

GRATIOT COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE THE 2026 TAX RATE REQUEST

RESOLUTION NUMBER 26-430

ADOPTED MAY 19, 2026

WHEREAS Form 614 Tax Rate Request, commonly known as the L-4029, is issued under authority of the General Property Tax Act, being MCL 211.24e, MCL 211.34, and MCL 211.34d; and

WHEREAS this form must be completed by each local unit of government for which a property tax is levied, including Gratiot County; and

WHEREAS designated local government representatives are required to certify that the requested tax levy rates that appear on the L-4029 have been reduced, if necessary, to comply with Article 9, Section 31 of the Michigan Constitution and the General Property Tax Act; and

WHEREAS the Equalization Director has calculated and recommended for approval the County general operating tax rate to be authorized for levy on the 2026 tax roll.

THEREFORE, BE IT RESOLVED that the Gratiot County Board of Commissioners hereby approves the 2026 Tax Rate Request as submitted by the Equalization Director to set the County maximum allowable millage levy at 5.5206 mills.

BE IT FURTHER RESOLVED that the Chairperson of the Board of Commissioners is authorized to sign any necessary contracts/documents consistent with this resolution.

The resolution set forth was offered by Commissioner _____ and supported by Commissioner _____.

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)

)ss

COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the 19th day of May 2026, and that notice of such meeting was given as required by law.

Angie Thompson, Gratiot County Clerk

Instructions For Completing Form 614 (L-4029) 2026 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2026 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2025 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2025 permanently reduced rate can be found in column 7 of the 2025 Form L-4029. For operating millage approved by the voters after April 30, 2025, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2026 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2026 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2026. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2026 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2026 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2026 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2026. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2026 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2026. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

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 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 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 intercounty 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".

County		GRATIOT						
Code	Code	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF	2026 TR/A
GRATIOT								
29	GRATIOT COUNTY	2,054,723,881	2,042,103,151	111,057,646	58,296,710			
	Minus RZ	2,043,176,121	2,030,606,540	111,057,646	58,126,610			
	Minus DVE	2,028,751,374	2,015,015,615	111,057,646	58,004,727	1.0000	0.9799	1.0000
01	ARCADA TOWNSHIP	86,473,641	90,475,007	358,513	1,978,000			
	Minus DVE	85,111,213	89,062,158	358,513	1,973,600	0.9995	0.9732	1.0000
02	BETHANY TOWNSHIP	103,944,629	132,125,178	4,833	22,639,126			
	Minus DVE	103,411,798	131,577,964	4,833	22,639,126	0.9748	0.9492	1.0000
03	ELBA TOWNSHIP	37,302,722	39,460,527	36,330	1,395,200			
	Minus DVE	36,720,353	38,862,438	36,330	1,395,200	1.0000	0.9791	1.0000
04	EMERSON TOWNSHIP	82,250,133	82,936,088	181,319	209,356			
	Minus DVE	81,985,779	82,664,599	181,319	209,356	1.0000	0.9921	1.0000
05	FULTON TOWNSHIP	111,308,163	117,885,495	259,312	2,008,600			
	Minus DVE	108,847,006	115,331,267	259,312	2,008,600	0.9841	0.9582	1.0000
06	HAMILTON TOWNSHIP	50,446,371	50,685,409	11,623	163,000			
	Minus DVE	50,282,091	50,516,695	11,623	163,000	1.0000	0.9983	1.0000
07	LAFAYETTE TOWNSHIP	100,118,143	101,776,327	11,537	12,100			
	Minus DVE	99,992,880	101,647,683	11,537	12,100	1.0000	0.9837	1.0000
08	NEWARK TOWNSHIP	122,886,271	121,799,074	255,925	310,600			
	Minus DVE	122,595,058	121,424,607	255,925	310,600	1.0000	1.0101	1.0000
09	NEW HAVEN TOWNSHIP	176,469,421	172,109,817	93,371	1,684,400			
	Minus DVE	176,072,253	171,701,930	93,371	1,684,400	1.0000	1.0351	1.0000
10	NORTH SHADE TOWNSHIP	110,857,871	104,858,391	8,093,678	1,085,100			
	Minus DVE	110,767,809	104,696,712	8,093,678	1,085,100	1.0000	0.9910	1.0000
11	NORTH STAR TOWNSHIP	117,259,200	95,386,172	23,747,993	1,533,400			
	Minus DVE	116,802,365	94,917,004	23,747,993	1,533,400	1.0000	0.9965	1.0000
12	PINE RIVER TOWNSHIP	199,216,205	164,204,428	40,803,468	4,253,995			
	Minus DVE	198,054,554	163,011,422	40,803,468	4,253,995	1.0000	0.9905	1.0000
13	SEVILLE TOWNSHIP	72,618,868	76,461,374	671,316	1,595,500			
	Minus DVE	71,798,212	75,607,767	671,316	1,584,700	0.9868	0.9609	1.0000
14	SUMNER TOWNSHIP	58,795,636	61,243,597	84,843	938,800			
	Minus DVE	58,413,281	60,850,922	84,843	938,800	0.9999	0.9736	1.0000
15	WASHINGTON TOWNSHIP	65,106,634	44,673,200	30,413,234	8,709,400			
	Minus DVE	64,874,018	44,331,914	30,413,234	8,709,400	0.9935	0.9674	1.0000
16	WHEELER TOWNSHIP	130,783,571	131,964,948	3,028,919	2,686,101			
	Minus DVE	130,783,571	131,736,246	3,028,919	2,686,101	1.0000	0.9900	1.0000
51	CITY OF ALMA	211,698,487	223,273,639	2,113,956	3,918,441			
	Minus DVE	208,897,668	220,372,158	2,113,956	3,918,441	0.9811	0.9553	1.0000
52	CITY OF ITHACA	93,260,795	98,524,613	304,004	2,236,400			
	Minus RZ	81,713,035	87,028,002	304,004	2,066,300			
	Minus DVE	80,481,343	85,726,855	304,004	2,065,800	0.9842	0.9584	1.0000
53	CITY OF ST. LOUIS	69,398,027	74,861,175	339,366	173,100			
	Minus DVE	68,463,122	73,901,034	339,366	173,100	0.9489	0.9240	1.0000

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 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 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 within a 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		GRATIOT						
Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF	2026 TR/A
41	VILLAGE OF ASHLEY	14,044,346	14,845,089	50,051	249,708			
	Minus DVE	13,929,898	14,727,552	50,051	249,708	0.9846	0.9587	1.0000
42	VILLAGE OF BRECKENRIDGE	33,654,329	35,391,224	192,555	514,683			
	Minus DVE	33,636,684	35,184,309	192,555	408,500	0.9877	0.9617	1.0000
43	VILLAGE OF PERRINTON	6,830,418	7,162,379	1,500	1,700	0.9794	0.9537	1.0000

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County		GRATIOT					
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF
CLINTON							
19120	OIDV ELSIE AREA SCHOOLS	17,141,214	18,414,082	28,830	1,242,200	I.C.	I.C.
	Minus DVE	17,104,913	18,376,801	28,830	1,242,200	I.C.	I.C.
	Non-PRE/MBT	2,290,788	2,379,834	2,100	30,300	I.C.	I.C.
03	ELBA TOWNSHIP	16,370,245	17,622,310	28,830	1,242,200		
	Minus DVE	16,333,944	17,585,029	28,830	1,242,200		
	Non-PRE/MBT	2,227,795	2,315,143	2,100	30,300		
15	WASHINGTON TOWNSHIP	770,969	791,772	0	0		
	Non-PRE/MBT	62,993	64,691	0	0		
19140	ST JOHNS PUBLIC SCHOOLS	4,916,400	4,996,222	33,500	37,400	I.C.	I.C.
	Minus DVE	4,916,400	4,893,831	33,500	37,400	I.C.	I.C.
	Non-PRE/MBT	1,010,417	1,013,247	600	3,800	I.C.	I.C.
05	FULTON TOWNSHIP	251,310	257,933	0	0		
	Non-PRE/MBT	22,545	22,994	0	0		
15	WASHINGTON TOWNSHIP	4,665,090	4,738,289	33,500	37,400		
	Minus DVE	4,665,090	4,635,898	33,500	37,400		
	Non-PRE/MBT	987,872	990,253	600	3,800		
GRATIOT							
29010	ALMA PUBLIC SCHOOLS	506,230,575	493,257,705	39,234,042	9,842,636	0.9921	0.9660
	Minus DVE	501,143,901	488,011,640	39,234,042	9,831,836	0.9921	0.9660
	Non-PRE/MBT	157,881,421	169,072,368	494,383	7,427,091	0.9999	0.9737
	(from GRATIOT)	505,838,992	492,855,550	39,234,042	9,842,636		
	Minus DVE	500,752,318	487,609,485	39,234,042	9,831,836		
	Non-PRE/MBT	157,881,421	169,072,368	494,383	7,427,091		
	(from GRATIOT 29018)	391,583	402,155	0	0		
	Non-PRE/MBT	0	0	0	0		
01	ARCADA TOWNSHIP	60,048,276	63,088,049	91,889	1,091,000		
	Minus DVE	59,296,253	62,329,497	91,889	1,091,000		
	Non-PRE/MBT	9,325,861	9,904,256	22,699	503,400		
04	EMERSON TOWNSHIP	2,430,937	2,610,069	0	27,600		
	Non-PRE/MBT	839,533	919,976	0	0		
09	NEW HAVEN TOWNSHIP	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		
12	PINE RIVER TOWNSHIP	118,355,600	85,075,265	36,314,393	2,533,195		
	Minus DVE	118,024,779	84,735,515	36,314,393	2,533,195		
	Non-PRE/MBT	34,750,695	35,770,059	21,900	1,538,850		
13	SEVILLE TOWNSHIP	70,565,917	74,315,128	671,216	1,588,900		
	Minus DVE	69,745,261	73,461,521	671,216	1,578,100		
	Non-PRE/MBT	11,472,106	12,964,243	89,132	1,059,800		
14	SUMNER TOWNSHIP	42,739,775	44,493,400	42,588	683,500		
	Minus DVE	42,357,420	44,100,725	42,588	683,500		
	Non-PRE/MBT	7,442,017	7,852,476	11,188	514,600		
51	CITY OF ALMA	211,698,487	223,273,639	2,113,956	3,918,441		
	Minus DVE	208,897,668	220,372,158	2,113,956	3,918,441		
	Non-PRE/MBT	94,051,209	101,661,358	349,464	3,810,441		
29018	TR-ALMA Fr VESTABURG	391,583	402,155	0	0	1.0000	0.9737
	Non-PRE/MBT	0	0	0	0	1.0000	1.0000

2026 Millage Reduction Fraction Computation

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County		GRATIOT							
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF		
	Non-PRE/MBT	0	0	0	0	1.0000	1.0000		
13	SEVILLE TOWNSHIP	391,583	402,155	0	0				
	Non-PRE/MBT	0	0	0	0				
29020	ASHLEY COMMUNITY SCHOOLS	84,932,753	70,317,182	21,493,776	5,354,608	1.0000	0.9765		
	Minus DVE	84,172,477	69,536,385	21,493,776	5,354,608	1.0000	0.9766		
	Non-PRE/MBT	12,359,302	13,376,995	13,100	510,700	0.9855	0.9596		
03	ELBA TOWNSHIP	20,701,339	21,600,840	7,500	153,000				
	Minus DVE	20,155,271	21,040,032	7,500	153,000				
	Non-PRE/MBT	2,183,562	2,535,970	7,500	133,900				
06	HAMILTON TOWNSHIP	16,823,956	16,582,089	0	13,500				
	Minus DVE	16,790,142	16,547,363	0	13,500				
	Non-PRE/MBT	2,273,900	2,301,265	0	0				
11	NORTH STAR TOWNSHIP	25,745,880	9,057,998	21,426,200	4,629,700				
	Non-PRE/MBT	1,181,859	1,200,527	1,200	17,200				
15	WASHINGTON TOWNSHIP	29,041,532	8,231,166	21,434,325	308,700				
	Minus DVE	28,975,586	8,163,440	21,434,325	308,700				
	Non-PRE/MBT	1,409,504	1,669,110	1,500	148,500				
41	VILLAGE OF ASHLEY	14,044,346	14,845,089	50,051	249,708				
	Minus DVE	13,929,898	14,727,552	50,051	249,708				
	Non-PRE/MBT	5,310,477	5,670,123	2,900	211,100				
29040	BRECKENRIDGE COMM SCHOOLS	256,479,011	282,622,167	3,087,274	24,243,678	1.0000	0.9807		
	Minus DVE	256,211,155	281,929,585	3,087,274	24,137,495	1.0000	0.9819		
	Non-PRE/MBT	47,431,208	50,866,034	290,560	1,061,214	0.9721	0.9465		
02	BETHANY TOWNSHIP	39,930,964	62,880,486	0	21,285,038				
	Minus DVE	39,742,157	62,686,582	0	21,285,038				
	Non-PRE/MBT	8,631,177	10,502,835	0	0				
04	EMERSON TOWNSHIP	8,930,821	8,339,307	0	4,956				
	Non-PRE/MBT	211,204	229,385	0	0				
07	LAFAYETTE TOWNSHIP	56,760,685	57,771,786	0	12,100				
	Minus DVE	56,699,281	57,708,725	0	12,100				
	Non-PRE/MBT	3,222,766	3,345,183	0	0				
16	WHEELER TOWNSHIP	117,202,212	118,239,364	2,894,719	2,426,901				
	Minus DVE	117,202,212	118,010,662	2,894,719	2,426,901				
	Non-PRE/MBT	20,854,649	21,620,480	278,597	896,614				
42	VILLAGE OF BRECKENRIDGE	33,654,329	35,391,224	192,555	514,683				
	Minus DVE	33,636,684	35,184,309	192,555	408,500				
	Non-PRE/MBT	14,511,412	15,168,151	11,963	164,600				
29050	FULTON SCHOOLS	281,133,376	284,732,128	4,713,431	4,996,600	1.0000	0.9881		
	Minus DVE	278,501,759	282,002,839	4,713,431	4,996,600	1.0000	0.9884		
	Non-PRE/MBT	54,424,681	57,139,761	258,427	1,731,100	1.0000	0.9776		
	(from GRATIOT)	279,261,335	283,037,123	4,518,431	4,996,600				
	Minus DVE	276,629,718	280,307,834	4,518,431	4,996,600				
	Non-PRE/MBT	54,424,681	57,139,761	258,427	1,731,100				
	(from GRATIOT 29053)	1,872,041	1,695,005	195,000	0				
	Non-PRE/MBT	0	0	0	0				
05	FULTON TOWNSHIP	107,745,967	113,861,900	254,112	1,991,500				
	Minus DVE	105,284,810	111,307,672	254,112	1,991,500				

2026 Millage Reduction Fraction Computation

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County		GRATIOT							
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF		
	Minus DVE	105,284,810	111,307,672	254,112	1,991,500				
	Non-PRE/MBT	24,999,155	26,882,212	243,127	1,231,100				
08	NEWARK TOWNSHIP	24,726,414	24,413,568	1,900	107,500				
	Non-PRE/MBT	3,845,051	3,888,961	1,900	105,600				
09	NEW HAVEN TOWNSHIP	75,806,823	74,502,971	26,929	711,500				
	Non-PRE/MBT	13,794,280	13,981,446	2,900	87,100				
10	NORTH SHADE TOWNSHIP	44,349,312	42,599,725	2,427,482	238,900				
	Minus DVE	44,305,320	42,554,546	2,427,482	238,900				
	Non-PRE/MBT	4,132,030	4,158,250	3,200	86,700				
15	WASHINGTON TOWNSHIP	19,802,401	20,496,580	1,806,508	1,945,500				
	Minus DVE	19,675,933	20,366,698	1,806,508	1,945,500				
	Non-PRE/MBT	4,943,886	5,404,755	5,800	219,700				
43	VILLAGE OF PERRINTON	6,830,418	7,162,379	1,500	1,700				
	Non-PRE/MBT	2,710,279	2,824,137	1,500	900				
29053	TR-FULTON/	1,872,041	1,695,005	195,000	0	1.0000	0.9894		
	Non-PRE/MBT	0	0	0	0	1.0000	1.0000		
10	NORTH SHADE TOWNSHIP	1,872,041	1,695,005	195,000	0				
	Non-PRE/MBT	0	0	0	0				
29060	ITHACA PUBLIC SCHOOLS	520,564,749	503,134,901	36,385,213	11,901,100	1.0000	0.9856		
	Minus RZ	509,016,989	491,638,290	36,385,213	11,731,000	1.0000	0.9848		
	Minus DVE	505,766,868	488,161,421	36,385,213	11,726,100	1.0000	0.9852		
	Non-PRE/MBT	114,050,144	116,174,517	1,975,274	2,773,900	1.0000	0.9883		
	(from GRATIOT)	520,423,910	502,990,261	36,385,213	11,901,100				
	Minus RZ	508,876,150	491,493,650	36,385,213	11,731,000				
	Minus DVE	505,626,029	488,016,781	36,385,213	11,726,100				
	Non-PRE/MBT	113,970,630	116,092,857	1,975,274	2,773,900				
	(from GRATIOT 29064)	140,839	144,640	0	0				
	Non-PRE/MBT	79,514	81,660	0	0				
01	ARCADA TOWNSHIP	26,425,365	27,386,958	266,624	887,000				
	Minus DVE	25,814,960	26,732,661	266,624	882,600				
	Non-PRE/MBT	4,645,165	4,570,710	266,624	483,100				
03	ELBA TOWNSHIP	231,138	237,377	0	0				
	Non-PRE/MBT	0	0	0	0				
04	EMERSON TOWNSHIP	46,066,924	47,773,345	121,862	25,300				
	Minus DVE	45,987,624	47,691,904	121,862	25,300				
	Non-PRE/MBT	3,587,963	3,979,266	115,532	0				
05	FULTON TOWNSHIP	3,310,886	3,765,662	5,200	17,100				
	Non-PRE/MBT	851,952	939,198	5,200	16,900				
06	HAMILTON TOWNSHIP	33,622,415	34,103,320	11,623	149,500				
	Minus DVE	33,491,949	33,969,332	11,623	149,500				
	Non-PRE/MBT	3,609,118	3,790,874	0	80,700				
07	LAFAYETTE TOWNSHIP	39,394,959	40,080,998	5,191	0				
	Minus DVE	39,331,100	40,015,415	5,191	0				
	Non-PRE/MBT	2,739,917	3,083,116	0	0				
08	NEWARK TOWNSHIP	98,159,857	97,385,506	254,025	203,100				
	Minus DVE	97,868,644	97,011,039	254,025	203,100				

2026 Millage Reduction Fraction Computation

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County		GRATIOT							
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF		
	Minus DVE	97,868,644	97,011,039	254,025	203,100				
	Non-PRE/MBT	25,171,356	25,279,869	244,800	148,000				
09	NEW HAVEN TOWNSHIP	40,192,773	40,301,698	54,135	370,500				
	Minus DVE	39,846,624	39,946,207	54,135	370,500				
	Non-PRE/MBT	6,372,229	6,287,638	54,135	54,900				
11	NORTH STAR TOWNSHIP	112,937,620	86,328,174	28,181,393	1,339,100				
	Minus DVE	112,480,785	85,859,006	28,181,393	1,339,100				
	Non-PRE/MBT	19,261,734	17,761,533	1,100,700	296,600				
14	SUMNER TOWNSHIP	15,994,536	16,687,217	42,255	255,300				
	Non-PRE/MBT	2,447,083	2,539,148	6,200	102,400				
15	WASHINGTON TOWNSHIP	10,826,642	10,415,393	7,138,901	6,417,800				
	Minus DVE	10,786,440	10,374,106	7,138,901	6,417,800				
	Non-PRE/MBT	893,704	822,255	99,164	13,200				
52	CITY OF ITHACA	93,260,795	98,524,613	304,004	2,236,400				
	Minus RZ	81,713,035	87,028,002	304,004	2,066,300				
	Minus DVE	80,481,343	85,726,855	304,004	2,065,800				
	Non-PRE/MBT	44,390,409	47,039,250	82,919	1,578,100				
29064	TR-ITHACA PS DEBT	140,839	144,640	0	0	1.0000	0.9737		
	Non-PRE/MBT	79,514	81,660	0	0	1.0000	0.9737		
09	NEW HAVEN TOWNSHIP	79,514	81,660	0	0				
	Non-PRE/MBT	79,514	81,660	0	0				
14	SUMNER TOWNSHIP	61,325	62,980	0	0				
	Non-PRE/MBT	0	0	0	0				
29100	ST LOUIS PUBLIC SCHOOLS	233,134,177	244,398,513	1,899,139	3,399,488	0.9854	0.9595		
	Minus DVE	230,839,364	242,041,758	1,899,139	3,399,488	0.9852	0.9593		
	Non-PRE/MBT	60,020,492	68,337,607	116,201	1,275,300	0.9174	0.8933		
02	BETHANY TOWNSHIP	64,013,665	69,244,692	4,833	1,354,088				
	Minus DVE	63,669,641	68,891,382	4,833	1,354,088				
	Non-PRE/MBT	11,196,043	15,210,509	0	271,400				
04	EMERSON TOWNSHIP	24,821,451	24,213,367	59,457	151,500				
	Minus DVE	24,636,397	24,023,319	59,457	151,500				
	Non-PRE/MBT	1,757,905	1,813,118	48,939	0				
12	PINE RIVER TOWNSHIP	74,901,034	76,079,279	1,495,483	1,720,800				
	Minus DVE	74,070,204	75,226,023	1,495,483	1,720,800				
	Non-PRE/MBT	24,124,092	24,811,646	67,207	876,400				
53	CITY OF ST. LOUIS	69,398,027	74,861,175	339,366	173,100				
	Minus DVE	68,463,122	73,901,034	339,366	173,100				
	Non-PRE/MBT	22,942,452	26,502,334	55	127,500				
ISABELLA									
37060	SHEPHERD PUBLIC SCHOOL DIST	7,374,370	4,540,750	2,993,692	6,600	I.C.	I.C.		
	Non-PRE/MBT	721,710	702,713	9,900	6,600	I.C.	I.C.		
12	PINE RIVER TOWNSHIP	5,959,571	3,049,884	2,993,592	0				
	Non-PRE/MBT	643,623	617,080	9,800	0				
13	SEVILLE TOWNSHIP	1,414,799	1,490,866	100	6,600				
	Non-PRE/MBT	78,087	85,633	100	6,600				

MONTCALM

2026 Millage Reduction Fraction Computation

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County		GRATIOT							
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF		
59020	CARSON CITY CRYSTAL AREA SD	125,026,829	117,787,149	5,483,503	1,448,600	I.C.	I.C.		
	Minus DVE	124,929,740	117,618,253	5,483,503	1,448,600	I.C.	I.C.		
	Non-PRE/MBT	22,862,872	22,665,440	28,207	568,000	I.C.	I.C.		
09	NEW HAVEN TOWNSHIP	60,390,311	57,223,488	12,307	602,400				
	Minus DVE	60,339,292	57,171,092	12,307	602,400				
	Non-PRE/MBT	15,512,485	15,444,865	12,307	471,500				
10	NORTH SHADE TOWNSHIP	64,636,518	60,563,661	5,471,196	846,200				
	Minus DVE	64,590,448	60,447,161	5,471,196	846,200				
	Non-PRE/MBT	7,350,387	7,220,575	15,900	96,500				
59150	VESTABURG COMMUNITY SCHOOLS	246,569	253,225	0	0	I.C.	I.C.		
	Non-PRE/MBT	0	0	0	0	I.C.	I.C.		
13	SEVILLE TOWNSHIP	246,569	253,225	0	0				
	Non-PRE/MBT	0	0	0	0				
SAGINAW									
73230	MERRILL COMM SCHOOL DISTRICT	17,543,858	17,649,127	140,546	259,200	I.C.	I.C.		
	Non-PRE/MBT	3,242,968	3,345,271	3,300	123,500	I.C.	I.C.		
07	LAFAYETTE TOWNSHIP	3,962,499	3,923,543	6,346	0				
	Non-PRE/MBT	1,054,526	1,018,115	0	0				
16	WHEELER TOWNSHIP	13,581,359	13,725,584	134,200	259,200				
	Non-PRE/MBT	2,188,442	2,327,156	3,300	123,500				

2026 Millage Reduction Fraction Computation

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County		GRATIOT					
Code Number	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF
COMMUNITY COLLEGES							
	Not in CC	1,929,450,483	1,924,062,777	105,574,143	56,848,110		
	Minus RZ	1,917,902,723	1,912,566,166	105,574,143	56,678,010		
	Minus DVE	1,903,575,065	1,897,144,137	105,574,143	56,556,127	1.0000	0.9769
	MONTCALM COMMUNITY	125,273,398	118,040,374	5,483,503	1,448,600		
	Minus DVE	125,176,309	117,871,478	5,483,503	1,448,600	1.0000	1.0281
INTERMEDIATE SCHOOLS							
	GRATIOT ISABELLA	1,889,849,011	1,883,003,346	105,371,267	55,309,310		
	Minus RZ	1,878,301,251	1,871,506,735	105,371,267	55,139,210		
	Minus DVE	1,864,009,894	1,856,224,378	105,371,267	55,017,327	1.0000	0.9764
	CLINTON ISD	22,057,614	23,410,304	62,330	1,279,600		
	Minus DVE	22,021,313	23,270,632	62,330	1,279,600	1.0000	0.9985
	MONTCALM ISD	125,273,398	118,040,374	5,483,503	1,448,600		
	Minus DVE	125,176,309	117,871,478	5,483,503	1,448,600	1.0000	1.0281
	SAGINAW ISD	17,543,858	17,649,127	140,546	259,200	1.0000	1.0008
DDAs/LDFAs							
	0	334,950,303	313,225,491	0	2,353,200	1.0000	1.0775
	DDA # 1	13,338,351	14,134,722	441,935	887,841	0.9998	0.9735
	DOWNTOWN TIFA	15,432,940	16,049,788	12,800	41,600	0.9893	0.9633
	BROWNFIELD2	144,800	194,300	0	0	0.7654	0.7452
	TIFA	6,489,652	6,687,650	0	0	0.9966	0.9704
	BRA 228 E SAGINAW ST	15,774	16,199	0	0	1.0000	0.9738
	BROWNFIELD-131 W SUP	79,459	81,604	0	0	1.0000	0.9737
	BRA 313 N STATE	3,450	3,019	0	0	1.0000	1.1428
	BRA 120 E SUPERIOR	2,500	2,567	0	0	1.0000	0.9739
	BRA 220 E SUPERIOR	6,923	7,109	0	0	1.0000	0.9738
AUTHORITIES							
	SLIPR	358,546,779	334,135,922	41,446,838	6,662,995	0.9945	0.9683
	Gratiot Emergency Services Authority	805,154,862	792,072,935	24,854,961	7,996,056	1.0000	0.9952
	Ashley Area Fire Authority	165,806,360	148,438,599	30,511,238	10,517,308	1.0000	0.9810