

**2009 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTIONS
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

LIVINGSTON COUNTY TAXING JURISDICTION: Hartland School District

2008 Total Taxable Value	1,227,124,380
Losses	9,969,956
Additions	23,839,271
2009 Total Taxable Value Based on SEV	1,197,423,132
2009 Total Taxable Value Based on Assessed Value	1,197,423,132
2009 Total Taxable Value Based on CEV	1,197,423,132

NOTE: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Sec 211.34d, MCL, HEADLEE (for each unit of local government)

$$1,227,124,380 - 9,969,956 \times 1.044 = 1,270,709,219 \quad 1.0000$$

(2008 Total Taxable Value - Losses) X Inflation Rate of 1.044 1.0828

$$1,197,423,132 - 23,839,271 = 1,173,583,861 \quad \text{2009 Millage Reduction Fraction (Headlee)}$$

*See State Tax Commission Bulletin #3 of 1995 regarding the calculation of losses & additions.
See also the Supplements to STC Bulletin #3 of 1995 contained in STC Bulletin #3 of 1997.*

2a. Sec 211.34, MCL, TRUTH IN ASSESSING (for cities & twps if SEV exceeds AV for 2009 only)

$$\frac{2009 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2009 \text{ Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

2009 Rollback Fraction
(Truth in Assessing)

See State Tax Commission Bulletin #4 of 2002 for more information regarding this calculation.

2b. Sec 211.34, MCL, TRUTH IN COUNTY EQUALIZATION (for villages, counties, & authorities if SEV exceeds CEV for 2009 only)

$$\frac{2009 \text{ Total Taxable Value based on CEV for all Classes}}{2009 \text{ Total Taxable Value based on SEV for all Classes}} = 1.0000$$

2009 Rollback Fraction
(Truth in Co. Equalization)

See State Tax Commission Bulletin #5 of 2004 for information regarding this calculation.

3. Sec 211.24e, MCL, TRUTH IN TAXATION (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2008 only)

$$1,227,124,380 - 9,969,956 = 1,217,154,424 \quad 1.0371$$

2008 Total Taxable Value - Losses

$$\frac{2009 \text{ Total Taxable Value Based on SEV - Additions}}{2009 \text{ Total Taxable Value based on SEV for all Classes}} = \text{2009 Base Rate Fraction (Truth in Taxation)}$$

Use same amounts for additions & losses as were used for the 211.34d ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d & 211.34. The Base Tax Rate equals the BTRF X 2006 Operating Rate levied.

LIVINGSTON COUNTY

HEADLEE RECAP

Hartland School District - 47060

Assessment Jurisdiction	2008 Taxable	Losses	Additions	2009 Taxable
Brighton Twp.	234,620,736	698,520	6,946,367	232,282,728
HO TR '79	392,296	0	0	374,069
HO TR '87	566,049	0	0	552,380
HO TR '89	1,063,737	0	0	1,072,059
Township Total:	236,642,818	698,520	6,946,367	234,281,236
Deerfield Twp.	88,632,981	600,754	1,820,883	87,977,460
HO TR '94	96,914	0	0	101,178
Township Total:	88,729,895	600,754	1,820,883	88,078,638
Genoa Twp.	32,297,003	128,890	187,700	30,443,139
Hartland Twp.	682,307,886	3,707,687	13,692,134	665,439,700
Oceola Twp.	101,979,851	4,761,196	620,518	96,663,280
HO TR '93	97,181	0	0	101,456
HO TR '97	287,200	0	0	275,500
HO TR '00	124,468	0	0	129,944
Township Total:	102,488,700	4,761,196	620,518	97,170,180
Tyrone Twp.	84,658,078	72,909	571,669	82,010,239
COUNTY TOTAL:	1,227,124,380	9,969,956	23,839,271	1,197,423,132

**2009 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTIONS
NOT SPECIFICALLY ASSIGNED TO EQUALIZATION DIRECTOR BY LAW**

LIVINGSTON COUNTY TAXING JURISDICTION:

Hartland School District - Non Homestead

2008 Total Taxable Value	226,073,828
Losses	1,056,990
Additions	13,513,861
2009 Total Taxable Value Based on SEV	240,910,572
2009 Total Taxable Value Based on Assessed Value	240,910,572
2009 Total Taxable Value Based on CEV	240,910,572

NOTE: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Sec 211.34d, MCL, HEADLEE (for each unit of local government)

$$226,073,828 - 1,056,990 \times 1.044 = 234,917,579 \quad 1.0000$$

(2008 Total Taxable Value - Losses) X Inflation Rate of 1.044 1.0334

$$240,910,572 - 13,513,861 = 227,396,711 \quad \text{2009 Millage Reduction Fraction (Headlee)}$$

*See State Tax Commission Bulletin #3 of 1995 regarding the calculation of losses & additions.
See also the Supplements to STC Bulletin #3 of 1995 contained in STC Bulletin #3 of 1997.*

2a. Sec 211.34, MCL, TRUTH IN ASSESSING (for cities & twps if SEV exceeds AV for 2009 only)

$$\frac{2009 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2009 \text{ Total Taxable Value Based on SEV for all Classes}} = 1.0000$$

See State Tax Commission Bulletin #4 of 2002 for more information regarding this calculation.

2b. Sec 211.34, MCL, TRUTH IN COUNTY EQUALIZATION (for villages, counties, & authorities if SEV exceeds CEV for 2009 only)

$$\frac{2009 \text{ Total Taxable Value based on CEV for all Classes}}{2009 \text{ Total Taxable Value based on SEV for all Classes}} = 1.0000$$

2009 Rollback Fraction
(Truth in Co. Equalization)

See State Tax Commission Bulletin #5 of 2004 for information regarding this calculation.

3. Sec 211.24e, MCL, TRUTH IN TAXATION (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2008 only)

$$226,073,828 - 1,056,990 = 225,016,838 \quad 0.9895$$

2008 Total Taxable Value - Losses

$$\frac{2009 \text{ Total Taxable Value Based on SEV - Additions}}{240,910,572 - 13,513,861 = 227,396,711} = \text{2009 Base Rate Fraction (Truth in Taxation)}$$

Use same amounts for additions & losses as were used for the 211.34d ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d & 211.34. The Base Tax Rate equals the BTRF X 2006 Operating Rate levied.

**2009
LIVINGSTON COUNTY
HEADLEE RECAP**

Hartland School District - 47060

Assessment Jurisdiction	2008 Non Homestead	Losses	Additions	2009 Non Homestead
Brighton Twp.	34,018,909	94,077	1,832,936	35,560,013
HO TR '79	0	0	0	0
HO TR '87	20,177	0	0	21,064
HO TR '89	177,986	0	0	185,815
Township Total:	<u>34,217,072</u>	<u>94,077</u>	<u>1,832,936</u>	<u>35,766,892</u>
Deerfield Twp.	10,676,375	188,688	516,524	10,884,457
Genoa Twp.	3,404,932	38,790	59,100	3,319,275
Hartland Twp.	152,078,450	635,084	10,854,083	165,573,296
Oceola Twp.	9,666,553	46,351	232,518	9,702,049
HO TR '97	0	0	0	0
Township Total:	<u>9,666,553</u>	<u>46,351</u>	<u>232,518</u>	<u>9,702,049</u>
Tyrone Twp.	16,030,446	54,000	18,700	15,664,603
COUNTY TOTAL NON HOMESTEAD:	<u><u>226,073,828</u></u>	<u><u>1,056,990</u></u>	<u><u>13,513,861</u></u>	<u><u>240,910,572</u></u>

47060 HARTLAND SCHOOLS

2009 TAXABLE VALUE

UNIT	AG.	COMM.	IND.	RES.	DEV.	TOTAL REAL	TOTAL PER. PROPERTY	GRAND TOTAL
BRIGHTON	733,379	6,750,861	9,600,459	201,407,728	0	218,492,427	13,790,301	232,282,728
<i>Non-P.R.E.</i>	0	6,637,652	9,600,459	15,153,565	0	31,391,676	4,168,337	35,560,013
BRI/HO TR.'79	0	0	0	374,069	0	374,069	0	374,069
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	552,380	0	552,380	0	552,380
<i>Non-P.R.E.</i>	0	0	0	21,064	0	21,064	0	21,064
BRI/HO TR.'89	0	0	0	1,072,059	0	1,072,059	0	1,072,059
<i>Non-P.R.E.</i>	0	0	0	185,815	0	185,815	0	185,815
DEERFIELD	8,013,020	215,408	571,553	76,816,465	0	85,616,446	2,361,014	87,977,460
<i>Non-P.R.E.</i>	1,255,329	215,408	526,210	6,905,484	0	8,902,431	1,982,026	10,884,457
DER/HO TR. '94	101,178	0	0	0	0	101,178	0	101,178
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
GENOA	688,192	140,320	0	29,118,227	0	29,946,739	496,400	30,443,139
<i>Non-P.R.E.</i>	0	0	0	2,842,575	0	2,842,575	476,700	3,319,275
HARTLAND	5,950,242	91,839,876	13,366,706	527,284,276	0	638,441,100	26,998,600	665,439,700
<i>Non-P.R.E.</i>	185,408	91,165,769	13,205,995	44,847,924	0	149,405,096	16,168,200	165,573,296
OCEOLA	2,621,602	635,307	11,169	88,962,728	0	92,230,806	4,432,474	96,663,280
<i>Non-P.R.E.</i>	0	635,307	11,169	6,560,899	0	7,207,375	2,494,674	9,702,049
OC/HO TR. '93	0	0	0	101,456	0	101,456	0	101,456
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	275,500	0	275,500	0	275,500
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	129,944	0	129,944	0	129,944
<i>Non-P.R.E.</i>	0	0	0	0	0	0	0	0
TYRONE	1,579,512	5,119,208	305,591	71,087,004	0	78,091,315	3,918,924	82,010,239
<i>Non-P.R.E.</i>	0	5,034,808	305,591	6,959,280	0	12,299,679	3,364,924	15,664,603
TOTAL	19,687,125	104,700,980	23,855,478	997,181,836	0	1,145,425,419	51,997,713	1,197,423,132
<i>Non-P.R.E.</i>	1,440,737	103,688,944	23,649,424	83,476,606	0	212,255,711	28,654,861	240,910,572

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47060 HARTLAND SCHOOLS
2009 TAXABLE VALUE * PERSONAL PROPERTY

UNIT	AG.	COMM.	IND.	RES.	UTIL.	TOTAL PER. PROPERTY
BRIGHTON	0	2,011,573	7,610,391	0	4,168,337	13,790,301
<i>Non-P.R.E.</i>	0	0	0	0	4,168,337	4,168,337
BRI/HO TR.'79	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
BRI/HO TR.'89	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
DEERFIELD	0	378,988	0	0	1,982,026	2,361,014
<i>Non-P.R.E.</i>	0	0	0	0	1,982,026	1,982,026
DER/HO TR. '94	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
GENOA	0	19,700	0	0	476,700	496,400
<i>Non-P.R.E.</i>	0	0	0	0	476,700	476,700
HARTLAND	0	9,241,300	1,589,100	0	16,168,200	26,998,600
<i>Non-P.R.E.</i>	0	0	0	0	16,168,200	16,168,200
OCEOLA	0	359,000	0	0	4,073,474	4,432,474
<i>Non-P.R.E.</i>	0	0	0	0	2,494,674	2,494,674
OC/HO TR. '93	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	0	0	0
<i>Non-P.R.E.</i>	0	0	0	0	0	0
TYRONE	0	498,100	53,600	0	3,367,224	3,918,924
<i>Non-P.R.E.</i>	0	0	0	0	3,364,924	3,364,924
TOTAL	0	12,508,661	9,253,091	0	30,235,961	51,997,713
<i>Non-P.R.E.</i>	0	0	0	0	28,654,861	28,654,861

47060 HARTLAND SCHOOLS

2009 EQUALIZED VALUE

UNIT	AG.	COMM.	IND.	RES.	DEV.	TOTAL REAL	TOTAL PER. PROPERTY	GRAND TOTAL
BRIGHTON	1,425,613	8,701,327	10,602,251	217,055,604	0	237,784,795	13,790,301	251,575,096
BRI/HO TR.'79	0	0	0	389,856	0	389,856	0	389,856
BRI/HO TR.'87	0	0	0	660,550	0	660,550	0	660,550
BRI/HO TR.'89	0	0	0	1,227,747	0	1,227,747	0	1,227,747
DEERFIELD	21,895,765	374,746	1,213,040	90,917,737	0	114,401,288	2,361,014	116,762,302
DER/HO TR. '94	192,972	0	0	0	0	192,972	0	192,972
GENOA	1,884,200	253,000	0	31,644,300	0	33,781,500	496,400	34,277,900
HARTLAND	18,565,400	120,706,000	16,785,400	560,715,950	0	716,772,750	26,998,600	743,771,350
OCEOLA	6,873,700	1,174,900	34,600	100,371,500	0	108,454,700	4,535,900	112,990,600
OC/HO TR. '93	0	0	0	124,700	0	124,700	0	124,700
OC/HO TR. '97	0	0	0	275,500	0	275,500	0	275,500
OC/HO TR. '00	0	0	0	143,100	0	143,100	0	143,100
TYRONE	4,610,500	6,438,800	417,600	82,532,500	0	93,999,400	4,424,000	98,423,400
TOTAL	55,448,150	137,648,773	29,052,891	1,086,059,044	0	1,308,208,858	52,606,215	1,360,815,073

47060 HARTLAND SCHOOLS

2009 EQUALIZED VALUE * PERSONAL PROPERTY

UNIT	AG.	COMM.	IND.	RES.	UTIL.	TOTAL PER. PROPERTY
BRIGHTON	0	2,011,573	7,610,391	0	4,168,337	13,790,301
BRI/HO TR.'79	0	0	0	0	0	0
BRI/HO TR.'87	0	0	0	0	0	0
BRI/HO TR.'89	0	0	0	0	0	0
DEERFIELD	0	378,988	0	0	1,982,026	2,361,014
DER/HO TR. '94	0	0	0	0	0	0
GENOA	0	19,700	0	0	476,700	496,400
HARTLAND	0	9,241,300	1,589,100	0	16,168,200	26,998,600
OCEOLA	0	359,000	0	0	4,176,900	4,535,900
OC/HO TR. '93	0	0	0	0	0	0
OC/HO TR. '97	0	0	0	0	0	0
OC/HO TR. '00	0	0	0	0	0	0
TYRONE	0	498,100	53,600	0	3,872,300	4,424,000
TOTAL	0	12,508,661	9,253,091	0	30,844,463	52,606,215

LIVINGSTON COUNTY

HARTLAND SCHOOL DISTRICT TOP 10 TAXABLE VALUES

2009

NAME	SEV-IFT	TAXABLE-IFT	SEV - ADVALOREM	TAXABLE - ADVALOREM
1. GENERAL MOTORS CORPORATION - 301			18,140,016	17,138,224
2. DETROIT EDISON CO. - 301 & 551			13,839,616	13,775,415
3. OAKBROOKE APARTMENTS - 201 & 251			7,675,200	7,675,200
4. CONSUMERS POWER COMPANY - 301 & 551			7,378,517	7,109,181
5. HARTLAND 23 RETAIL DEVELOPMENT - 201			6,258,500	6,528,500
6. TARGET CORPORATION - 201 & 251			6,187,100	6,121,555
7. RAMCO HARTLAND LLC - 201			7,539,000	5,972,045
8. HARTLAND MEADOWS - 201 & 251			7,410,000	5,588,997
9. VECTOR PIPELINE - 251 & 551			5,140,600	5,140,600
10. MEIJER REALTY - 201			4,573,600	4,573,600
TOTALS:	0	0	84,142,149	79,623,317