



Michigan Department of Treasury

www.michigan.gov/propertytax

How To Fill Out Form 614 / L-4029 Tax Rate Request

Reset Form

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes	2015 Taxable Value of ALL Properties in the Unit as of 5-26-15
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

Form 614 Tax Rate Request, commonly known as the L-4029, is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d.

Filing is mandatory

Instructions for completing form 614/L-4029 can be found on the back of the form (page 2 of the form).

This presentation contains documents from the 2015 tax year, however instructions given are applicable for any tax year.

This form must be completed by each local unit of government for which a property tax is levied.

Local units of government are county, township, city, village, local school district, intermediate school district, community college and any other authority (ie: district library, transit auth., fire auth., DDA, etc.) for which a millage is levied.

Note: A Downtown Development Authority would only need to complete the L-4029 if they were requesting their own millage to be levied under authority of PA 197 of 1975.

How to obtain a copy of form 614 / L-4029

The L-4029 is updated annually and is available on the State of Michigan website at:

www.michigan.gov/propertytax

Once there, click on the [Forms & Instructions](#) link

Then click on the [Millage & Millage Rollbacks](#) link

Save a copy of the form to your computer

Note: Some counties assist the taxing units in their county with preparation of the L-4029. Contact your county equalization dept if you are unsure whether they provide this service.

How to fill out form 614 / L-4029

In the box titled *County(ies) Where the Local Government Unit Levies Taxes*, enter the name of the county or counties where the millage is to be levied.

Reset Form

Michigan Department of Treasury
614 (R.A. 61-19)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2016)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is subject to the provisions of MCL Sections 211.24a, 211.24b and 211.24c. Filing is mandatory. Penalties apply.

Original TO County Clerk(s)
COPY TO Equalization Department(s)
COPY TO Each Township or City Clerk

L-4029
Carefully read the instructions on page

Completed Where the Local Government Unit Levies Taxes: **KENT** 2015 Taxable Value of ALL Properties in the Unit as of 5-26-15

Local Government Unit Resealing Millage Levy For LOCAL School Districts 2015 Taxable Value including Principal Resealing, Outlines Agricultural, Outlines Forest, Transit and Personal and Commercial Personal Properties.

This form must be completed for each unit authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election

Prepare by _____

CERTIFICATION: As the requestor indicated, if necessary to comply with necessary, to comply with MCL Section 200.121 (1)(3).

Clerk Signature _____
 Secretary _____
 Chairman Signature _____
 President _____

* Under column (4) in column 3, the requestor will not be larger than the rate in column 3.
IMPORTANT: See instructions.

Michigan Department of Treasury
614 (R.A. 61-19)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2016)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is subject to the provisions of MCL Sections 211.24a, 211.24b and 211.24c. Filing is mandatory. Penalties apply.

Original TO County Clerk(s)
COPY TO Equalization Department(s)
COPY TO Each Township or City Clerk

L-4029
Carefully read the instructions on page

Completed Where the Local Government Unit Levies Taxes: **IONIA, KENT and MONTCALM** 2015 Taxable Value of ALL Properties in the Unit as of 5-26-15

Local Government Unit Resealing Millage Levy For LOCAL School Districts 2015 Taxable Value including Principal Resealing, Outlines Agricultural, Outlines Forest, Transit and Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 2 authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2014 Millage Rate Permanently Reduced by MCL 211.24d "Headline"	(6) 2015 Current Year "Headline" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.24d "Headline"	(8) Sec. 211.24a Full in Assessor's Millage Rollback Fraction	(9) Maximum Allowable Millage Levy**

Prepare by _____ Telephone Number _____ Title of Preparer _____

CERTIFICATION: As the requestor for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 21), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24a, 211.24b and, for LOCAL school districts which levy Supplemental (Hold Harmless) Millage, 200.121 (1)(3).

Clerk Signature _____ Date _____
 Secretary _____
 Chairman Signature _____ Date _____
 President _____

* Under column (4) in column 3, the governing body may decide to levy a rate which will exceed the maximum authorized rate allowed in column 3. The amount of MCL 211.24a shall be reduced to become an amount less than or equal to the base tax rate.

In the box titled *Local Government Unit Requesting Millage Levy*, enter the name of your governmental unit.

For example, if Lakeview SD is completing their L-4029 they would enter:
Lakeview Community Schools

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
KENT

Local Government Unit Requesting Millage Levy
KENT COUNTY
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
KENT

Local Government Unit Requesting Millage Levy
ADA TOWNSHIP
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
KENT

Local Government Unit Requesting Millage Levy
CITY OF ROCKFORD - DDA
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
KENT

Local Government Unit Requesting Millage Levy
INTERURBAN TRANSIT PARTNERSHIP
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
KENT, MEGOSTA, MONTCALM

Local Government Unit Requesting Millage Levy
LAKEVIEW COMMUNITY SCHOOLS
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
ALLEGAN, BARRY, KALAMAZOO, KENT, VAN BUREN

Local Government Unit Requesting Millage Levy
ALLEGAN AREA EDUCATIONAL SERVICE AGENCY
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015.)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
ALLEGAN, BARRY, IONIA, KENT, NEWAYGO, OTTAWA

Local Government Unit Requesting Millage Levy
GRAND RAPIDS COMMUNITY COLLEGE
This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in Section 211.34d.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 T in Assessing Equalization Millage Rollback Fraction

Prepared by: _____ Title of Preparer: _____

I, _____, certify that the information furnished on this form is true and correct. I am aware that this form will be subject to audit by the Michigan Department of Treasury to determine the accuracy of the information furnished.

* Under Michigan law, a local government unit named above, we certify that these units are not subject to Section 211.34d, and that the requested levy rate is not in excess of the maximum allowed by MCL 211.34d.

ST (This form must be completed and submitted on or before September 30, 2015)

REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

PORT TO COUNTY SECTIONS 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

2015 Taxable Value of ALL Properties in the Unit as of 5-26-15

48,628,149

ing Millage Levy

LOCAL School District: 2015 Taxable Value exclusion: Blighted Residence, Qualified Agricultural, Qualified Forest, Industrial, Personal and Commercial Personal Properties.

for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been 5 tax roll.

(2)	(3)	(4)	(5)**	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
Operating	N/A	1.0000	0.7296	1.0000	0.7296	1.0000	0.7296	N/A	0.7296	N/A

In the box titled *Taxable Value of ALL Properties in the Unit* enter the amount of the total Taxable Value in the governmental unit's jurisdiction.

2015 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 2015 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county units 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 MRF column blank and enter the notation "IC" for intercounty.

County **Hillsdale**

CODE NUMBER	TAXING JURISDICTION	2014 Taxable Value as of 5/27/2014	2015 Taxable Value as of 5/26/15	Taxable Value of Losses	Taxable Value of Additions	2015 Millage Reduction Fraction (1)
	Hillsdale County	1,264,752,145	1,292,177,928	16,024,946	36,139,401	1.0000
	Adams Township	63,057,914	66,991,954	2,536,124	5,877,823	1.0000
	Allen Township	52,074,064	52,944,308	465,219	1,392,330	1.0000
	Amboy Township	59,851,033	60,665,043	286,927	478,744	1.0000
	Cambria Township	76,506,102	77,641,354	423,532	675,166	1.0000
	Camden Township	48,989,874	48,628,149	128,048	458,970	1.0000
	Fayette Township	91,186,022	41,942,156	51,321,260	1,370,140	0.9983
	Hillsdale Township	52,956,705	53,838,467	383,234	408,430	0.9997
	Jefferson Township	74,958,166	76,605,041	714,250	630,700	0.9929
	Litchfield Township	33,122,519	34,048,577	98,323	681,174	1.0000
	Moscow Township	40,109,122	40,990,356	319,327	640,700	1.0000
	Pittsford Township	40,958,926	42,217,291	153,218	692,153	0.9984
	Ransom Township	26,178,351	26,482,428	101,394	252,400	1.0000
	Reading Township	69,718,736	70,586,133	289,790	554,321	1.0000
	Scipio Township	40,708,507	41,459,924	62,753	453,803	1.0000
	Somerset Township	187,609,385	191,473,204	298,994	1,459,272	1.0000
	Wheatland Township	36,300,194	36,917,492	77,940	302,020	1.0000
	Woodbridge Township	30,505,020	32,222,678	52,068	1,204,780	0.9975
	Wright Township	44,633,481	46,616,784	168,594	1,653,770	1.0000

(1) If this calculation results in a number greater than 1.0000, enter 1.0000.

Possible sources for **Taxable Value** information:

- Form 612 / L-4028
Millage Reduction Fraction Calculation
- Form 613 / L-4028IC
Complete Millage Reduction Fraction Calculation
- Form 2166 / L-4034
Millage Reduction Fraction Calculations Worksheet

This form is issued under NCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

ORIGINAL T
COPY TO: E
COPY TO: E

REQUEST
REPORT TO COUNTY BOARD OF COMMISSIONERS

KENT	2015 Taxable Value (All)	1,131,212,443
	2015 Taxable minus RenZones	1,127,546,389

PLAINFIELD TOWNSHIP

for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119, been authorized for levy on the 2015 tax roll.

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Millage Rollback Fraction	Maximum allowable Millage Rate*

Since the **Taxable Value** amount could be used to calculate estimated revenue, it may be necessary to list more than one total.

If you have **Renaissance Zone (RZ)** property in your jurisdiction, you may want to list one total that includes RZ values and one total that excludes RZ values. Parcels with this exemption are exempt from taxation with the exception of:

- 1) debt millage
- 2) school district sinking fund/bldg. & site
- 3) ISD enhancement
- 4) some special assessments.

ORIGINAL TO: County Clerk(s) **L-4029**
 COPY TO: Equalization Department(s)
 COPY TO: Each township and city clerk

and submitted on or before September 30, 2015)

MISSIONERS

Carefully read the instructions on page 2.

Filing is mandatory; Penalty applies.

2015 Taxable Value for ALL Properties in the Unit as of 5-26-15.	793,350,410 GE/SE 736,899,753 VE
For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.	

property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been

(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
4. 1.0000	0.1894	1.0000	0.1894		0.1894	N/A
2. 1.0000	4.5062	1.0000	4.5062		4.5062	N/A
5. 1.0000	1.2925	1.0000	1.2925		1.2925	N/A

in the summer and those that levy only in the winter. The following units do not levy in the
 delta Twp (Holt School District); City of Lansing-Eaton Co (Holt School District); and Windsor

levied on property in the Lansing School District.

Title of Preparer Ingham ISD Accounting Specialist	Date 08/06/15
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I named above, we certify that these requested tax levy rates have been
 on 31), and that the requested levy rates have also been reduced, if
 school districts which levy a Supplemental (Hold Harmless) Millage,

Local School District Use Only: Complete if requesting
 millage to be levied. See STC Bulletin 2 of 2015 for
 instructions on completing this section.

Print Name John Wolenberg	Date 8.18.15
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Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY	Rate ***
For Principal Residence, Qualified Agricultural, Qualified Forest, Industrial	

There may be other instances where multiple Taxable Value totals would be beneficial as with this ISD. Their Voc Ed mills are not levied throughout their entire district.

List the Taxable Value totals that apply to the circumstances for the governmental unit.

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Kent	2015 Taxable Value of ALL Properties in the Unit as of 5-26-15 \$649,489,595
Local Government Unit Requesting Millage Levy East Grand Rapids Public Schools	For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$73,778,875

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Non-Hom	5/4/2010	18.0000	17.8884	0.9589	17.1531	1.0000	17.1531	17.1531	0.0000	6/30/15
Voted	Rec	6/1/2004	1.4000	1.3316	0.9853	1.3120	1.0000	1.3120	1.3120	0.0000	6/30/24
MCL 380	Bldg/Site	11/1995	0.5000	0.4364	0.9853	0.4299	1.0000	0.4299	0.4299	0.0000	6/30/16
MCL 380	Bldg/Site	6/13/96	0.0520	0.0510	0.9853	0.0502	1.0000	0.0502	0.0502	0.0000	6/30/16
Voted	Debt	6/13/96	0.8800	N/A		N/A		0.8800	0.8800	0.0000	Unlimit
Voted	Debt	12/26/97	0.5500	N/A		N/A		0.5500	0.5500	0.0000	Unlimit
Voted	Debt	2/26/98	0.2500	N/A		N/A		0.2500	0.2500	0.0000	Unlimit
Voted	Debt	3/2/11	1.1500	N/A		N/A		1.1500	1.1500	0.0000	Unlimit

Prepared by	Telephone Number	Title of Preparer	Date
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For Local School Districts Only: In the box titled *For LOCAL School Districts: Taxable Value excluding Principal Residence, Qualified Ag., etc*, enter the total Taxable Value of NonHomestead (NH) property.

The NH Taxable Value could be used to calculate estimated revenue for the NH Operating millage.

Column (1)

Enter the source of authority used to levy the millage.

Common sources of authority used to levy are:

- Allocated
- Voted
- Voted
- Voted
- Voted
- Voted
- Extra Voted

For millage authorized by statute, list the PA & year or MCL if possible.

Example: PA 345 of 1937, which authorizes the levy of millage for fire/police pension.

2015 TAX RATE REQUEST (This form must be completed)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34d.

County(ies) Where the Local Unit Levies Taxes
Hillsdale

Local Government Unit Requesting Millage Levy
County of Hillsdale

You must complete this form for each unit of government authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Y
Charter	OPER	N/A	15.0000	14.6633	1
Statute	Act345	N/A	N/A	N/A	N
Voted	Debt-ALL	11/97	N/A	N/A	N
Voted	PUBSAF	8/11	7.5000	7.5000	1

Michigan Department of Treasury
 814 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is required.

County(ies) Where the Local Government Unit Levies Taxes
MACOMB COUNTY

Local Government Unit Requesting Millage Levy
CITY OF CENTER LINE

This form must be completed for each unit of government for which a property tax is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Y
Charter	OPER	N/A	15.0000	14.6633	1
Statute	Act345	N/A	N/A	N/A	N
Voted	Debt-ALL	11/97	N/A	N/A	N
Voted	PUBSAF	8/11	7.5000	7.5000	1

Michigan Department of Treasury
 814 (Rev. 03-15)

2015 Tax Rate Request
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is required.

County(ies) Where the Local Government Unit Levies Taxes
MACOMB COUNTY

Local Government Unit Requesting Millage Levy
CITY OF WARREN

This form must be completed for each unit of government authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Y
Charter	Operatin	1856	9.0000	9.0000	9.
Voted	EMS	1979	0.0000	0.0000	0.
Charter	Libr. Op.	1956	0.0000	0.0000	0.
Voted	Libr. Op.	8/2010	0.0000	0.0000	0.
State Sta	Rubbish		3.0000	3.0000	3.
State Sta	Act 345		4.0000	4.0000	4.
Voted	Police O.	8/1998	0.0000	0.0000	0.
Voted	Fire Op.	8/1998	0.9798	0.9798	0.

Michigan Department of Treasury
 814 (Rev. 03-15)

2015 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is required.

County
KENT

Local Government Unit
VILLAGE OF CASNOVIA

You must complete this form for each unit of government for which a property tax is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Y
CHARTER	OPERATING	6-1-1875	20.0000	20.0000	20.

Michigan Department of Treasury
 814 (Rev. 03-15)

Column (2)

Enter the purpose for which the millage is being levied.

Clearly identify any debt millage.

2015 TAX RATE REQUEST (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Unit Levies Taxes
Hillsdale
 Local Government Unit Requesting Millage Levy
County of Hillsdale
 You must complete this form for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Allocated	Operating	Allocated
Voted	Medical Care Facility	Aug-12
Voted	Senior Services	
Voted	Ambulance	
Voted	Ambulance	
Voted	Senior Services	

Michigan Department of Treasury
 814 (Rev. 03-15)
2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Government Unit Levies Taxes
MACOMB COUNTY
 Local Government Unit Requesting Millage Levy
CITY OF CENTER LINE
 This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2015 Year's Millage Rate
Charter	OPER	N/A	15.0000	14.6633	1.00
Statute	Act345	N/A	N/A	N/A	N/A
Voted	Debt-ALL	11/97	N/A	N/A	N/A
Voted	PUBSAF	8/11	7.5000	7.5000	1.00

Michigan Department of Treasury
 814 (Rev. 03-15)
2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Government Unit Levies Taxes
Wayne
 Local Government Unit Requesting Millage Levy
Romulus Community Schools
 This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.
Voted	Oper-NH	5/3/11	18.00
Voted	Oper-HH	8/7/12	5.131
Voted	Debt Ser	Various	7.000
Voted	Sinking	11/4/08	.7500

Michigan Department of Treasury
 814 (Rev. 03-15)
2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Government Unit Levies Taxes
Hillsdale, Branch, Calhoun, Jackson
 Local Government Unit Requesting Millage Levy
Litchfield Community Schools
 This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Charter	Operatin	1856
Voted	EMS	1979
Charter	Libr. Op.	1956
Voted	Libr. Op.	8/2010
State Sta	Rubbish	
State Sta	Act 345	
Voted	Police O.	8/1998
Voted	Fire Op.	8/1998

Michigan Department of Treasury
 814 (Rev. 03-15)
2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Government Unit Levies Taxes
Hillsdale, Branch, Calhoun, Jackson
 Local Government Unit Requesting Millage Levy
Litchfield Community Schools
 This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Voted	op non-h	Aug-14
Ex Voted	Debt	Dec-96
Voted	bldg-site	Aug-14

Michigan Department of Treasury
 814 (Rev. 03-15)
2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory for all local government units levying taxes.
 County(ies) Where the Local Government Unit Levies Taxes
Kalamazoo
 Local Government Unit Requesting Millage Levy
Kalamazoo RESA
 This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Voted	Oper	1965
Voted	Oper	1969
Voted	Oper	1987
Ex Voted	Spec Ed	5/2015
Ex Voted	Enhance	2014
Ex Voted	Debt	2007

Column (3)

If the millage Source was 'Voted', enter the date of election.

It's best to enter the entire date if possible, including month and day, as it will assist in looking up the ballot language if the need should arise.

2015 Tax Rate Request
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
This form is issued under authority of MCL Sections 207.11 and 207.12.

County(ies) Where the Local Government Unit Levies: **Kalamazoo**

Local Government Unit Requesting Millage Levy: **Kalamazoo RESA**

This form must be completed for each unit authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	Millage Authorized by Election Charter, etc.
Voted	Oper	1965	
Voted	Oper	1969	
Voted	Oper	1987	
Voted	bldg-site	Aug-14	0.7

2015 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
5/2015

County: **KENT**

Local Government Unit: **INTERURBAN TRANSIT PARTNERSHIP**

You must complete this form for each unit of government for which a property tax is levied. The following tax rates have been authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Election Charter, etc.
VOTED	INTERURBAN TRANSIT	5/3/2011	1.470

2015 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County: **KENT**

Local Government Unit: **ALGOMA TOWNSHIP**

You must complete this form for each unit of government for which a property tax is levied. The following tax rates have been authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
ALLOCATED	OPERATING	2/20/1979
EXTRA VOTED	FIRE	8/5/2014

Column (4)

Enter the original millage authorized by the Source in Column (1).

Note: In the example to the right, the NH oper listed is more than 18 mills. This is what the electors approved. The SD will not levy more than 18 mills, however the MRF will be applied to the full amount of millage authorized by the Source. This is true for all governmental units.

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage request report is authorized for levy on the 2015 tax roll.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing Deadline: 12/31/2014

County(ies) Where the Local Government Unit Levies Taxes
Washtenaw County

Local Government Unit Requesting Millage Levy
City of Saline

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
Charter	Operat'g	11/06/62	15.0000	14.6
MCL	Refuse	N/A	3.0000	
Voted	Debt	08/08/00	Unlimit'd	
Voted	Debt	11/05/02	Unlimit'd	

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage request report is authorized for levy on the 2015 tax roll.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing Deadline: 12/31/2014

County(ies) Where the Local Government Unit Levies Taxes
Washtenaw

Local Government Unit Requesting Millage Levy
Washtenaw County

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
Charter	Oper		5.5000	4.5493
Extra Vot	Parks	11/02/04	0.2500	0.2353

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage request report is authorized for levy on the 2015 tax roll.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing Deadline: 12/31/2014

County(ies) Where the Local Government Unit Levies Taxes
WASHTENAW COUNTY

Local Government Unit Requesting Millage Levy
COLUMBIA SCHOOL DISTRICT

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
VOTED	NON-HOME	NOV 2012	18.4542	1
OPER				

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage request report is authorized for levy on the 2015 tax roll.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing Deadline: 12/31/2014

County(ies) Where the Local Government Unit Levies Taxes
WASHTENAW

Local Government Unit Requesting Millage Levy
CITY OF CHELSEA

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
ACT 197	DDA	6-88	2.0	1.6727

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage request report is authorized for levy on the 2015 tax roll.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing Deadline: 12/31/2014

County(ies) Where the Local Government Unit Levies Taxes
Washtenaw

Local Government Unit Requesting Millage Levy
Sharon Township

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
allocate	operate	n/a	1.160	.8882
voted	debt	8/3/10	.9000	n/a
voted	operate	5/7/13	.5000	.5000

Column (5)

Enter the rate from column (7) on the previous year L-4029.

For new millage enter the rate authorized by the Source.

For debt millage enter 'NA'. Debt millage is not required to be permanently reduced under MCL 211.34d

2014 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County				BRANCH		Taxable Value		74,092,963	
Local Government Unit				ALGANSEE TOWNSHIP					
You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been authorized for levy on the 2012 tax roll.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
				2013	2014	2014			
				Millage	Millage Rate	Current Year	Millage Rate	Sec. 211.34	
				Authorized	Permanently	Millage	Permanently	Millage	
				by Election,	Reduced by	Reduction	Reduced by	Rollback	
Source	Purpose of Millage	Date of Election	Charter, etc.	MCL 211.34d	Fraction	MCL 211.34d	Fraction	Fraction	
ALLOCATED	OPERATING	8/4/1992	1.1000	0.8104	0.991	0.8035	1.000		

2015 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County				BRANCH		Taxable Value		75,590,827	
Local Government Unit				ALGANSEE TOWNSHIP					
You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been authorized for levy on the 2012 tax roll.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
				2014	2015	2015			
				Millage	Millage Rate	Current Year	Millage Rate	Sec. 211.34	
				Authorized	Permanently	Millage	Permanently	Millage	
				by Election,	Reduced by	Reduction	Reduced by	Rollback	
Source	Purpose of Millage	Date of Election	Charter, etc.	MCL 211.34d	Fraction	MCL 211.34d	Fraction	Fraction	
ALLOCATED	OPERATING	8/4/1992	1.1000	0.8035	1.0000	0.8035	1.000		

Column (6)

Enter the **Millage Reduction Fraction (MRF)** calculated for you by the county equalization dept.

The MRF can be found on forms provided to you by the county equalization dept:

- 612/L-4028
- 613/L-4028IC
- 2166/L-4034 [item 1]

For debt mills enter 'NA'.

For new millage voted after April 30th of the current year, enter 1.0

Note: An MRF can never be greater than 1.0000

2015 TAX RATE REQUEST Complete and submit this form on or before Oct 1,

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County	2015 Taxable Value of ALL Properties in the Unit as of Last Monday in May					
CHIPPEWA	41,487,919					
Local Governmental Unit	RUDYARD					

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing
The following tax rates have been authorized for levy on the tax roll for the above year

	(1)	(2)	(3)	(4)	(5) **	(6)	(7)
SOURCE	PURPOSE OF MILLAGE	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	
ALLOC	OPER	08/14	1.6500	1.6500	0.9989	1.6481	
VOTED	ROADS	11/2015	2.0000	1.9488	0.9989	1.9466	
VOTED	BLK TOPPING	11/2015	1.0000	0.9744	0.9989	0.9733	

Michigan Department of Treasury Issued under MCL 211.303 & 211.160

L4028 Filing is mandatory. Failure to file is punishable under MCL 211.119

DISTRIBUTION: STC

LUCE, MACKINAC & SCHOOLCRAFT EQUALIZATION DIRECTORS

COUNTY: CHIPPEWA
YEAR: 2015
DATE: 15-May
FORM: L-4028
CPI MULTIPLIER: 1.1

CODE NUMBER	TAXING UNIT	2014 TAXABLE VALUE	2015 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION HEADLEE****	TRUTH TAXATION FRACTION BTI
TOWNSHIPS:							
17-001	BAY MILLS	53,611,672	54,210,944	71,226	493,900	1.0000	1.00
17-002	BRUCE	70,649,986	70,874,810	645,068	1,007,348	1.0000	1.00
17-003	CHIPPEWA	10,176,552	10,280,819	22,000	125,000	1.0000	0.96
17-004	DAFTER	38,397,891	38,836,838	192,578	426,500	1.0000	0.96
17-005	DETOUR	52,607,016	52,377,050	258,406	303,100	1.0000	1.00
17-006	DRUMMOND ISL	116,677,098	118,217,477	552,789	827,540	1.0000	0.96
17-007	HULBERT	10,097,209	10,206,211	113,889	135,199	1.0000	0.96
17-008	KINROSS	45,236,410	46,371,043	262,811	1,470,800	1.0000	1.00
17-009	PICKFORD	47,696,521	47,676,800	317,167	240,254	1.0000	0.96
17-010	RABER	31,882,139	32,434,439	195,262	180,600	0.9989	0.96
17-011	RUDYARD	40,126,028	41,487,919	477,722	1,157,120	0.9989	0.96
17-012	SOO	109,034,143	112,329,651	399,386	2,129,200	1.0000	0.96
17-013	SUGAR ISLAND	39,758,940	40,779,011	247,159	801,443	1.0000	0.96

A **school district or ISD** may have multiple MRFs depending on the type of millage being levied. This is because the total taxable value of all parcels where the millage is levied varies.

Sometimes this is due to the Renaissance Zone Exemption (RZ). RZ parcels are exempt from all operating millage with the exception of:

- School District Sinking Fund/Bldg & Site millage
- ISD Enhancement millage

So separate MRFs will be calculated for:

- School District Hold Harmless / Supplemental millage or School District Recreation millage (All TV Excluding RZ TV)
- School District NH operating millage (NH TV Excluding RZ TV)
- School District Sinking Fund/Bldg & Site millage (All TV Including RZ TV)
- ISD Enhancement millage (All TV Including RZ TV)
- ISD Voc Ed millage - where Voc Ed is not levied in the entire district (TV where levied Excluding RZ TV)
- ISD All Other operating millage (All TV Excluding RZ TV)

Make sure and use the correct MRF for the indicated millage type.

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County	2015 Taxable Value of ALL Properties in the Unit as of Last Monday in May
CHIPPEWA	41,487,919
Local Governmental Unit	
RUDYARD	

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided in MCL 211.34d. The following tax rates have been authorized for levy on the tax roll for the above year.

(1)	(2)	(3)	(4)	(5) **	(6)	(7)	Se 1	
SOURCE	PURPOSE OF MILLAGE	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	Ass Eq I F	
ALLOC	OPER	08/14	1.6500	1.6500	X	0.9989	=	1.6481
VOTED	ROADS	11/2015	2.0000	1.9488		0.9989		1.9466
VOTED	BLK TOPPING	11/2015	1.0000	0.9744		0.9989		0.9733

Column (7)

Multiply column (5) by column (6) and enter the result in column (7).

For debt mills enter 'NA'.

The resulting rate entered in column (7) must be **rounded down** (truncated) per MCL 211.39(2) to 4 decimal places.

In the example above $1.6500 \times 0.9989 = 1.6481\bar{8}$

The resulting rate is not traditionally rounded to 1.6482, instead any digits after the 4th decimal place are simply discarded and the correct resulting rate would be 1.6481.

before SEPTEMBER 30, 2015) COPY TO: Each Township or City Clerk

Carefully read the instructions on page 2

Value of ALL properties in the Unit as of 05-26-15	\$ 44,799,174
School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Industrial Personal and Commercial Personal Properties.	\$ 12,281,097

Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been

(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "HEADLEE"	(8) Sec. 211.34 Truth in Assessing OR Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
0.7262	1.0000	0.7262		0.7262	N/A

COUNTY:	CLARE	TAXING JURISDICTION:	SHERIDAN TOWNSHIP
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CONTROL: 1 2A 1 2B 0

2014 Total Taxable Value Based on SEV 43,585,148
 Losses (SEV) 192,222
 Additions (SEV) 1,213,560
 2015 Total Taxable Value Based on SEV 44,799,174
 2015 Total Taxable Value Based on Assessed Value (AV) 44,799,174
 2015 Total Taxable Value Based on CEV 44,799,174
 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. Section 211.34D, MCL, "HEADLEE" (For each unit of local government)

43,585,148	192,222	X	1.0160	=	1.0000
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2014 Total Taxable Value Based on SEV - Losses Inflation Rate = 2015 Millage Reduction Fraction (Headlee)

44,799,174	1,213,560				
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2015 Total Taxable Value Based on SEV - Additions

See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions. See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

2A. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2015 only)

2015 Total Taxable Value Based on AV for all Classes	44,799,174		1.0000
2015 Total Taxable Value Based on SEV for all Classes	44,799,174		2015 Rollback Fraction (Truth in Assessing)

See State Tax Commission Bulletins No. 3 of 2015 for more information regarding this calculation.

2B. Section 211.34, MCL, "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2015 only)

2015 Total Taxable Value Based on CEV for all Classes	44,799,174	=
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Column (8)

For twtps. & cities: Enter the **Truth in Assessing Millage Reduction Fraction.**

This fraction can be found on some L-4028 forms or on the L-4034 form [item 2a].

For counties, villages & authorities:

Enter the **Truth in Equalization Millage Reduction Fraction.**

This fraction can be found on some L-4028 forms or on the L-4034 form [item 2b].

For debt mills enter 'NA'.

Note: The reduction fraction can never be greater than 1.0000

and submitted on or before SEPTEMBER 30, 2015)

COPY TO: Each Township or City Clerk

ASSESSORS

mandatory; Penalty applies.

Carefully read the instructions on page 2

2015 Taxable Value of ALL properties in the Unit as of 05-26-15	\$ 44,799,174
For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.	\$ 12,281,097

by tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been

(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "HEADLEE"	(8) Sec. 211.34 Truth in Assessing OR Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
1.0000	0.7262 X	1.0000 =	0.7262		.7262	N/A

Note: The millage rate listed in column (9) is the **Maximum Allowable** Millage you can levy. **This rate cannot be increased by board resolution.**

Column (9)

Multiply column (7) by column (8) and enter the result in column (9).

The resulting rate entered in column (9) must be **rounded down** (truncated) per MCL 211.39(2) to 4 decimal places in the same manner as the rate in column (7).

For debt mills enter the total rate intended to be levied for the calendar year (winter + summer).

The total combined operating millage levied in the prior year (columns 10 & 11 of the prior year L-4029) will then need to be multiplied by the **Truth in Taxation** fraction, aka the **Base Tax Rate Fraction (BTRF)**. The resulting rate is not entered on the L-4029. The resulting rate is the most that can be levied unless the governmental unit complies with Truth in Taxation.

The BTRF can be found on forms L-4028 or L-4034 [item 3].

Michigan Department of Treasury
612 (Rev. 4-08)
2015 Millage Reduction Fraction Computation
This form issued under authority of Sections 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 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 2015 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 the 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	Code	Taxing Jurisdiction	2014 Taxable	2015 Taxable	Losses	Additions	2015 M.R.F.	2015 BTRF	2015 TRJA
	015	GRANT TOWNSHIP	96,172,116	96,955,438	265,405	1,159,175	1.0000	1.0012	1.0000
	016	SHERIDAN TOWNSHIP	43,585,148	44,799,174	192,222	1,213,560	1.0000	0.9956	1.0000
	051	CITY OF CLARE-CLARE CO	71,957,734	72,476,124	690,656	2,992,900	1.0000	1.0257	1.0000

Michigan Department of Treasury
L-2166 (Rev. 04-08)
2015 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
L-4034
INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS
NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

County	WASHTENAW	Taxing Jurisdiction	SYLVAN TOWNSHIP
2014 Total Taxable Value			183,442,396
LOSSES			390,822
ADDITIONS			6,397,814
2015 Total Taxable Value Based on SEV			190,236,884
2015 Total Taxable Value Based on Assessed Value			190,236,884
2015 Total Taxable Value Based on CEV			190,236,884

NOTE: The last two items above are needed only when it is necessary to calculate a Truth in Taxation or Tax in County.

3. Section 211.24e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating Purposes in 2014 only)

(183,442,396 - 390,822)		2015 Base Tax Rate Fraction
(2014 Total Taxable Value - Losses)	=	Truth in Taxation)
(190,236,884 - 6,397,814)	=	0.9957
(2015 Total Taxable Value Based on SEV - Additions)		Round to 4 decimal places in the conventional manner.

Use the same amounts for additions and 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 and 211.34. The Base Tax Rate equals the BTRF x 2014 operating Rate levied.

Unlike the reduction fractions in columns (6) & (8), the BTRF can exceed 1.0000.

Note: It is possible for a BTRF to be multiplied by last years operating millage that results in a Base Tax Rate greater than the millage listed in column (9) on this year's form.

This does not mean you can levy a rate higher than what is entered in column (9) of the L-4029.

This simply indicates that the maximum allowable rate in column (9) is not being reduced under Truth in Taxation.

3. Section 21124E, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2014 only)

$$\frac{2014 \text{ Total Taxable Value Based on SEV } 17,229,164 - \text{Losses } 454,364}{2015 \text{ Total Taxable Value Based on SEV } 19,670,654 - \text{Additions } 3,165,367} = 1.0163$$

2015 Base Tax Rate Fraction
(Truth in Taxation)

Use the same amounts for additions and 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 and 211.34. The Base Tax Rate equals the BTRF X 2014 Operating Rate Levied.

*For more information on complying with Truth in Taxation, see the annual State Tax Commission Bulletin on **Millage Requests and Millage Rollbacks** released in April.*

STC Bulletins can be found at:

www.michigan.gov/statetaxcommission

Columns (10) & (11)

Enter the amount of millage you are requesting to be levied on the summer and/or winter tax bills.

Requesting Millage Levy		For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.									
completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been on the 2015 tax roll.											
(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized	
ERATI	1/45	18.00	17.87	1.0000	17.87	1.0000	17.87	12.69	N/A	N/A	
RARY	N/A	1.00	1.00	1.0000	1.00	1.0000	1.00	1.00	N/A	N/A	

Requesting Millage Levy		For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.									
completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been on the 2015 tax roll.											
(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized	
		324,563,574									
		79,988,106									
er	11/04/14	18.0	18.6266	1.0	18.6266	1.0	18.6266	0.00	18.0	2024	
bt Ret	07/11/05	n/a	n/a	1.0	n/a	1.0	n/a	n/a	1.90	2020	

The millage you request can be less than column (9), but never more than column (9).

Requesting Millage Levy		For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Properties and Commercial Personal Properties if a Millage is Levied Against Them.									
completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.											
(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized	
		\$212,096,190									
Oper	May-14	18.2517	18.2517	1.0000	18.2517	1.0000	18.0000	9.0000	9.0000	Jun-24	
Debt	May-04	unlimited	N/A	N/A	—	1.0000	4.9000	2.4500	2.4500	Jun-35	

Note: List all millage on the L-4029 you are currently authorized to levy, even if you are not levying it in the current year.

Column (12)

Enter the expiration date of any voter authorized millage. Enter the minimum of month and year. If available, enter the day.

Do not list expired millage

(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
4.2650	3.6000		12/2015
0.4400		0.4400	12/2028
		0.3165	12/2016
		0.5000	12/2024

(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
0.9875	0.49375	0.49375	12/31/18
0.6800	0.3400	0.3400	5/1/19

(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
4.3293		3.4838	None
		1.2362	12/31/16
		1.0000	12/31/18
		0.3800	12/31/16

(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
1.0000	0.8935	—	0.8935	12/31/15
1.0000	1.0000	—	1.0000	12/31/18
1.0000	0.4355	—	0.4355	12/31/21
1.0000	1.5000	—	1.5000	12/31/16
1.0000	0.4992	—	0.4992	12/31/16

For School Districts Only

Complete the *Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)* box

Commercial Personal (CP) property gets a 12 mill exemption from NH mills. The exemption is reduced by the amount of HH/Supp mills levied. Example #3 shows HH of 2.3 mills. This reduces the exemption from 12 mills to 9.7 mills ($12 - 2.3 = 9.7$). Example #4 shows HH of 14.5 mills. This reduces the exemption from 12 mills to 0 mills so CP pays the full amount of NH oper mills.

Example 1: HH/Supp = 0, NH = 18

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

Example 2: HH/Supp = 0, NH = 17.9528

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	5.9528
For all Other	17.9528

Example 3: HH/Supp = 2.3000, NH = 18

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	2.3000
For Commercial Personal	8.3000
For all Other	18.0000

Example 4: HH/Supp = 14.5, NH = 17.8500

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	14.5000
For Commercial Personal	17.8500
For all Other	17.8500

Special assessment millage is not required to be listed on the L-4029, however local units are encouraged to list it on the L-4029. A special assessment millage levied **unit-wide** can be claimed by the residents for property tax credit on their MI income tax. Listing the special assessment millage on the L-4029 helps to ensure this information is passed on to the State.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Source	Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Reduced by MCL 211.34d	Current Year Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Truth in Assessing or Equalization Rollback Fraction	Maximum Allowable Millage Rate*
Allocated	Operating	11/7/1972	1.0000	0.9146	1.0000	0.9146	1.0000	0.9146
Voted	Oper - Library	8/7/2012	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Special Assessment	Fire	2006	1.9000	1.9000	1.0000	1.0000	1.0000	1.9000
Levied on Township minus the Village								
HOSPITAL	OPERATING	Nov-78	0.4000	0.3458	1.0000	0.3458	1.0000	0.3458 **
EXTRA VOTED	PUBLIC SAFETY	Aug-14	1.2500	1.2500	1.0000	1.2500	1.0000	1.2500 **
SPECIAL	FIRE*	Sep-99	OPEN	N/A	N/A	N/A	N/A	OPEN
SPECIAL	AMBULANCE*	Sep-99	OPEN	N/A	N/A	N/A	N/A	OPEN
*SPECIAL DIST IS SPREAD ON TAXABLE REAL PROPERTY ONLY								

Clearly identify a millage as being a special assessment to be levied on real property only.

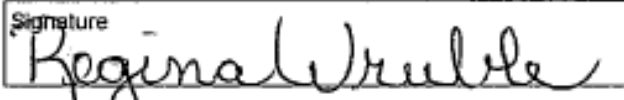

Note: Special assessment millage is levied on “Land and premises” only (real property). Special assessment millage is never levied on personal property. Special assessment millage is not subject to the reduction fractions discussed in this presentation.

The person preparing the L-4029 should print their name and telephone number in the **Prepared by** section. If any questions should arise regarding the information contained on the L-4029 it may be necessary to contact the preparer for verification or additional information, so it is important the contact information is clear and legible.

Prepared by LaVonne Marshall	Telephone Number 616-937-6809	Title of Preparer Director	Date 8/19/2015
CERTIFICATION: As the representative for the local government unit named above, we certify that these requested tax levy rates have been			Local School District Use Only. Complete if requesting

Once the L-4029 is completed, it must be signed and dated by 2 of the officials for the governmental unit requesting the millage. The signatures certify that the millage has been reduced as required by law.

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Regina Wruble	09-09-15
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Marilyn S. Townley	09-09-15

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

MCL 211.34d states “... the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.”

How to submit form 614 / L-4029

The L-4029 must be submitted to the county clerk(s) where the millage is being levied prior to the levy and **no later than September 30th**.

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory, Penalty applies.

Clear and readable copies of the L-4029 must be submitted to the county equalization department(s) and each township or city clerk where the millage is being levied prior to the levy and no later than September 30th.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s) **L-4029**
COPY TO: Each township or city clerk

Note: If requesting millage to be levied on the summer tax bill, please submit your L-4029 early, allowing enough time for the local townships and cities to process the L-4029 information, print the tax bills and prepare for mailing.

Revisions to the L-4029 are sometimes necessary as when new millage is authorized at the November election to be levied in the current year.

Clearly identify the amended L-4029.

As soon as possible send copies of the amended L-4029 to the county clerk(s), county equalization dept(s), and each township or city clerk where the millage is being levied.

Michigan Department of Treasury
814 (Rev. 03-15)

AMENDED 10-27-15

ORIGINAL TO: C
COPY TO: Equal
COPY TO: Each

2015 TAX RATE REQUEST (This form must be completed and submitted on or before September 30, 2015)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County Gladwin	2015 Taxable Value
Local Government Unit (County, Township, City, Village, K-12 School District, ISD, CC, or ANY Authority such as District Library, DDA, etc.) Gladwin County	For LOCAL School Districts: Taxable Value excluding Pr Industrial Personal and Commercial Personal Properties \$

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.
The following tax rates have been authorized for levy on the 2015 tax roll.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Source	Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 HEADLEE Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Millage Rollback Fraction	Maximum Allowable Millage Rate*
Allocated	General Operating	8/72	5.7500	4.4052	1.0000	4.4052	1.0000	4.4052
Voted	911	8/11	0.7500	0.7500	1.0000	0.7500	1.0000	0.7500
Voted	DAR	8/12	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000
Voted	R & B	8/12	2.0000	2.0000	1.0000	2.0000	1.0000	2.0000
Voted	EMS	8/12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Voted	Seniors	8/12	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000
Voted	MSUE	11/14	0.1100	0.1100	1.0000	0.1100	1.0000	0.1100
								9.2652

Prepared by **William O. Mason** Telephone Number **426-9327** Title **Equalization Director**

Certification: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

<input checked="" type="checkbox"/>	Clerk	Signature <i>Laura Brandon-Mauvel</i>	Type Name Laura Brandon-Mauvel	Date 10-27-15	Local School District levied. See STC B section. Total School District Levied (Supp/HH a For Principal Res Qualified Forest i For Commercial For All Other
<input type="checkbox"/>	Secretary				
<input checked="" type="checkbox"/>	Chairperson	Signature <i>Terry L. Walters</i>	Type Name Terry L. Walters	Date 10-27-15	
<input type="checkbox"/>	President				

*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.
** IMPORTANT: See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

Remember good communication is key to avoiding levy errors

Additional Assistance

*For additional information on completing form 614 / L-4029 Tax Rate Request see the annual State Tax Commission Bulletin on **Millage Requests and Millage Rollbacks** released in April.*

STC Bulletins can be found at:

www.michigan.gov/statetaxcommission

Questions regarding completion of the L-4029 can be directed to the Michigan Dept. of Treasury, Property Services at Rates@michigan.gov or at 517-335-1218.