Michigan Department of Treasury
612 (Rev. 07-25)

Reset Form

L-4028

2026 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 2026 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

Code Number	Taxing Jurisdiction	2025 Taxable Value as of 05/27/2025	2026 Taxable Value as of 05/26/2026	Taxable Value of Losses	Taxable Value of Additions	2026 Millage Reduction Fraction (1)

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