

**2022 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET****L-4034****INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW**

KALAMAZOO COUNTY TAXING JURISDICTION: Vicksburg Community Schools

2021 Unit Non-Homestead Taxable Value	(Prior TV)	113,885,799
2022 Non-Homestead Losses to prior Taxable Value (MCL 211.34d)	(Losses TV)	469,403
2022 Non-Homestead Additions (MCL 211.34d)	(Additions TV)	5,465,868
2022 Unit Non-Homestead Taxable Value	(Current TV)	124,635,755
2022 Unit Total Taxable Value including Homestead	(Unit Total TV)	692,921,581
		692,921,581
2021 Inflation Rate (for 2022 Calculations)	( 2021 CPI)	1.033

## 1. Section 211.34d, M.C.L., "Headlee" (for each unit of local government)

See STC Bulletins 3 of 1995, 3 of 1997 and 19 of 2002 regarding the calculation of additions and losses.

$$\begin{array}{rcl}
 \text{( 2021 Total T.V. - 2022 Losses )} \times \text{CPI} & & \\
 \text{( 113,885,799 - 469,403 )} \times 1.033 & = & 117,159,137 \\
 \text{( 124,635,755 - 5,465,868 )} & & 119,169,887 \\
 \text{( 2022 Total T.V. - 2022 Additions )} & & \\
 \text{ACTUAL} & 0.9831 & \text{2022 Millage Reduction Fraction (Headlee)}
 \end{array}$$

Round to 4 decimal places in the conventional manner.

## 2a. Section 211.34, M.C.L., "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. f 2022 only)

$$\begin{array}{rcl}
 \frac{\text{2022 Unit Total Taxable Value based on AV}}{\text{2022 Unit Total Final Taxable Value (based on S.E.V.)}} & = & \frac{692,921,581}{124,635,755} = \text{2022 Rollback Fraction (Truth in Assessing)} \\
 \text{ACTUAL} & \text{NA} & 
 \end{array}$$

Round to 4 decimal places in the conventional manner.

See STC Bulletin No. 2 of 2022 for more information regarding this calculation.

## 2b. Section 211.34, M.C.L., "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2022 only)

$$\begin{array}{rcl}
 \frac{\text{2022 Unit Total Taxable Value based on C.E.V.}}{\text{2022 Unit Total Final Taxable Value (based on S.E.V.)}} & = & \frac{692,921,581}{124,635,755} = \text{2022 Rollback Fraction (Truth in County Equalization)} \\
 \text{ACTUAL} & \text{NA} & 
 \end{array}$$

Round to 4 decimal places in the conventional manner.

See STC Bulletin No. 2 of 2022 for more information regarding this calculation.

## 3. Section 211.24e, M.C.L., "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2021 only)

$$\begin{array}{rcl}
 \text{( 2021 Total T.V. - 2022 Losses )} & & \\
 \text{( 113,885,799 - 469,403 )} & = & 113,416,396 \\
 \text{( 124,635,755 - 5,465,868 )} & & 119,169,887 \\
 \text{( 2022 Total T.V. - 2022 Additions )} & & \\
 \text{2022 Base Tax Rate Fraction (Truth in Taxation)} & 0.9517 & 
 \end{array}$$

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 MCL sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X last year's Operating Rate levied.

COUNTY KALAMAZOOUNIT: Vicksburg Community SchoolsYEAR: 2022

Non-Homestead TV

2021113,885,799

Non-Homestead TV

2022124,635,755**HEADLEE & MCL 211.34 ROLLBACK COMPUTATIONS**

Post only Non-Homestead info here; see Sheet3 for Hold Harmless or Building &amp; Site SF info.

SOURCE AND PURPOSE OF <b>OPERATING ONLY</b> MILLAGE	PRIOR YEAR'S PERM REDUCED or REDUCE NEWLY VOTED MILLAGE <u>see MCL 211.34d(9)</u>	CURRENT MILLAGE REDUCTION FRACTION	CURRENT PERM. REDUCED MILLAGE *	TRUTH IN ASSESSING or TRUTH IN EQUALIZATION FRACTION	CURRENT MAXIMUM ALLOWABLE MILLAGE RATE
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Post debt &amp; specials to L-4029.

Last year's L-4029

L-4029 col. (6)

L-4029 col. (7)

L-4029 col. (8)

L-4029 col. (9)

<b>VOTED</b>	<b>OPER NC</b>	<b>18.0902</b>	x	<b>0.9831</b>	=	<b>17.7844</b>	x	<b>1.0000</b>	=	<b>17.7844</b>
was the above millage approved since this April 30? Y = YES										
<b>VOTED</b>	<b>OPER NON-</b>	<b>0.5000</b>	x	<b>1.0000</b>	=	<b>0.5000</b>	x	<b>1.0000</b>	=	<b>0.5000</b>
was the above millage approved since this April 30? Y = YES										
				<b>0.9831</b>	=	<b>0.0000</b>	x	<b>1.0000</b>	=	<b>0.0000</b>
was the above millage approved since this April 30? Y = YES										
				<b>0.9831</b>	=	<b>0.0000</b>	x	<b>1.0000</b>	=	<b>0.0000</b>
was the above millage approved since this April 30? Y = YES										
				<b>0.9831</b>	=	<b>0.0000</b>	x	<b>1.0000</b>	=	<b>0.0000</b>
was the above millage approved since this April 30? Y = YES										
				<b>0.9831</b>	=	<b>0.0000</b>	x	<b>1.0000</b>	=	<b>0.0000</b>
was the above millage approved since this April 30? Y = YES										
Total of newly voted & last		<b>18.5902</b>				<b>18.2844</b>				
year's perm reduced millage.										
2022 MAXIMUM ALLOWABLE OPERATING										
MILLAGE UNDER HEADLEE & MCL 211.34 =										<b>18.2844</b>

NOTE: The only way to levy more than your maximum millage due to the Headlee rollback is to have voters approve additional millage.

If you plan to levy the Base Tax Rate or less, you do **not** need to hold a Truth in Taxation Hearing.**TRUTH IN TAXATION COMPUTATIONS****Non-Homestead Only**

2022 BASE TAX RATE FRACTION:	(from L-4034)	<b>0.9517</b>	(1)
2021 OPERATING MILLAGE RATE:	(actually levied)	<b>18.0000</b>	(2)
2022 BASE TAX RATE:	(w/out hearing)	<b>17.1306</b>	(1) x (2) = (3)
2022 MAX. ALLOWABLE OPERATING MILLAGE RATE:		<b>18.2844</b>	(from above) = (4)
MINUS 2022 BASE TAX RATE:	(B.T.R.)	<b>17.1306</b>	(3) = (5)
MILLAGE INCREASE:	(with a hearing)	<b>1.1538</b>	(4) - (5) = (6) or
If you plan to levy more than the B.T.R. but less than the Max. Allowable, enter the amount here.			(7) - (5) = (6)

<b>MILLAGE INCREASE</b>	<b>1.1538</b>	
2022 BASE TAX RATE	17.1306	= <b>6.74%</b>
MILLAGE INCREASE FROM HEARING*		
On Non-Homestead		
2022 TV x .001 x MILLAGE INCREASE		= <b>\$ 143,805</b>
REVENUE INCREASE FROM HEARING		

( 2022 TV x 2022 BASE RATE)	-1	2,135,085	On Non-Homestead
( 2021 TV x 2021 ACTUAL OPER RATE)	=	2,049,944	= <b>4.15%</b>
2022 REVENUE INCREASE WITHOUT HEARING			

\*Must be published in notice of public hearing on increasing property taxes. Your current year's millage cannot exceed your maximum under Truth in Taxation unless authorized by the governing body at the hearing. Your current year's millage cannot exceed your Headlee maximum without a millage election.

**2022 TAX RATE REQUEST (This form must be completed and submitted on or before September 30, 2022.)****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.

**Carefully read the instructions on page 2.**

County <b>KALAMAZOO</b>	2022 Taxable Value of All Properties in the unit as of 5/23/2022 Less REZ <b>692,921,581</b>
Local Government Unit <b>Vicksburg Community Schools</b>	For LOCAL School Districts: Current Year Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>124,635,755</b>

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 2022 tax roll.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Source	Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, etc.	2021 Millage Rate Permanently Reduced by MCL 211.34d	2022 Current Year Millage Reduction Fraction	2022 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Truth in Assessing or Equalization Rollback Fraction	Maximum Allowable Millage Rate*	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
<b>VOTED</b>	<b>OPER NON-PRE</b>	<b>11/2017</b>	<b>18.5000</b>	<b>18.0902</b>	<b>0.9831</b>	<b>17.7844</b>	<b>1.0000</b>	<b>17.7844</b>			<b>12/31/2022</b>
<b>VOTED</b>	<b>OPER NON-PRE</b>	<b>5/2022</b>	<b>0.5000</b>	<b>0.5000</b>	<b>1.0000</b>	<b>0.5000</b>	<b>1.0000</b>	<b>0.5000</b>			<b>12/31/2027</b>
<b>EXTRA VOTED</b>	<b>DEBT</b>	<b>5/2014</b>	<b>UNLIMITED</b>					<b>UNLIMITED</b>			<b>12/31/2027</b>
<b>EXTRA VOTED</b>	<b>DEBT</b>	<b>5/2020</b>	<b>UNLIMITED</b>					<b>UNLIMITED</b>			<b>12/31/2039</b>

Prepared by <b>Mathew Hansen</b>	Telephone Number <b>(269) 383-8960</b>	Title of Preparer <b>Equalization Director</b>	Date <b>May 16, 2022</b>
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**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).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2022 for instructions on completing this section.

<input type="checkbox"/> Clerk Secretary	Signature	Print or Type Name	Date	Total School District Operating Rates to be levied (HH/Supp and NH Oper ONLY)	Rate
<input type="checkbox"/> Chairperson President	Signature	Print or Type Name	Date	For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal.	
				For Commercial Personal	
				For All Other	

\*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.

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).