Michigan Department of Treasury
612 (Rev. 03-26)

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L-4028

2026 Millage Reduction Fraction Computation

This form is issued under the authority of Sections 211.34d and 211.150 of the Michigan Compiled Laws (MCL). Filing of this form is mandatory. Failure to file is subject to the penalties prescribed under Section 211.119 of the Michigan Compiled Laws.

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 school district which is not fractional with any other county can also be calculated and listed on this form. For a taxing jurisdiction which extends into one or more other counties, leave the MRF column blank and enter the notation “IC” for intercounty. Full or partial Disabled Veterans Exemptions shall not be included in any value.

County

Code Number	Taxing Jurisdiction	Millage Type (1)	2025 Taxable Value as of 05/27/2025	Taxable Value of Losses	Taxable Value of Additions	2026 Taxable Value of as of 05/26/2026	2026 Millage Reduction Fraction (2)

(1) SF - Sinking Fund Millage; Minus RZ - REC = minus Renaissance Zone for Recreation Millage; NH = NonHomestead (without Ren Zone); Enhance = Enhancement Millage; Minus RZ - OOP = minus Renaissance Zone for other operating millages.

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