

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 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 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 this form. For any taxing jurisdiction which extends into one or more other counties, enter the notation "IC" for intercounty in the indicated column. This form is to be filed with the State Tax Commission and with each unit of local government which has taxable property located in this county.

County	Tuscola	1.031		Taxable Value of	Taxable Value of	2025	2025
Code	Taxing Jurisdiction	2024 Taxable	2025 Taxable	Losses	Additions	MRF	BTRF
Tuscola							
79	TUSCOLA COUNTY	2,257,801,370	2,326,771,713	30,078,166	35,660,216		
	Ad Valorem Minus RZ	2,250,339,337	2,319,265,826	29,941,866	35,660,216	1.0000	0.9723
1	AKRON TWP	138,775,453	146,221,971	2,050,644	9,425,000	1.0000	0.9995
2	ALMER CHARTER TOWNSHIP	76,467,405	79,356,757	319,132	336,040	0.9935	0.9636
3	ARBELA TWP	88,652,347	92,759,776	129,188	685,898	0.9912	0.9614
4	COLUMBIA TWP	157,886,375	153,198,434	6,630,200	315,000	1.0000	0.9894
5	DAYTON TOWNSHIP	69,775,834	71,994,304	212,019	179,100	0.9987	0.9687
6	DENMARK TWP	125,484,843	130,017,484	220,008	1,657,400	1.0000	0.9759
7	ELKLAND TWP	115,708,054	121,043,730	1,158,700	2,413,400		
	Ad Valorem Minus RZ	108,246,021	113,537,843	1,022,400	2,413,400	0.9948	0.9649
8	ELLINGTON TWP	50,282,443	53,067,645	26,557	770,900	0.9908	0.9610
9	ELMWOOD TWP	48,860,435	50,583,173	120,476	256,300	0.9985	0.9685
10	FAIRGROVE TWP	147,735,478	143,741,331	6,210,695	758,900	1.0000	0.9898
11	FREMONT TWP	97,458,986	103,004,302	78,193	834,966	0.9827	0.9531
12	GILFORD TOWNSHIP	127,518,148	122,941,126	6,424,501	752,991	1.0000	0.9910
13	INDIANFIELDS	76,839,378	79,135,960	265,149	223,221	1.0000	0.9704
14	JUNIATA TWP	91,582,807	92,927,743	1,502,632	370,000	1.0000	0.9732
15	KINGSTON TWP	49,023,083	51,500,022	65,762	222,372	0.9843	0.9547
16	KOYLTON TOWNSHIP	60,670,355	64,422,521	42,621	1,314,900	0.9905	0.9607
17	MILLINGTON TWP	143,615,599	150,986,755	258,941	2,029,103	0.9922	0.9624
18	NOVESTA TWP	50,621,788	53,235,767	213,708	1,142,478	0.9976	0.9677
19	TUSCOLA TWP	101,005,941	104,748,843	238,873	1,258,800	1.0000	0.9737
20	VASSAR TWP	113,886,277	124,057,387	874,453	5,811,589	0.9854	0.9557
21	WATERTOWN TWP	71,915,876	74,345,020	389,703	397,340	0.9972	0.9673
22	WELLS TWP	57,981,540	61,211,701	132,740	990,745	0.9904	0.9606
23	WISNER TWP	34,518,784	36,573,300	121,394	892,300	0.9939	0.9640
50	CARO	102,428,200	104,578,840	1,799,410	2,184,973	1.0000	0.9828
51	VASSAR CITY	59,105,941	61,117,821	592,467	436,500	0.9942	0.9643
	AKRON VILLAGE TOTAL	8,619,486	8,147,266	837,488	19,500	0.9871	0.9575
31	Akron Village 001	5,668,655	5,053,471	831,605	12,300		
32	Akron Village 010	2,950,831	3,093,795	5,883	7,200		
35	CASS CITY 007	66,503,102	69,667,120	1,068,700	1,833,000		
	Ad Valorem Minus RZ	59,041,069	62,161,233	932,400	1,833,000	0.9931	0.9632
36	FAIRGROVE VILLAGE 010	8,940,051	9,292,047	12,351	59,400	0.9969	0.9670
37	GAGETOWN 009	4,335,423	4,526,669	5,700	43,600	0.9957	0.9658
	KINGSTON VILLAGE TOTAL	7,590,623	8,045,588	43,701	142,277	0.9845	0.9549
38	Kingston Village 015	5,834,294	6,196,185	25,801	27,477		
39	Kingston Village 016	1,756,329	1,849,403	17,900	114,800		
40	MAYVILLE 011	19,743,140	20,855,003	63,559	12,200	0.9735	0.9442
41	MILLINGTON VILLAGE 017	23,369,526	25,008,969	130,656	633,558	0.9829	0.9534
42	REESE 006	36,380,370	38,128,778	144,800	850,800	1.0000	0.9720
	42 REESE 006 (from SAGINAW)	35,888,827 491,543	37,628,126 500,652	144,800 0	850,800 0		
43	UNIONVILLE 004	10,638,149	11,133,376	16,600	75,400	0.9903	0.9605

Code	Taxing Jurisdiction	2024 Taxable	2025 Taxable	Taxable Value of Losses	Taxable Value of Additions	2025 MRF	2025 BTRF
TUSCOLA SCHOOLS							
79010	AKRON FAIRGROVE SCHOOLS	323,769,018	318,170,907	12,204,694	3,193,091	1.0000	0.9892
	Non-PRE/MBT	58,925,841	58,760,672	264,729	1,562,900	1.0000	1.0256
001	AKRON TWP	64,524,431	64,992,875	879,600	1,147,400		
	Non-PRE/MBT	16,329,349	15,872,918	160,100	246,900		
002	ALMER CHARTER TOWNSHIP	10,521,551	10,865,873	136,000	71,100		
	Non-PRE/MBT	460,457	461,534	1,400	6,300		
004	COLUMBIA TWP	4,321,476	4,225,092	138,900	300		
	Non-PRE/MBT	182,800	176,900	500	300		
010	FAIRGROVE TWP	134,673,352	130,157,036	6,189,561	692,200		
	Non-PRE/MBT	22,077,987	21,923,468	27,900	631,600		
012	GILFORD TOWNSHIP	68,192,987	65,229,792	3,827,000	439,791		
	Non-PRE/MBT	9,115,908	8,944,144	2,600	129,500		
014	JUNIATA TWP	6,575,835	6,545,315	67,700	700		
	Non-PRE/MBT	1,678,483	1,611,689	400	700		
023	WISNER TWP	17,399,849	18,715,611	116,094	762,700		
	Non-PRE/MBT	3,531,696	4,052,442	57,824	476,800		
031	AKRON VILLAGE 001	5,668,655	5,053,471	831,605	12,300		
	Non-PRE/MBT	2,489,165	2,486,032	10,905	12,300		
032	AKRON VILLAGE 010	2,950,831	3,093,795	5,883	7,200		
	Non-PRE/MBT	816,622	857,470	200	7,200		
036	FAIRGROVE VILLAGE 010	8,940,051	9,292,047	12,351	59,400		
	Non-PRE/MBT	2,243,374	2,374,075	2,900	51,300		

Code	Taxing Jurisdiction	2024 Taxable	2025 Taxable	Taxable Value of Losses	Taxable Value of Additions	2025 MRF	2025 BTRF
79020	CARO COMMUNITY SCHOOLS	346,212,310	357,940,720	2,783,234	4,201,734	1.0000	0.9709
	Non-PRE/MBT	108,990,708	111,542,950	1,174,413	2,250,021	1.0000	0.9865
002	ALMER CHARTER TOWNSHIP	64,553,068	67,055,183	183,132	264,540		
	Non-PRE/MBT	13,937,303	14,513,423	33,400	220,100		
004	COLUMBIA TWP	2,577,020	2,368,377	218,500	200		
	Non-PRE/MBT	35,300	24,700	0	200		
008	ELLINGTON TWP	41,874,534	44,251,317	22,551	698,900		
	Non-PRE/MBT	7,475,833	8,448,066	22,551	571,000		
010	FAIRGROVE TWP	647,023	662,248	2,900	100		
	Non-PRE/MBT	55,192	52,074	2,900	100		
011	FREMONT TWP	135,153	139,236	0	0		
	Non-PRE/MBT	6,600	6,700	0	0		
013	INDIANFIELDS	76,839,378	79,135,960	265,149	223,221		
	Non-PRE/MBT	24,183,274	24,475,202	51,601	114,500		
014	JUNIATA TWP	29,003,113	30,064,233	250,241	155,500		
	Non-PRE/MBT	3,599,365	3,868,945	2,000	130,500		
022	WELLS TWP	28,154,821	29,685,326	41,351	674,300		
	Non-PRE/MBT	6,084,835	6,798,198	11,351	530,800		
050	CARO	102,428,200	104,578,840	1,799,410	2,184,973		
	Non-PRE/MBT	53,613,006	53,355,642	1,050,610	682,821		

Code	Taxing Jurisdiction	2024 Taxable	2025 Taxable	Taxable Value of Losses	Taxable Value of Additions	2025 MRF	2025 BTRF
79030 CASS CITY PUBLIC SCHOOLS							
	Ad Valorem Minus RZ	331,654,055	345,291,746	3,243,889	6,636,370	0.9998	0.9697
	Non-PRE/MBT	61,852,122	65,966,941	153,740	2,942,692	1.0000	0.9790
	(from TUSCOLA)	235,241,493	243,477,352	3,038,131	3,788,099		
	Non-PRE/MBT	46,624,247	49,800,566	106,527	2,141,821		
	002 ALMER CHARTER TOWNSHIP	1,392,786	1,435,701	0	400		
	Non-PRE/MBT	32,457	33,214	0	400		
	004 COLUMBIA TWP	28,597,224	27,024,737	1,743,500	4,900		
	Non-PRE/MBT	1,249,899	1,198,882	100	700		
	007 ELKLAND TWP	44,119,149	46,055,596	86,800	543,600		
	Non-PRE/MBT	6,939,461	7,440,736	4,500	379,700		
	008 ELLINGTON TWP	8,407,909	8,816,328	4,006	72,000		
	Non-PRE/MBT	1,255,111	1,322,393	200	5,300		
	009 ELMWOOD TWP	29,008,307	30,102,326	54,590	134,100		
	Non-PRE/MBT	2,459,198	2,560,625	1,500	61,300		
	015 KINGSTON TWP	10,358,406	10,818,462	3,027	56,421		
	Non-PRE/MBT	2,126,953	2,331,907	3,027	56,421		
	018 NOVESTA TWP	50,621,788	53,235,767	213,708	1,142,478		
	Non-PRE/MBT	9,669,743	10,346,755	86,200	389,600		
	022 WELLS TWP	3,694,855	3,827,202	100	1,200		
	Non-PRE/MBT	1,085,856	1,137,351	100	1,200		
	035 CASS CITY 007	66,503,102	69,667,120	1,068,700	1,833,000		
	Ad Valorem Minus RZ	59,041,069	62,161,233	932,400	1,833,000		
	Non-PRE/MBT	21,805,569	23,428,703	10,900	1,247,200		
	(from HURON)	16,940,366	17,685,646	5,307	117,000		
	Non-PRE/MBT	1,491,411	1,572,019	2,600	45,100		
	(from SANILAC)	79,472,196	84,128,748	200,451	2,731,271		
	Non-PRE/MBT	13,736,464	14,594,356	44,613	755,771		
79080 KINGSTON COMMUNITY SCH DIST							
	Non-PRE/MBT	127,766,843	134,663,541	242,390	1,924,809	0.9905	0.9607
	(from TUSCOLA)	35,925,442	38,237,638	58,381	715,164	0.9855	0.9559
	Non-PRE/MBT	125,495,581	131,786,162	242,390	1,384,809		
	Non-PRE/MBT	35,925,442	38,237,638	58,381	715,164		
	005 DAYTON TOWNSHIP	23,689,228	23,960,618	49,065	0		
	Non-PRE/MBT	8,047,517	7,944,829	0	0		
	015 KINGSTON TWP	32,076,073	33,719,046	36,914	138,187		
	Non-PRE/MBT	7,266,697	7,986,422	7,360	67,187		
	016 KOYLTON TOWNSHIP	36,007,793	38,361,737	21,421	789,100		
	Non-PRE/MBT	10,766,338	11,674,733	21,421	466,100		
	022 WELLS TWP	26,131,864	27,699,173	91,289	315,245		
	Non-PRE/MBT	6,931,389	7,521,550	3,199	79,100		
	038 KINGSTON VILLAGE 015	5,834,294	6,196,185	25,801	27,477		
	Non-PRE/MBT	2,124,588	2,241,413	25,801	17,677		
	039 KINGSTON VILLAGE 016	1,756,329	1,849,403	17,900	114,800		
	Non-PRE/MBT	788,913	868,691	600	85,100		
	(from LAPEER)	2,271,262	2,877,379	0	540,000		
	Non-PRE/MBT	0	0	0	0		

Code	Taxing Jurisdiction	2024 Taxable	2025 Taxable	Taxable Value of Losses	Taxable Value of Additions	2025 MRF	2025 BTRF
79090	MAYVILLE COMMUNITY SCH DIST	217,092,620	227,192,158	599,159	1,479,546	0.9889	0.9592
	Non-PRE/MBT	53,127,262	56,121,165	323,623	871,143	0.9853	0.9557
	(from TUSCOLA)	188,782,187	197,566,220	563,859	1,265,846		
	Non-PRE/MBT	46,118,626	48,603,116	288,323	729,543		
	005 DAYTON TOWNSHIP	46,086,606	48,033,686	162,954	179,100		
	Non-PRE/MBT	12,739,415	13,710,214	12,700	149,500		
	011 FREMONT TWP	77,580,693	82,010,063	14,634	822,766		
	Non-PRE/MBT	15,024,843	16,074,164	13,761	464,733		
	020 VASSAR TWP	307,496	311,640	50	4,830		
	Non-PRE/MBT	241,185	243,274	50	4,830		
	021 WATERTOWN TWP	45,064,252	46,355,828	322,662	246,950		
	Non-PRE/MBT	10,447,469	10,373,573	240,753	98,280		
	040 MAYVILLE 011	19,743,140	20,855,003	63,559	12,200		
	Non-PRE/MBT	7,665,714	8,201,891	21,059	12,200		
	(from LAPEER)	28,310,433	29,625,938	35,300	213,700		
	Non-PRE/MBT	7,008,636	7,518,049	35,300	141,600		
79100	MILLINGTON COMM SCHOOLS	300,146,259	314,208,258	920,022	3,576,491	0.9931	0.9633
	Non-PRE/MBT	54,254,526	57,361,847	707,086	2,004,135	0.9973	0.9673
	(from TUSCOLA)	274,708,340	287,818,256	889,948	3,492,391		
	Non-PRE/MBT	51,950,121	54,987,139	703,386	1,969,035		
	003 ARBELA TWP	87,959,733	92,046,658	129,188	685,898		
	Non-PRE/MBT	12,043,658	12,797,271	62,022	431,700		
	017 MILLINGTON TWP	120,246,073	125,977,786	128,285	1,395,545		
	Non-PRE/MBT	18,930,502	20,344,600	72,772	589,345		
	019 TUSCOLA TWP	1,991,100	1,991,869	550	18,900		
	Non-PRE/MBT	1,253,200	1,231,100	550	18,900		
	020 VASSAR TWP	14,290,284	14,803,782	434,228	608,100		
	Non-PRE/MBT	5,146,245	5,273,057	434,228	602,200		
	021 WATERTOWN TWP	26,851,624	27,989,192	67,041	150,390		
	Non-PRE/MBT	6,234,288	6,525,504	58,358	127,390		
	041 MILLINGTON VILLAGE 017	23,369,526	25,008,969	130,656	633,558		
	Non-PRE/MBT	8,342,228	8,815,607	75,456	199,500		
	(from GENESEE)	25,437,919	26,390,002	30,074	84,100		
	Non-PRE/MBT	2,304,405	2,374,708	3,700	35,100		
79110	REESE PUBLIC SCHOOLS	284,779,582	290,450,452	3,932,259	3,255,317	1.0000	0.9779
	Non-PRE/MBT	59,668,589	60,508,108	371,200	1,309,200	1.0000	1.0017
	(from TUSCOLA)	164,178,960	166,356,659	2,823,995	1,954,700		
	Non-PRE/MBT	32,533,713	32,652,874	229,300	706,400		
	006 DENMARK TWP	65,150,427	67,221,680	15,494	790,500		
	Non-PRE/MBT	16,642,928	16,777,481	12,600	420,900		
	010 FAIRGROVE TWP	524,221	536,205	0	0		
	Non-PRE/MBT	60,100	57,700	0	0		
	012 GILFORD TOWNSHIP	59,325,161	57,711,334	2,597,501	313,200		
	Non-PRE/MBT	8,332,033	8,013,612	208,100	152,000		
	014 JUNIATA TWP	3,290,324	3,259,314	66,200	200		
	Non-PRE/MBT	325,618	316,797	0	200		
	042 REESE 006	35,888,827	37,628,126	144,800	850,800		
	Non-PRE/MBT	7,173,034	7,487,284	8,600	133,300		
	(from SAGINAW)	96,457,600	99,169,881	1,108,264	1,281,361		
	Non-PRE/MBT	24,558,191	25,161,514	141,900	602,800		
	(from BAY)	24,143,022	24,923,912	0	19,256		
	Non-PRE/MBT	2,576,685	2,693,720	0	0		

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79145	UNIONVILLE SEBEWAING AREA SD	352,162,955	364,144,552	5,596,073	12,021,300	1.0000	0.9842
	Non-PRE/MBT	80,232,845	88,567,875	237,270	9,426,700	1.0000	1.0108
	(from TUSCOLA)	202,541,791	208,441,761	4,470,539	8,704,300		
	Non-PRE/MBT	37,295,616	43,110,182	127,539	7,799,500		
	001 AKRON TWP	68,582,367	76,175,625	339,439	8,265,300		
	Non-PRE/MBT	20,928,420	26,770,915	93,639	7,684,600		
	004 COLUMBIA TWP	106,202,340	103,275,071	4,109,200	234,000		
	Non-PRE/MBT	9,970,341	9,686,927	15,500	19,300		
	023 WISNER TWP	17,118,935	17,857,689	5,300	129,600		
	Non-PRE/MBT	3,527,398	3,647,313	3,600	26,300		
	043 UNIONVILLE 004	10,638,149	11,133,376	16,600	75,400		
	Non-PRE/MBT	2,869,457	3,005,027	14,800	69,300		
	(from HURON)	149,621,164	155,702,791	1,125,534	3,317,000		
	Non-PRE/MBT	42,937,229	45,457,693	109,731	1,627,200		
79150	VASSAR PUBLIC SCHOOLS	304,024,692	318,323,196	2,443,933	6,747,009	0.9979	0.9679
	Non-PRE/MBT	68,915,613	75,254,621	302,867	5,200,453	1.0000	0.9794
	003 ARBELA TWP	318,108	327,164	0	0		
	Non-PRE/MBT	13,000	12,600	0	0		
	006 DENMARK TWP	23,408,580	24,102,432	59,714	16,100		
	Non-PRE/MBT	2,977,289	2,982,418	59,714	11,000		
	014 JUNIATA TWP	52,713,535	53,058,881	1,118,491	213,600		
	Non-PRE/MBT	6,858,593	7,159,309	17,500	123,600		
	019 TUSCOLA TWP	69,190,031	72,201,762	233,086	882,150		
	Non-PRE/MBT	11,744,339	12,408,392	26,134	452,100		
	020 VASSAR TWP	99,288,497	107,515,136	440,175	5,198,659		
	Non-PRE/MBT	23,278,216	28,029,444	103,119	4,562,353		
	051 VASSAR CITY	59,105,941	61,117,821	592,467	436,500		
	Non-PRE/MBT	24,044,176	24,662,458	96,400	51,400		
INTERMEDIATE SCHOOLS							
TUSCOLA ISD							
	Ad Valorem Minus RZ	2,587,608,334	2,670,385,530	31,965,653	43,035,667	1.0000	0.9727
	(from TUSCOLA)	2,164,954,372	2,229,881,233	29,460,723	34,731,979		
	(from BAY)	24,143,022	24,923,912	0	19,256		
	(from GENESEE)	25,437,919	26,390,002	30,074	84,100		
	(from HURON)	166,561,530	173,388,437	1,130,841	3,434,000		
	(from LAPEER)	30,581,695	32,503,317	35,300	753,700		
	(from SAGINAW)	96,457,600	99,169,881	1,108,264	1,281,361		
	(from SANILAC)	79,472,196	84,128,748	200,451	2,731,271		
LIBRARIES							
	BULLARD SANFORD LIBRARY	336,577,853	352,787,561	2,958,184	7,721,389	0.9968	0.9668
	JUNIATA not in CARO SCHOOLS	62,579,694	62,863,510	1,252,391	214,500		
	TUSCOLA TWP	101,005,941	104,748,843	238,873	1,258,800		
	VASSAR TWP	113,886,277	124,057,387	874,453	5,811,589		
	VASSAR CITY	59,105,941	61,117,821	592,467	436,500		
	CARO DISTRICT LIBRARY	342,853,114	354,770,859	2,561,834	4,201,434	1.0000	0.9707
	ALMER TWP	64,553,068	67,055,183	183,132	264,540		
	ELLINGTON TWP	41,874,534	44,251,317	22,551	698,900		
	INDIANFIELDS TWP	76,839,378	79,135,960	265,149	223,221		
	JUNIATA TWP	29,003,113	30,064,233	250,241	155,500		
	WELLS TWP	28,154,821	29,685,326	41,351	674,300		
	CARO	102,428,200	104,578,840	1,799,410	2,184,973		
	FAIRGROVE DISTRICT LIBRARY	317,193,183	311,625,592	12,136,994	3,192,391	1.0000	0.9891
	MAYVILLE DISTRICT LIBRARY	167,234,820	174,998,606	290,212	1,014,066	0.9893	0.9595

DAYTON TWP	69,775,834	71,994,304	212,019	179,100		
FREMONT TWP	97,458,986	103,004,302	78,193	834,966		
MILLINGTON-ARBELA LIBRARY	232,267,946	243,746,531	388,129	2,715,001	0.9919	0.9620
ARBELA TWP	88,652,347	92,759,776	129,188	685,898		
MILLINGTON TWP	143,615,599	150,986,755	258,941	2,029,103		
RAWSON DISTRICT LIBRARY	207,728,244	217,356,783	1,356,584	3,812,178	0.9964	0.9664
ELKLAND TWP	108,246,021	113,537,843	1,022,400	2,413,400		
ELMWOOD TWP	48,860,435	50,583,173	120,476	256,300		
NOVESTA TWP	50,621,788	53,235,767	213,708	1,142,478		
REESE UNITY DISTRICT LIBRARY	281,267,604	286,898,699	3,925,773	3,251,961	1.0000	0.9778
DENMARK TWP	125,484,843	130,017,484	220,008	1,657,400		
GILFORD TWP_REESE SCHOOLS (from SAGINAW)	59,325,161 96,457,600	57,711,334 99,169,881	2,597,501 1,108,264	313,200 1,281,361		
CARO TRANSIT AUTHORITY	255,734,983	263,071,557	2,383,691	2,744,234	1.0000	0.9732
ALMER TWP	76,467,405	79,356,757	319,132	336,040		
INDIANFIELDS TWP	76,839,378	79,135,960	265,149	223,221		
CARO	102,428,200	104,578,840	1,799,410	2,184,973		