

### 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 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, 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	Tuscola	1.027		Taxable Value of	Taxable Value of	2026	2026
Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Losses	Additions	MRF	BTRF
Tuscola							
79	TUSCOLA COUNTY	2,331,628,966	2,395,373,557	36,584,544	34,991,154	<b>0.9986</b>	0.9723
1	AKRON TWP	146,434,353	150,177,393	2,611,328	4,979,100	<b>1.0000</b>	0.9905
2	ALMER CHARTER TOWNSHIP	80,177,015	83,726,917	163,829	1,089,800	<b>0.9944</b>	0.9682
3	ARBELA TWP	92,641,937	97,598,921	199,992	926,500	<b>0.9821</b>	0.9562
4	COLUMBIA TWP	153,521,439	143,578,004	12,454,044	1,166,300	<b>1.0000</b>	0.9906
5	DAYTON TOWNSHIP	72,277,390	76,220,660	38,517	234,251	<b>0.9763</b>	0.9507
6	DENMARK TWP	130,620,461	136,719,635	213,547	2,246,900	<b>0.9959</b>	0.9698
7	ELKLAND TWP	114,058,370	118,617,317	542,912	2,142,200	<b>1.0000</b>	0.9746
8	ELLINGTON TWP	54,236,784	56,956,217	175,405	1,060,800	<b>0.9933</b>	0.9672
9	ELMWOOD TWP	51,090,142	53,289,146	64,888	726,200	<b>0.9970</b>	0.9707
10	FAIRGROVE TWP	143,790,722	139,984,679	5,882,577	793,497	<b>1.0000</b>	0.9908
11	FREMONT TWP	103,204,841	107,873,190	37,192	871,900	<b>0.9902</b>	0.9642
12	GILFORD TOWNSHIP	123,291,370	117,154,350	7,565,600	513,700	<b>1.0000</b>	0.9922
13	INDIANFIELDS	80,330,669	83,300,649	169,208	308,300	<b>0.9920</b>	0.9659
14	JUNIATA TWP	93,433,754	93,488,994	2,635,500	910,810	<b>1.0000</b>	0.9808
15	KINGSTON TWP	52,648,720	55,100,145	57,198	550,701	<b>0.9901</b>	0.9641
16	KOYLTON TOWNSHIP	64,666,746	67,890,619	208,001	1,095,300	<b>0.9911</b>	0.9650
17	MILLINGTON TWP	152,025,783	160,906,397	429,993	2,624,065	<b>0.9836</b>	0.9578
18	NOVESTA TWP	54,227,299	57,129,145	101,982	1,430,000	<b>0.9980</b>	0.9717
19	TUSCOLA TWP	104,826,006	108,865,124	467,680	1,678,800	<b>0.9999</b>	0.9736
20	VASSAR TWP	123,254,026	128,938,578	335,101	2,150,307	<b>0.9957</b>	0.9695
21	WATERTOWN TWP	74,983,921	78,354,613	110,511	1,088,977	<b>0.9952</b>	0.9690
22	WELLS TWP	62,127,000	64,735,043	162,045	904,700	<b>0.9970</b>	0.9708
23	WISNER TWP	36,789,960	37,520,507	838,379	747,200	<b>1.0000</b>	0.9777
50	CARO	105,253,196	111,438,065	825,502	3,233,146	<b>0.9911</b>	0.9651
51	VASSAR CITY	61,717,062	65,809,249	293,613	1,517,700	<b>0.9812</b>	0.9554
	AKRON VILLAGE TOTAL	8,079,549	8,259,811	54,495	20,897	<b>1.0000</b>	0.9740
31	Akron Village 001	5,044,350	5,230,051	15,302	10,900		
32	Akron Village 010	3,035,199	3,029,760	39,193	9,997		
35	CASS CITY 007	62,506,829	64,152,433	352,485	417,000	<b>1.0000</b>	0.9752
36	FAIRGROVE VILLAGE 010	9,345,616	9,709,364	36,892	242,900	<b>1.0000</b>	0.9833
37	GAGETOWN 009	4,386,724	4,996,896	7,600	371,200	<b>0.9723</b>	0.9467
	KINGSTON VILLAGE TOTAL	8,169,216	8,468,033	125,643	75,888	<b>0.9843</b>	0.9585
38	Kingston Village 015	6,319,813	6,694,273	5,843	65,188		
39	Kingston Village 016	1,849,403	1,773,760	119,800	10,700		
40	MAYVILLE 011	20,789,115	21,818,522	0	179,500	<b>0.9867</b>	0.9607
41	MILLINGTON VILLAGE 017	25,061,824	26,454,694	320,731	375,600	<b>0.9743</b>	0.9487
42	REESE 006	38,131,491	40,484,059	76,186	670,500	I.C.	I.C.
43	UNIONVILLE 004	11,461,085	11,800,336	9,400	44,500	<b>1.0000</b>	0.9741

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
HURON							
32090	OWENDALE GAGETOWN AREA S/D	30,833,697	31,824,460	448,900	706,600	I.C.	I.C.
	Non-PRE/MBT	5,144,724	5,542,612	130,400	478,700	I.C.	I.C.
	PRE/MBT	25,688,973	26,281,848	318,500	227,900		
004	COLUMBIA TWP	5,171,781	4,846,170	349,200	100		
	Non-PRE/MBT	182,160	146,049	32,400	100		
	PRE/MBT	4,989,621	4,700,121	316,800	0		
007	ELKLAND TWP	5,321,014	5,587,487	76,600	241,100		
	Non-PRE/MBT	1,672,712	1,623,506	76,600	23,900		
	PRE/MBT	3,648,302	3,963,981	0	217,200		
009	ELMWOOD TWP	15,954,178	16,393,907	15,500	94,200		
	Non-PRE/MBT	1,893,904	1,947,626	13,800	83,500		
	PRE/MBT	14,060,274	14,446,281	1,700	10,700		
037	GAGETOWN 009	4,386,724	4,996,896	7,600	371,200		
	Non-PRE/MBT	1,395,948	1,825,431	7,600	371,200		
	PRE/MBT	2,990,776	3,171,465	0	0		
SAGINAW							
73190	FRANKENMUTH SCHOOL DISTRICT	31,906,808	32,768,125	36,521	413,700	I.C.	I.C.
	Non-PRE/MBT	9,954,551	9,686,661	35,900	89,500	I.C.	I.C.
	PRE/MBT	21,952,257	23,081,464	621	324,200		
003	ARBELA TWP	385,954	416,735	200	20,700		
	Non-PRE/MBT	5,000	4,800	200	0		
	PRE/MBT	380,954	411,935	0	20,700		
006	DENMARK TWP	1,065,246	1,153,059	300	200		
	Non-PRE/MBT	190,749	192,336	300	200		
	PRE/MBT	874,497	960,723	0	0		
019	TUSCOLA TWP	30,455,608	31,198,331	36,021	392,800		
	Non-PRE/MBT	9,758,802	9,489,525	35,400	89,300		
	PRE/MBT	20,696,806	21,708,806	621	303,500		
SANILAC							
76140	MARLETTE COMMUNITY SCHOOLS	25,286,951	26,983,320	52,454	626,363	I.C.	I.C.
	Non-PRE/MBT	4,640,123	5,128,063	17,190	332,063	I.C.	I.C.
	PRE/MBT	20,646,828	21,855,257	35,264	294,300		
015	KINGSTON TWP	766,329	803,949	53	17,363		
	Non-PRE/MBT	13,771	13,877	53	163		
	PRE/MBT	752,558	790,072	0	17,200		
016	KOYLTON TOWNSHIP	24,520,622	26,179,371	52,401	609,000		
	Non-PRE/MBT	4,626,352	5,114,186	17,137	331,900		
	PRE/MBT	19,894,270	21,065,185	35,264	277,100		
039	KINGSTON VILLAGE 016	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		
	PRE/MBT	0	0	0	0		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
TUSCOLA							
79010	AKRON FAIRGROVE SCHOOLS	318,535,522	313,514,677	12,415,741	4,576,397	1.0000	0.9909
	Non-PRE/MBT	58,971,979	58,484,870	249,233	1,270,900	1.0000	1.0264
001	AKRON TWP	65,074,858	66,887,260	870,100	2,542,500		
	Non-PRE/MBT	16,027,329	15,702,588	63,800	248,600		
002	ALMER CHARTER TOWNSHIP	10,865,873	11,436,239	3,600	172,500		
	Non-PRE/MBT	461,534	604,696	3,600	148,600		
004	COLUMBIA TWP	4,225,092	4,210,330	107,500	55,500		
	Non-PRE/MBT	176,900	169,700	1,900	400		
010	FAIRGROVE TWP	130,211,454	125,984,185	5,804,432	502,300		
	Non-PRE/MBT	21,804,258	21,365,525	40,100	365,900		
012	GILFORD TOWNSHIP	65,440,834	61,459,397	4,685,900	391,200		
	Non-PRE/MBT	8,975,636	8,787,331	23,100	174,300		
014	JUNIATA TWP	6,545,315	6,458,730	151,600	39,000		
	Non-PRE/MBT	1,611,689	1,568,688	15,100	39,000		
023	WISNER TWP	18,746,931	19,109,361	701,222	609,600		
	Non-PRE/MBT	4,121,032	4,189,153	73,631	41,900		
031	AKRON VILLAGE 001	5,044,350	5,230,051	15,302	10,900		
	Non-PRE/MBT	2,580,300	2,643,073	15,302	5,900		
032	AKRON VILLAGE 010	3,035,199	3,029,760	39,193	9,997		
	Non-PRE/MBT	857,470	842,435	1,500	4,400		
036	FAIRGROVE VILLAGE 010	9,345,616	9,709,364	36,892	242,900		
	Non-PRE/MBT	2,355,831	2,611,681	11,200	241,900		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
79020	CARO COMMUNITY SCHOOLS	362,405,203	378,306,295	2,014,985	6,292,546	0.9949	0.9688
	Non-PRE/MBT	111,973,597	117,326,409	448,096	2,120,076	0.9942	0.9681
002	ALMER CHARTER TOWNSHIP	67,875,441	70,810,903	160,229	911,400		
	Non-PRE/MBT	14,606,404	15,193,820	38,600	336,200		
004	COLUMBIA TWP	2,368,377	2,217,377	159,400	0		
	Non-PRE/MBT	34,700	32,800	1,000	0		
008	ELLINGTON TWP	45,385,037	47,609,851	159,461	954,700		
	Non-PRE/MBT	8,204,328	8,698,788	98,195	375,000		
010	FAIRGROVE TWP	662,248	677,742	700	0		
	Non-PRE/MBT	98,578	98,856	700	0		
011	FREMONT TWP	139,236	142,913	0	0		
	Non-PRE/MBT	6,700	6,800	0	0		
013	INDIANFIELDS	80,330,669	83,300,649	169,208	308,300		
	Non-PRE/MBT	24,834,106	25,450,403	5,145	97,400		
014	JUNIATA TWP	30,349,616	30,994,186	434,500	367,500		
	Non-PRE/MBT	3,993,488	4,109,713	29,800	38,100		
022	WELLS TWP	30,041,383	31,114,609	105,985	517,500		
	Non-PRE/MBT	7,031,430	7,198,025	74,500	2,300		
050	CARO	105,253,196	111,438,065	825,502	3,233,146		
	Non-PRE/MBT	53,163,863	56,537,204	200,156	1,271,076		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
79030	CASS CITY PUBLIC SCHOOLS	246,041,675	254,214,622	2,119,123	3,950,232	I.C.	I.C.
	Non-PRE/MBT	55,303,199	58,466,902	367,317	2,561,632	I.C.	I.C.
	002 ALMER CHARTER TOWNSHIP	1,435,701	1,479,775	0	5,900		
	Non-PRE/MBT	33,214	39,434	0	5,900		
	004 COLUMBIA TWP	27,067,531	25,731,977	1,485,000	1,200		
	Non-PRE/MBT	1,230,914	1,136,068	47,900	1,200		
	007 ELKLAND TWP	46,230,527	48,877,397	113,827	1,484,100		
	Non-PRE/MBT	7,472,268	8,851,163	56,980	1,308,900		
	008 ELLINGTON TWP	8,851,747	9,346,366	15,944	106,100		
	Non-PRE/MBT	1,384,700	1,652,278	1,600	65,700		
	009 ELMWOOD TWP	30,749,240	31,898,343	41,788	260,800		
	Non-PRE/MBT	2,550,363	2,788,643	41,788	241,000		
	015 KINGSTON TWP	11,145,599	11,636,452	1,963	229,132		
	Non-PRE/MBT	2,322,707	2,394,019	1,963	47,732		
	018 NOVESTA TWP	54,227,299	57,129,145	101,982	1,430,000		
	Non-PRE/MBT	9,963,969	10,635,877	79,186	542,000		
	022 WELLS TWP	3,827,202	3,962,734	6,134	16,000		
	Non-PRE/MBT	1,154,407	1,200,452	1,000	16,000		
	035 CASS CITY 007	62,506,829	64,152,433	352,485	417,000		
	Non-PRE/MBT	29,190,657	29,768,968	136,900	333,200		
79080	KINGSTON COMMUNITY SCH DIST	133,198,075	138,888,644	264,008	1,248,357	I.C.	I.C.
	Non-PRE/MBT	37,110,813	38,474,952	97,860	269,759	I.C.	I.C.
	005 DAYTON TOWNSHIP	24,056,744	24,859,952	3,300	86,651		
	Non-PRE/MBT	7,795,074	8,101,805	3,300	7,200		
	015 KINGSTON TWP	34,416,979	35,965,471	49,339	239,018		
	Non-PRE/MBT	8,001,679	8,395,619	9,956	75,834		
	016 KOYLTON TOWNSHIP	38,296,721	39,937,488	35,800	475,600		
	Non-PRE/MBT	10,907,331	11,245,270	22,000	161,600		
	022 WELLS TWP	28,258,415	29,657,700	49,926	371,200		
	Non-PRE/MBT	7,527,713	7,821,559	39,461	24,500		
	038 KINGSTON VILLAGE 015	6,319,813	6,694,273	5,843	65,188		
	Non-PRE/MBT	2,010,325	2,040,046	5,843	625		
	039 KINGSTON VILLAGE 016	1,849,403	1,773,760	119,800	10,700		
	Non-PRE/MBT	868,691	870,653	17,300	0		
79090	MAYVILLE COMMUNITY SCH DIST	198,411,891	208,079,991	144,216	1,642,776	I.C.	I.C.

	Non-PRE/MBT	48,924,622	51,523,441	83,342	492,816	I.C.	I.C.
	005 DAYTON TOWNSHIP	48,220,646	51,360,708	35,217	147,600		
	Non-PRE/MBT	13,706,488	14,799,525	15,085	102,400		
	011 FREMONT TWP	82,276,490	85,911,755	37,192	692,400		
	Non-PRE/MBT	15,983,775	16,688,501	0	41,400		
	020 VASSAR TWP	311,640	309,331	620	0		
	Non-PRE/MBT	243,274	239,120	620	0		
	021 WATERTOWN TWP	46,814,000	48,679,675	71,187	623,276		
	Non-PRE/MBT	10,665,202	11,061,882	67,637	272,916		
	040 MAYVILLE 011	20,789,115	21,818,522	0	179,500		
	Non-PRE/MBT	8,325,883	8,734,413	0	76,100		
79100	MILLINGTON COMM SCHOOLS	289,295,027	305,369,282	711,729	4,573,866	I.C.	I.C.
	Non-PRE/MBT	55,046,871	59,460,488	281,655	2,533,871	I.C.	I.C.
	003 ARBELA TWP	91,928,819	96,847,131	199,492	905,800		
	Non-PRE/MBT	12,608,568	13,478,888	117,075	657,500		
	017 MILLINGTON TWP	126,963,959	134,451,703	109,262	2,248,465		
	Non-PRE/MBT	20,385,387	22,621,924	80,762	866,965		
	019 TUSCOLA TWP	1,991,869	1,941,256	17,900	500		
	Non-PRE/MBT	1,231,100	1,159,950	17,900	500		
	020 VASSAR TWP	15,178,635	15,999,560	25,020	577,800		
	Non-PRE/MBT	5,448,900	5,777,342	23,520	577,800		
	021 WATERTOWN TWP	28,169,921	29,674,938	39,324	465,701		
	Non-PRE/MBT	6,476,103	6,945,422	39,324	261,506		
	041 MILLINGTON VILLAGE 017	25,061,824	26,454,694	320,731	375,600		
	Non-PRE/MBT	8,896,813	9,476,962	3,074	169,600		
79110	REESE PUBLIC SCHOOLS	167,098,838	169,850,139	3,222,807	2,105,600	I.C.	I.C.
	Non-PRE/MBT	33,013,964	34,411,131	108,800	1,526,800	I.C.	I.C.
	006 DENMARK TWP	67,321,292	69,916,381	130,061	1,257,400		
	Non-PRE/MBT	16,777,979	17,385,466	29,200	843,300		
	010 FAIRGROVE TWP	536,205	583,628	1,360	38,300		
	Non-PRE/MBT	57,700	91,800	200	36,700		
	012 GILFORD TOWNSHIP	57,850,536	55,694,953	2,879,700	122,500		
	Non-PRE/MBT	8,110,783	7,926,567	53,400	33,900		
	014 JUNIATA TWP	3,259,314	3,171,118	135,500	16,900		
	Non-PRE/MBT	263,064	268,800	600	16,900		
	042 REESE 006	38,131,491	40,484,059	76,186	670,500		
	Non-PRE/MBT	7,804,438	8,738,498	25,400	596,000		
Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of	Taxable Value of	2026	2026
79145	UNIONVILLE SEBEWAING AREA SD	209,046,832	203,043,378	12,216,027	3,672,800	I.C.	I.C.

Non-PRE/MBT	42,708,129	41,538,888	1,800,700	1,256,100	<b>I.C.</b>	<b>I.C.</b>
001 AKRON TWP	76,315,145	78,060,082	1,725,926	2,425,700		
Non-PRE/MBT	26,409,173	25,188,975	1,644,700	733,600		
004 COLUMBIA TWP	103,227,573	94,771,814	10,343,544	1,065,000		
Non-PRE/MBT	9,632,554	9,579,459	117,500	377,200		
023 WISNER TWP	18,043,029	18,411,146	137,157	137,600		
Non-PRE/MBT	3,662,103	3,713,868	29,100	100,800		
043 UNIONVILLE 004	11,461,085	11,800,336	9,400	44,500		
Non-PRE/MBT	3,004,299	3,056,586	9,400	44,500		
79150 VASSAR PUBLIC SCHOOLS	319,568,447	332,530,624	2,938,033	5,181,917	<b>0.9934</b>	0.9673
Non-PRE/MBT	75,530,446	80,314,207	676,319	3,338,130	<b>0.9987</b>	0.9724
003 ARBELA TWP	327,164	335,055	300	0		
Non-PRE/MBT	12,600	12,000	300	0		
006 DENMARK TWP	24,102,432	25,166,136	7,000	318,800		
Non-PRE/MBT	3,019,746	3,250,359	7,000	213,200		
014 JUNIATA TWP	53,279,509	52,864,960	1,913,900	487,410		
Non-PRE/MBT	7,041,968	7,173,529	44,300	39,000		
019 TUSCOLA TWP	72,378,529	75,725,537	413,759	1,285,500		
Non-PRE/MBT	12,414,224	13,054,935	357,112	783,400		
020 VASSAR TWP	107,763,751	112,629,687	309,461	1,572,507		
Non-PRE/MBT	27,791,888	28,975,618	244,336	1,015,730		
051 VASSAR CITY	61,717,062	65,809,249	293,613	1,517,700		
Non-PRE/MBT	25,250,020	27,847,766	23,271	1,286,800		
<b>INTERMEDIATE SCHOOLS</b>						
TUSCOLA ISD	2,243,601,510	2,303,797,652	36,046,669	33,244,491	<b>I.C.</b>	<b>I.C.</b>
HURON ISD (Tuscola values)	30,833,697	31,824,460	448,900	706,600	<b>I.C.</b>	<b>I.C.</b>
SANILAC ISD (Tuscola values)	25,286,951	26,983,320	52,454	626,363	<b>I.C.</b>	<b>I.C.</b>
SAGINAW ISD (Tuscola Values)	31,906,808	32,768,125	36,521	413,700	<b>I.C.</b>	<b>I.C.</b>