193,081               | 13,947,657                 | 0.9932                          | 0.9795                 |
| 14020                                      | DOWAGIAC SCHOOLS                  | 479,847,738                       | 494,441,364                       | 2,344,956               | 7,549,180                  | IC                              |                        |
| 14030                                      | EDWARDSBURG SCHOOLS               | 489,530,237                       | 510,890,394                       | 1,697,052               | 11,472,628                 | 0.9905                          | 0.9768                 |
| 14050                                      | MARCELLUS SCHOOLS                 | 190,884,530                       | 196,732,708                       | 585,988                 | 3,312,957                  | IC                              |                        |
| 11210                                      | BRANDYWINE SCHOOLS                | 100,412,076                       | 104,601,402                       | 194,132                 | 2,748,970                  | IC-out                          |                        |
| 11250                                      | EAU CLAIRE SCHOOLS                | 10,820,846                        | 11,674,172                        | 15,605                  | 439,700                    | IC-out                          |                        |
| 11300                                      | NILES SCHOOLS                     | 208,645,430                       | 235,253,951                       | 1,580,352               | 25,186,926                 | IC-out                          |                        |
| 75050                                      | CONSTANTINE SCHOOLS               | 171,189,542                       | 177,990,657                       | 971,970                 | 2,787,109                  | IC-out                          |                        |
| 75070                                      | WHITE PIGEON SCHOOLS              | 99,642,282                        | 103,157,564                       | 197,487                 | 1,906,702                  | IC-out                          |                        |
| 75080                                      | THREE RIVERS SCHOOLS              | 30,193,417                        | 31,100,382                        | 6,000                   | 413,144                    | IC-out                          |                        |
| 80050                                      | DECATUR SCHOOLS                   | 15,773,532                        | 16,360,945                        | 31,760                  | 155,600                    | IC-out                          |                        |
| <b>ISDs</b>                                |                                   |                                   |                                   |                         |                            |                                 |                        |
| --   | LC ISD LEWIS CASS ISD             | 1,694,060,044                     | 1,755,667,016                     | 9,821,077               | 36,282,422                 | IC                              |                        |
| --   | BC ISD BERRIEN COUNTY ISD         | 319,878,352                       | 351,529,525                       | 1,790,089               | 28,375,596                 | IC                              |                        |
| --   | SJ ISD ST JOSEPH ISD              | 301,025,241                       | 312,248,603                       | 1,175,457               | 5,106,955                  | IC                              |                        |
| --   | VB ISD VAN BUREN ISD              | 15,773,532                        | 16,360,945                        | 31,760                  | 155,600                    | IC                              |                        |
| <b>Authorities &amp; Community College</b> |                                   |                                   |                                   |                         |                            |                                 |                        |
| --   | CASS CO DISTRICT LIBRARY          | 1,807,971,232                     | 1,887,782,503                     | 9,829,359               | 51,738,995                 | 0.9931                          | 0.9794                 |
| --   | DOWAGIAC DISTRICT LIBRARY         | 413,219,760                       | 425,836,524                       | 1,936,841               | 6,441,026                  | IC                              |                        |
| --   | NILES DISTRICT LIBRARY            | 5,668,724                         | 14,346,272                        | 794,900                 | 9,465,800                  | IC-out                          |                        |
| --   | SOUTHWESTERN MICH COLLEGE         | 2,330,737,169                     | 2,435,806,089                     | 12,818,383              | 69,920,573                 | IC                              |                        |
| --   | SOUTHEAST PUBLIC SAFETY AUTHORITY | 348,407,425                       | 362,292,128                       | 1,166,420               | 6,766,347                  | 0.9904                          | 0.9767                 |

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|--------|-------------|
| County | <b>CASS</b> |
|--------|-------------|

| Code Number                   | Taxing Jurisdiction (1) | 2020 Taxable Value as of 04/01/20 | 2021 Taxable Value as of 04/01/21 | Taxable Value of Losses | Taxable Value of Additions | 2021 Millage Reduction Fraction | Base Tax Rate Fraction |
|-------------------------------|-------------------------|-----------------------------------|-----------------------------------|-------------------------|----------------------------|---------------------------------|------------------------|
| <b>Schools- NON-HOMESTEAD</b> |                         |                                   |                                   |                         |                            |                                 |                        |
| 14010                         | CASSOPOLIS SCHOOLS      | 268,156,283                       | 282,953,631                       | 858,842                 | 11,626,467                 | 0.9989                          | 0.9851                 |
| 14020                         | DOWAGIAC SCHOOLS        | 227,029,059                       | 235,399,835                       | 1,131,955               | 4,608,765                  | IC                              |                        |
| 14030                         | EDWARDSBURG SCHOOLS     | 118,509,476                       | 127,889,692                       | 180,446                 | 7,397,300                  | 0.9958                          | 0.9820                 |
| 14050                         | MARCELLUS SCHOOLS       | 85,692,082                        | 88,980,910                        | 279,877                 | 2,335,977                  | IC                              |                        |
| 11210                         | BRANDYWINE SCHOOLS      | 23,116,016                        | 24,887,477                        | 6,800                   | 1,383,000                  | IC-out                          |                        |
| 11250                         | EAU CLAIRE SCHOOLS      | 8,245,466                         | 9,075,226                         | 8,505                   | 437,800                    | IC-out                          |                        |
| 11300                         | NILES SCHOOLS           | 60,748,000                        | 84,605,412                        | 139,884                 | 23,625,847                 | IC-out                          |                        |
| 75050                         | CONSTANTINE SCHOOLS     | 48,485,232                        | 51,216,830                        | 448,995                 | 1,366,800                  | IC-out                          |                        |
| 75070                         | WHITE PIGEON SCHOOLS    | 33,805,537                        | 35,881,877                        | 146,192                 | 1,105,600                  | IC-out                          |                        |
| 75080                         | THREE RIVERS SCHOOLS    | 13,765,111                        | 13,819,642                        | 2,000                   | 313,538                    | IC-out                          |                        |
| 80050                         | DECATUR SCHOOLS         | 2,009,909                         | 2,174,511                         | 31,760                  | 88,200                     | IC-out                          |                        |

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

**2021 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 2021 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 2020 Taxable Value, 2021 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>2020 Taxable Value as of 04/01/20</b> | <b>2021 Taxable Value as of 04/01/21</b> | <b>Taxable Value of Losses</b> | <b>Taxable Value of Additions</b> | <b>2021 Millage Reduction Fraction</b> | <b>Base Tax Rate Fraction</b> |
| 14020              | DOWAGIAC SCHOOLS--ALL      | 620,618,266                              | 639,084,561                              | 3,139,625                      | 10,348,508                        | 0.9958                                 | 0.9821                        |
| 14050              | MARCELLUS SCHOOLS--ALL     | 222,489,605                              | 231,159,526                              | 621,418                        | 5,028,333                         | 0.9949                                 | 0.9811                        |
| --                 | LC ISD LEWIS CASS ISD      | 1,866,435,647                            | 1,934,737,031                            | 10,651,176                     | 40,797,126                        | 0.9936                                 | 0.9799                        |
| --                 | SOUTHWESTERN MICH COLLEGE  | 2,554,849,022                            | 2,665,051,765                            | 14,054,252                     | 73,444,654                        | 0.9941                                 | 0.9804                        |
| --                 | DOWAGIAC DISTRICT LIBRARY  | 552,968,021                              | 569,361,765                              | 2,579,555                      | 9,080,354                         | 0.9961                                 | 0.9823                        |

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**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  |                            | Non-Homestead                     |                                   |                         |                            |                                 |                        |
|---|----------------------------|-----------------------------------|-----------------------------------|-------------------------|----------------------------|---------------------------------|------------------------|
| CASS  |                            |                                   |                                   |                         |                            |                                 |                        |
| Code Number   | Taxing Jurisdiction        | 2020 Taxable Value as of 04/01/20 | 2021 Taxable Value as of 04/01/21 | Taxable Value of Losses | Taxable Value of Additions | 2021 Millage Reduction Fraction | Base Tax Rate Fraction |
| 14020   | DOWAGIAC SCHOOLS--NON-PRE  | 316,374,222                       | 327,593,840                       | 1,471,719               | 6,816,393                  | 0.9954                          | 0.9817                 |
| 14050   | MARCELLUS SCHOOLS--NON-PRE | 94,177,862                        | 99,275,821                        | 284,025                 | 3,775,009                  | 0.9969                          | 0.9832                 |
| <b><u>NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.</u></b> |                            |                                   |                                   |                         |                            |                                 |                        |