

2025 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 2025 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		GRATIOT						
Code Number	Taxing Jurisdiction	2024 Taxable Value as of 5/22/24	2025 Taxable Value as of 5/27/25	Taxable Value of Losses	Taxable Value of Additions	2025 M.R.F.	2025 BTRF	2025 TR/A
GRATIOT								
29	GRATIOT COUNTY	1,979,620,853	2,043,176,121	60,707,381	78,734,934			
	Minus DVE	1,970,662,347	2,033,687,312	60,707,381	78,566,634	1.0000	0.9769	1.0000
01	ARCADA TOWNSHIP	82,094,207	86,473,641	171,968	1,878,900			
	Minus DVE	80,717,839	84,973,513	171,968	1,863,400	0.9992	0.9691	1.0000
02	BETHANY TOWNSHIP	103,207,842	103,944,629	94,461	287,400			
	Minus DVE	102,843,215	103,411,798	94,461	258,600	1.0000	0.9961	1.0000
03	ELBA TOWNSHIP	34,886,910	37,302,722	8,631	419,200			
	Minus DVE	34,447,956	36,850,164	8,631	419,200	0.9746	0.9453	1.0000
04	EMERSON TOWNSHIP	91,433,865	82,250,133	171,109	149,500			
	Minus DVE	91,195,052	82,012,920	171,109	149,500	1.0000	1.1119	1.0000
05	FULTON TOWNSHIP	105,947,952	111,308,163	218,847	1,943,947			
	Minus DVE	104,477,062	109,791,680	218,847	1,943,947	0.9967	0.9667	1.0000
06	HAMILTON TOWNSHIP	50,391,101	50,446,371	39,363	346,900			
	Minus DVE	50,231,759	50,282,091	39,363	346,900	1.0000	1.0052	1.0000
07	LAFAYETTE TOWNSHIP	102,870,757	100,118,143	56	140,500			
	Minus DVE	102,808,818	100,054,284	56	140,500	1.0000	1.0290	1.0000
08	NEWARK TOWNSHIP	130,230,305	122,886,271	8,908,612	678,200			
	Minus DVE	130,053,722	122,704,217	8,908,612	678,200	1.0000	0.9928	1.0000
09	NEW HAVEN TOWNSHIP	177,996,630	176,469,421	14,026,064	4,250,500			
	Minus DVE	177,840,871	176,308,835	14,026,064	4,250,500	0.9816	0.9521	1.0000
10	NORTH SHADE TOWNSHIP	118,981,711	110,857,871	10,260,380	964,671			
	Minus DVE	118,939,041	110,813,879	10,260,380	964,671	1.0000	0.9893	1.0000
11	NORTH STAR TOWNSHIP	117,806,346	117,259,200	15,321,507	990,400			
	Minus DVE	117,463,594	116,905,824	15,321,507	990,400	0.9085	0.8812	1.0000
12	PINE RIVER TOWNSHIP	186,607,970	199,216,205	4,191,183	14,892,103			
	Minus DVE	185,637,866	198,204,280	4,191,183	14,892,103	1.0000	0.9898	1.0000
13	SEVILLE TOWNSHIP	69,126,320	72,618,868	97,731	734,723			
	Minus DVE	68,773,508	72,255,121	97,731	734,723	0.9900	0.9602	1.0000
14	SUMNER TOWNSHIP	55,025,788	58,795,636	109,232	1,380,012			
	Minus DVE	54,654,925	58,413,281	109,232	1,380,012	0.9860	0.9564	1.0000
15	WASHINGTON TOWNSHIP	31,947,886	65,106,634	191,530	32,121,500			
	Minus DVE	31,701,520	64,864,866	191,530	32,121,500	0.9922	0.9623	1.0000
16	WHEELER TOWNSHIP	121,031,504	130,783,571	4,210,998	12,312,202			
	Minus DVE	120,815,509	130,783,571	4,210,998	12,312,202	1.0000	0.9842	1.0000
51	CITY OF ALMA	203,214,925	211,698,487	1,799,699	2,003,937			
	Minus DVE	202,200,143	210,201,779	1,799,699	1,879,937	0.9918	0.9620	1.0000
52	CITY OF ITHACA	79,003,635	81,713,035	507,702	834,900			
	Minus DVE	78,639,035	81,331,256	507,702	834,900	1.0000	0.9706	1.0000
53	CITY OF ST. LOUIS	66,031,614	69,398,027	6,477	1,047,600			
	Minus DVE	65,816,778	69,176,533	6,477	1,047,600	0.9959	0.9660	1.0000
41	VILLAGE OF ASHLEY	13,259,964	14,044,346	9,400	377,939			
	Minus DVE	13,148,956	13,929,898	9,400	377,939	0.9996	0.9696	1.0000

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County		GRATIOT						
Code Number	Taxing Jurisdiction	2024 Taxable Value as of 5/22/24	2025 Taxable Value as of 5/27/25	Taxable Value of Losses	Taxable Value of Additions	2025 M.R.F.	2025 BTRF	2025 TR/A
42	VILLAGE OF BRECKENRIDGE	31,918,621	33,654,329	362,131	953,600			
	Minus DVE	31,650,178	33,587,104	362,131	953,600	0.9885	0.9588	1.0000
43	VILLAGE OF PERRINTON	6,605,000	6,830,418	300	26,300	1.0000	0.9707	1.0000

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CLINTON							
19120	OIDV ELSIE AREA SCHOOLS	15,966,216	17,141,214	1,200	128,700	I.C.	I.C.
	Non-PRE/MBT	2,268,331	2,349,774	1,200	13,900	I.C.	I.C.
03	ELBA TOWNSHIP	15,218,419	16,370,245	1,200	128,700		
	Non-PRE/MBT	2,207,230	2,286,781	1,200	13,900		
15	WASHINGTON TOWNSHIP	747,797	770,969	0	0		
	Non-PRE/MBT	61,101	62,993	0	0		
19140	ST JOHNS PUBLIC SCHOOLS	4,633,434	4,916,400	0	129,700	I.C.	I.C.
	Minus DVE	4,509,734	4,801,100	0	129,700	I.C.	I.C.
	Non-PRE/MBT	971,440	1,041,758	0	32,400	I.C.	I.C.
05	FULTON TOWNSHIP	243,823	251,310	0	0		
	Non-PRE/MBT	21,934	22,545	0	0		
15	WASHINGTON TOWNSHIP	4,389,611	4,665,090	0	129,700		
	Minus DVE	4,265,911	4,549,790	0	129,700		
	Non-PRE/MBT	949,506	1,019,213	0	32,400		
GRATIOT							
29010	ALMA PUBLIC SCHOOLS (INCLUDING 29018)	479,545,238	506,230,575	4,538,246	15,684,983	0.9983	0.9683
	Minus DVE	476,337,479	502,416,993	4,538,246	15,545,483	0.9991	0.9690
	Non-PRE/MBT	154,477,950	160,545,702	674,485	3,254,837	1.0000	0.9778
01	ARCADA TOWNSHIP	57,628,469	60,048,276	129,732	866,500		
	Minus DVE	56,819,740	59,158,553	129,732	851,000		
	Non-PRE/MBT	9,118,699	9,589,281	38,552	446,300		
04	EMERSON TOWNSHIP	2,498,541	2,430,937	113,626	16,000		
	Non-PRE/MBT	984,130	978,278	4,426	0		
09	NEW HAVEN TOWNSHIP	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		
12	PINE RIVER TOWNSHIP	108,492,819	118,355,600	2,306,092	10,961,911		
	Minus DVE	108,212,055	118,066,134	2,306,092	10,961,911		
	Non-PRE/MBT	33,517,173	34,788,386	71,241	1,030,900		
13	SEVILLE TOWNSHIP	67,139,478	70,565,917	97,631	728,723		
	Minus DVE	66,786,666	70,202,170	97,631	728,723		
	Non-PRE/MBT	10,591,492	11,380,010	15,600	240,000		
14	SUMNER TOWNSHIP	40,191,197	42,739,775	91,466	1,107,912		
	Minus DVE	39,820,334	42,357,420	91,466	1,107,912		
	Non-PRE/MBT	6,976,761	7,516,158	50,753	495,800		
51	CITY OF ALMA	203,214,925	211,698,487	1,799,699	2,003,937		
	Minus DVE	202,200,143	210,201,779	1,799,699	1,879,937		
	Non-PRE/MBT	93,289,695	96,293,589	493,913	1,041,837		
29018	TR-ALMA Fr VESTABURG	379,809	391,583	0	0	1.0000	0.9699
	Non-PRE/MBT	0	0	0	0	1.0000	1.0000
13	SEVILLE TOWNSHIP	379,809	391,583	0	0		
	Non-PRE/MBT	0	0	0	0		
29020	ASHLEY COMMUNITY SCHOOLS	61,690,823	84,932,753	104,044	22,346,739	1.0000	0.9840
	Minus DVE	61,108,063	84,331,933	104,044	22,346,739	1.0000	0.9842
	Non-PRE/MBT	11,626,509	12,277,384	93,313	406,900	1.0000	0.9716
03	ELBA TOWNSHIP	19,444,301	20,701,339	7,431	290,500		

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	Minus DVE	19,005,347	20,248,781	7,431	290,500			
	Non-PRE/MBT	2,004,660	2,219,029	4,600	95,600			
06	HAMILTON TOWNSHIP	17,605,039	16,823,956	12,319	0			
	Minus DVE	17,572,241	16,790,142	12,319	0			
	Non-PRE/MBT	2,282,637	2,273,900	12,319	0			
11	NORTH STAR TOWNSHIP	4,179,624	4,321,580	1,600	47,000			
	Non-PRE/MBT	1,011,271	1,041,780	1,600	30,700			
15	WASHINGTON TOWNSHIP	7,201,895	29,041,532	73,294	21,631,300			
	Non-PRE/MBT	983,875	1,160,925	73,294	178,300			
41	VILLAGE OF ASHLEY	13,259,964	14,044,346	9,400	377,939			
	Minus DVE	13,148,956	13,929,898	9,400	377,939			
	Non-PRE/MBT	5,344,066	5,581,750	1,500	102,300			
29040	BRECKENRIDGE COMM SCHOOLS	248,239,362	256,479,011	4,526,810	13,125,902	1.0000	1.0015	
	Minus DVE	247,571,793	256,222,979	4,526,810	13,125,902	1.0000	0.9998	
	Non-PRE/MBT	45,602,920	46,747,836	3,067,729	3,484,882	1.0000	0.9832	
02	BETHANY TOWNSHIP	40,452,251	39,930,964	12,701	5,100			
	Minus DVE	40,269,120	39,742,157	12,701	5,100			
	Non-PRE/MBT	8,443,529	7,731,990	0	1,900			
04	EMERSON TOWNSHIP	9,441,436	8,930,821	6,124	18,500			
	Non-PRE/MBT	247,912	243,566	0	0			
07	LAFAYETTE TOWNSHIP	58,745,010	56,760,685	56	140,500			
	Non-PRE/MBT	3,319,578	3,423,036	0	99,500			
16	WHEELER TOWNSHIP	107,682,044	117,202,212	4,145,798	12,008,202			
	Minus DVE	107,466,049	117,202,212	4,145,798	12,008,202			
	Non-PRE/MBT	20,558,272	20,853,512	3,061,429	2,855,882			
42	VILLAGE OF BRECKENRIDGE	31,918,621	33,654,329	362,131	953,600			
	Minus DVE	31,650,178	33,587,104	362,131	953,600			
	Non-PRE/MBT	13,033,629	14,495,732	6,300	527,600			
29050	FULTON SCHOOLS (INCLUDING 29053)	271,990,389	281,133,376	12,774,192	8,943,647	0.9819	0.9523	
	Minus DVE	268,379,442	277,574,392	12,774,192	8,943,647	0.9810	0.9515	
	Non-PRE/MBT	43,964,130	54,455,730	110,200	2,141,800	0.8643	0.8383	
05	FULTON TOWNSHIP	102,487,407	107,745,967	218,447	1,942,547			
	Minus DVE	101,016,517	106,229,484	218,447	1,942,547			
	Non-PRE/MBT	23,817,079	25,311,028	88,500	777,100			
08	NEWARK TOWNSHIP	26,288,855	24,726,414	2,038,012	136,100			
	Non-PRE/MBT	3,820,606	3,845,051	14,700	36,600			
09	NEW HAVEN TOWNSHIP	70,056,846	75,806,823	5,606,100	3,453,900			
	Non-PRE/MBT	6,405,950	13,780,615	3,300	52,200			
10	NORTH SHADE TOWNSHIP	48,256,761	44,349,312	4,598,097	259,900			
	Minus DVE	48,214,091	44,305,320	4,598,097	259,900			
	Non-PRE/MBT	4,141,212	4,080,934	3,400	34,000			
15	WASHINGTON TOWNSHIP	16,320,799	19,802,401	118,236	3,124,900			
	Minus DVE	16,198,133	19,675,933	118,236	3,124,900			
	Non-PRE/MBT	3,182,172	4,734,499	0	1,216,300			
43	VILLAGE OF PERRINTON	6,605,000	6,830,418	300	26,300			

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	Non-PRE/MBT	2,593,614	2,699,998	300	25,600			
29053	TR-FULTON/	1,974,721	1,872,041	195,000	0	0.9802	0.9507	
	Non-PRE/MBT	3,497	3,605	0	0	1.0000	0.9700	
10	NORTH SHADE TOWNSHIP	1,974,721	1,872,041	195,000	0			
	Non-PRE/MBT	3,497	3,605	0	0			
29060	ITHACA PUBLIC SCHOOLS (INCLUDING 29064)	512,026,031	509,016,989	25,284,092	11,284,600	1.0000	0.9779	
	Minus DVE	510,011,209	506,914,325	25,284,092	11,284,600	1.0000	0.9780	
	Non-PRE/MBT	101,867,857	103,210,253	483,097	1,786,300	1.0000	0.9996	
01	ARCADA TOWNSHIP	24,465,738	26,425,365	42,236	1,012,400			
	Minus DVE	23,898,099	25,814,960	42,236	1,012,400			
	Non-PRE/MBT	4,547,314	4,841,400	5,000	188,000			
03	ELBA TOWNSHIP	224,190	231,138	0	0			
	Non-PRE/MBT	0	0	0	0			
04	EMERSON TOWNSHIP	54,392,078	46,066,924	51,073	12,800			
	Minus DVE	54,309,678	45,987,624	51,073	12,800			
	Non-PRE/MBT	3,513,846	3,504,261	106	0			
05	FULTON TOWNSHIP	3,216,722	3,310,886	400	1,400			
	Non-PRE/MBT	792,101	802,357	400	1,200			
06	HAMILTON TOWNSHIP	32,786,062	33,622,415	27,044	346,900			
	Minus DVE	32,659,518	33,491,949	27,044	346,900			
	Non-PRE/MBT	3,451,133	3,672,334	0	103,300			
07	LAFAYETTE TOWNSHIP	40,045,763	39,394,959	0	0			
	Minus DVE	39,983,824	39,331,100	0	0			
	Non-PRE/MBT	2,761,872	2,719,365	0	0			
08	NEWARK TOWNSHIP	103,941,450	98,159,857	6,870,600	542,100			
	Minus DVE	103,764,867	97,977,803	6,870,600	542,100			
	Non-PRE/MBT	25,630,213	25,627,450	121,900	448,100			
09	NEW HAVEN TOWNSHIP	42,124,172	40,192,773	2,447,364	83,000			
	Minus DVE	41,968,413	40,032,187	2,447,364	83,000			
	Non-PRE/MBT	6,108,527	6,201,054	41,200	2,500			
11	NORTH STAR TOWNSHIP	113,626,722	112,937,620	15,319,907	943,400			
	Minus DVE	113,283,970	112,584,244	15,319,907	943,400			
	Non-PRE/MBT	19,684,387	19,330,360	257,200	383,600			
14	SUMNER TOWNSHIP	14,775,109	15,994,536	17,766	272,100			
	Non-PRE/MBT	2,313,193	2,462,635	17,766	93,500			
15	WASHINGTON TOWNSHIP	3,287,784	10,826,642	0	7,235,600			
	Non-PRE/MBT	625,697	893,704	0	195,700			
52	CITY OF ITHACA	79,003,635	81,713,035	507,702	834,900			
	Minus DVE	78,639,035	81,331,256	507,702	834,900			
	Non-PRE/MBT	32,362,450	33,075,819	39,525	370,400			
29064	TR-ITHACA PS DEBT	136,606	140,839	0	0	1.0000	0.9699	
	Non-PRE/MBT	77,124	79,514	0	0	1.0000	0.9699	
09	NEW HAVEN TOWNSHIP	77,124	79,514	0	0			
	Non-PRE/MBT	77,124	79,514	0	0			
14	SUMNER TOWNSHIP	59,482	61,325	0	0			

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	Non-PRE/MBT	0	0	0	0			
29100	ST LOUIS PUBLIC SCHOOLS	228,935,745	233,134,177	1,870,914	2,442,500	1.0000	0.9843	
	Minus DVE	227,693,660	231,688,287	1,870,914	2,413,700	1.0000	0.9849	
	Non-PRE/MBT	58,577,336	60,270,358	136,900	941,900	1.0000	0.9850	
02	BETHANY TOWNSHIP	62,755,591	64,013,665	81,760	282,300			
	Minus DVE	62,574,095	63,669,641	81,760	253,500			
	Non-PRE/MBT	10,769,142	11,041,242	6,500	65,300			
04	EMERSON TOWNSHIP	25,101,810	24,821,451	286	102,200			
	Minus DVE	24,945,397	24,663,538	286	102,200			
	Non-PRE/MBT	1,859,006	1,901,792	0	10,600			
12	PINE RIVER TOWNSHIP	75,046,730	74,901,034	1,782,391	1,010,400			
	Minus DVE	74,357,390	74,178,575	1,782,391	1,010,400			
	Non-PRE/MBT	24,049,007	23,945,401	130,400	442,500			
53	CITY OF ST. LOUIS	66,031,614	69,398,027	6,477	1,047,600			
	Minus DVE	65,816,778	69,176,533	6,477	1,047,600			
	Non-PRE/MBT	21,900,181	23,381,923	0	423,500			
ISABELLA								
37060	SHEPHERD PUBLIC SCHOOL DIST	4,436,297	7,374,370	102,800	2,925,792	I.C.	I.C.	
	Non-PRE/MBT	718,543	853,846	400	24,700	I.C.	I.C.	
12	PINE RIVER TOWNSHIP	3,068,421	5,959,571	102,700	2,919,792			
	Non-PRE/MBT	585,786	718,445	300	24,700			
13	SEVILLE TOWNSHIP	1,367,876	1,414,799	100	6,000			
	Non-PRE/MBT	132,757	135,401	100	0			
MONTCALM								
59020	CARSON CITY CRYSTAL AREA SD	134,488,717	125,026,829	11,439,883	1,418,371	I.C.	I.C.	
	Non-PRE/MBT	22,783,770	22,928,505	18,400	800,771	I.C.	I.C.	
09	NEW HAVEN TOWNSHIP	65,738,488	60,390,311	5,972,600	713,600			
	Non-PRE/MBT	15,192,482	15,518,737	11,900	689,200			
10	NORTH SHADE TOWNSHIP	68,750,229	64,636,518	5,467,283	704,771			
	Non-PRE/MBT	7,591,288	7,409,768	6,500	111,571			
59150	VESTABURG COMMUNITY SCHOOLS	239,157	246,569	0	0	I.C.	I.C.	
	Non-PRE/MBT	0	0	0	0	I.C.	I.C.	
13	SEVILLE TOWNSHIP	239,157	246,569	0	0			
	Non-PRE/MBT	0	0	0	0			
SAGINAW								
73230	MERRILL COMM SCHOOL DISTRICT	17,429,444	17,543,858	65,200	304,000	I.C.	I.C.	
	Non-PRE/MBT	3,261,613	3,294,025	1,600	3,100	I.C.	I.C.	
07	LAFAYETTE TOWNSHIP	4,079,984	3,962,499	0	0			
	Non-PRE/MBT	1,048,972	1,054,526	0	0			
16	WHEELER TOWNSHIP	13,349,460	13,581,359	65,200	304,000			
	Non-PRE/MBT	2,212,641	2,239,499	1,600	3,100			

2025 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.

County		GRATIOT					
Code Number	Taxing Jurisdiction	2024 Taxable Value as of 5/22/24	2025 Taxable Value as of 5/27/25	Taxable Value of Losses	Taxable Value of Additions	2025 M.R.F.	2025 BTRF
COMMUNITY COLLEGES							
	Not in CC	1,844,892,979	1,917,902,723	49,267,498	77,316,563		
	Minus DVE	1,835,934,473	1,908,413,914	49,267,498	77,148,263	1.0000	0.9756
	MONTCALM COMMUNITY	134,727,874	125,273,398	11,439,883	1,418,371	1.0000	0.9954
INTERMEDIATE SCHOOLS							
	GRATIOT ISABELLA	1,806,863,885	1,878,301,251	49,201,098	76,754,163		
	Minus DVE	1,798,029,079	1,868,927,742	49,201,098	76,585,863	1.0000	0.9757
	CLINTON ISD	20,599,650	22,057,614	1,200	258,400		
	Minus DVE	20,475,950	21,942,314	1,200	258,400	0.9735	0.9442
	MONTCALM ISD	134,727,874	125,273,398	11,439,883	1,418,371	1.0000	0.9954
	SAGINAW ISD	17,429,444	17,543,858	65,200	304,000	1.0000	1.0072
AUTHORITIES							
	SLIPR	342,031,824	360,259,829	4,705,362	16,774,603	1.0000	0.9821
	Gratiot Emergency Services Authority	821,021,299	807,487,194	39,154,197	9,014,247	1.0000	0.9792
	Ashley Area Fire Authority	129,530,191	165,927,019	248,924	33,265,539	1.0000	0.9745