

### 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					
Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 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	30,488,097	30,973,642	472,586	159,200	I.C.	I.C.
	Non-PRE/MBT	4,753,518	5,010,632	13,900	149,200	I.C.	I.C.
	PRE/MBT	25,734,579	25,963,010	458,686	10,000		
004	COLUMBIA TWP	5,550,166	5,171,781	403,500	200		
	Non-PRE/MBT	187,447	182,160	0	200		
	PRE/MBT	5,362,719	4,989,621	403,500	0		
007	ELKLAND TWP	5,085,803	5,321,014	3,200	36,800		
	Non-PRE/MBT	1,489,033	1,612,769	3,200	36,800		
	PRE/MBT	3,596,770	3,708,245	0	0		
009	ELMWOOD TWP	15,516,705	15,954,178	60,186	78,600		
	Non-PRE/MBT	1,803,761	1,868,262	6,900	71,100		
	PRE/MBT	13,712,944	14,085,916	53,286	7,500		
037	GAGETOWN 009	4,335,423	4,526,669	5,700	43,600		
	Non-PRE/MBT	1,273,277	1,347,441	3,800	41,100		
	PRE/MBT	3,062,146	3,179,228	1,900	2,500		
SAGINAW							
73190	FRANKENMUTH SCHOOL DISTRICT	31,236,325	32,006,412	5,237	357,750	I.C.	I.C.
	Non-PRE/MBT	9,980,295	9,894,842	3,950	305,350	I.C.	I.C.
	PRE/MBT	21,256,030	22,111,570	1,287	52,400		
003	ARBELA TWP	374,506	385,954	0	0		
	Non-PRE/MBT	5,000	5,000	0	0		
	PRE/MBT	369,506	380,954	0	0		
006	DENMARK TWP	1,037,009	1,065,246	0	0		
	Non-PRE/MBT	188,800	190,749	0	0		
	PRE/MBT	848,209	874,497	0	0		
019	TUSCOLA TWP	29,824,810	30,555,212	5,237	357,750		
	Non-PRE/MBT	9,786,495	9,699,093	3,950	305,350		
	PRE/MBT	20,038,315	20,856,119	1,287	52,400		
SANILAC							
76140	MARLETTE COMMUNITY SCHOOLS	23,660,543	24,977,710	3,320	411,287	I.C.	I.C.
	Non-PRE/MBT	4,478,306	4,866,999	3,320	135,987	I.C.	I.C.
	PRE/MBT	19,182,237	20,110,711	0	275,300		
015	KINGSTON TWP	754,310	766,329	20	287		
	Non-PRE/MBT	13,505	13,771	20	287		
	PRE/MBT	740,805	752,558	0	0		
016	KOYLTON TOWNSHIP	22,906,233	24,211,381	3,300	411,000		
	Non-PRE/MBT	4,464,801	4,853,228	3,300	135,700		
	PRE/MBT	18,441,432	19,358,153	0	275,300		
039	KINGSTON VILLAGE 016	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		
	PRE/MBT	0	0	0	0		

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TUSCOLA							
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		

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79020	CARO COMMUNITY SCHOOLS	346,212,310	357,940,710	2,783,234	4,201,734	0.9971	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	67,055,173	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	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
79030	CASS CITY PUBLIC SCHOOLS	245,742,630	254,157,152	3,174,431	3,788,099		
	Ad Valorem Minus RZ	235,241,493	243,477,352	3,038,131	3,788,099	I.C.	I.C.
	Non-PRE/MBT	46,624,247	49,800,566	106,527	2,141,821	I.C.	I.C.
	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		
79080	KINGSTON COMMUNITY SCH DIST	125,495,581	131,786,162	242,390	1,384,809	I.C.	I.C.
	Non-PRE/MBT	35,925,442	38,237,638	58,381	715,164	I.C.	I.C.
	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		

Code	Taxing Jurisdiction	2025 Taxable	2026 Taxable	Taxable Value of Losses	Taxable Value of Additions	2026 MRF	2026 BTRF
79090	MAYVILLE COMMUNITY SCH DIST	188,782,187	197,566,220	563,859	1,265,846	I.C.	I.C.
	Non-PRE/MBT	46,118,626	48,603,116	288,323	729,543	I.C.	I.C.
	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		
79100	MILLINGTON COMM SCHOOLS	274,708,340	287,818,256	889,948	3,492,391	I.C.	I.C.
	Non-PRE/MBT	51,950,121	54,987,139	703,386	1,969,035	I.C.	I.C.
	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		
79110	REESE PUBLIC SCHOOLS	164,178,960	166,356,659	2,823,995	1,954,700	I.C.	I.C.
	Non-PRE/MBT	32,533,713	32,652,874	229,300	706,400	I.C.	I.C.
	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		

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79145	UNIONVILLE SEBEWAING AREA SD	202,541,791	208,441,761	4,470,539	8,704,300	I.C.	I.C.
	Non-PRE/MBT	37,295,616	43,110,182	127,539	7,799,500	I.C.	I.C.
	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		
79150	VASSAR PUBLIC SCHOOLS	304,024,692	318,323,196	2,443,933	6,747,009	0.9941	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	2,175,455,509	2,240,561,023	29,597,023	34,731,979		
	Ad Valorem Minus RZ (Tuscola)	2,164,954,372	2,229,881,223	29,460,723	34,731,979	I.C.	I.C.
	HURON ISD (Tuscola values)	30,488,097	30,973,642	472,586	159,200	I.C.	I.C.
	SANILAC ISD (Tuscola values)	23,660,543	24,977,710	3,320	411,287	I.C.	I.C.
	SAGINAW ISD (Tuscola Values)	31,236,325	32,006,412	5,237	357,750	I.C.	I.C.