



Michigan Department of Treasury

www.michigan.gov/propertytax

How To Fill Out Form 614 / L-4029 Tax Rate Request

Reset Form

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes	2015 Taxable Value of ALL Properties in the Unit as of 5-26-15
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

Form 614 Tax Rate Request, commonly known as the L-4029, is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d.

Filing is mandatory

Instructions for completing form 614/L-4029 can be found on the back of the form (page 2 of the form).

This presentation contains documents from the 2015 tax year, however instructions given are applicable for any tax year.

This form must be completed by each local unit of government for which a property tax is levied.

Local units of government are county, township, city, village, local school district, intermediate school district, community college and any other authority (ie: district library, transit auth., fire auth., DDA, etc.) for which a millage is levied.

Note: A Downtown Development Authority would only need to complete the L-4029 if they were requesting their own millage to be levied under authority of PA 197 of 1975.

How to obtain a copy of form 614 / L-4029

The L-4029 is updated annually and is available on the State of Michigan website at:

www.michigan.gov/propertytax

Once there, click on the **Forms & Instructions** link

Then click on the **Millage & Millage Rollbacks** link

Save a copy of the form to your computer

Note: Some counties assist the taxing units in their county with preparation of the L-4029. Contact your county equalization dept if you are unsure whether they provide this service.

How to fill out form 614 / L-4029

In the box titled **County(ies) Where the Local Government Unit Levies Taxes**, enter the name of the county or counties where the millage is to be levied.

Reset Form

MICHIGAN DEPARTMENT OF TREASURY 614 (Rev. 6-1-15)										ORIG. (1) TO: County Clerk(s) COPY (2) TO: Equalization Department(s) COPY (3) TO: Each levying or city/town
2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2016) MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS <small>THE FORM IS LEGALLY SIGNED PURSUANT TO MCL Sections 211.2(a), 211.24 and 211.24a. Filing or Recording Fees Apply.</small>										Carefully read the instructions on page
Described Where the Local Government Unit Levies Taxes KENT <small>Local Government Unit Requesting Millage Levy</small>										2015 Taxable Value of All Property in the Unit as of 6-30-15 <small>For LOCAL School District 2015 Taxable Value including Principal Residence, Commercial Agricultural, Double Forest, Industrial and Commercial Parcel Properties.</small>
<small>This form must be completed for each unit of government for which a property tax is levied. Filing or recording is provided under MCL Sec 211.24.</small>										<small>ORIG. COPY COPY</small>
Described Where the Local Government Unit Levies Taxes IONIA, KENT and MONTCALM <small>Local Government Unit Requesting Millage Levy</small>										2015 Taxable Value of All Property in the Unit as of 6-30-15 <small>For LOCAL School District 2015 Taxable Value including Principal Residence, Commercial Agricultural, Double Forest, Industrial and Commercial Parcel Properties.</small>
<small>This form must be completed for each unit of government for which a property tax is levied. Filing or recording is provided under MCL Sec 211.24.</small>										<small>ORIG. COPY COPY</small>
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) 2014 Millage Rate Permanently Reduced by MCL 211.24d "Header"	(6) 2015 Current Year "Header" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.24d "Header"	(8) Sec. 211.24 Ruth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy		
<small>Prepared by</small>										
<small>CERTIFICATION: As the representative for the local government unit named above, we certify that the regulated tax rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 9), and that the regulated tax rates have also been reduced, if necessary, to comply with MCL Sections 211.24a, 211.24 and, if LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 211.24 (9).</small>										
<input type="checkbox"/> Clerk		<small>Signature</small>		<small>Print Name</small>		<small>Date</small>				
<input type="checkbox"/> Secretary		<small>Signature</small>		<small>Print Name</small>		<small>Date</small>				
<input type="checkbox"/> Chaplain		<small>Signature</small>		<small>Print Name</small>		<small>Date</small>				
<input type="checkbox"/> President		<small>Signature</small>		<small>Print Name</small>		<small>Date</small>				
<small>* Under Ruth in Assessment, MCL Section 211.24a, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The maximum rate of MCL 211.24a must be met prior to levying an optional levy which is lower than the base tax rate.</small>										
<small>** IMPORTANT: See Instructions</small>										

In the box titled ***Local Government Unit Requesting Millage Levy***, enter the name of your governmental unit.

For example, if Lakeview SD is completing their L-4029 they would enter:

<p>Michigan Department of Treasury 614 (Rev. 03-15)</p> <p>2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2014)</p> <p>MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS</p> <p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>Counties(ies) Where the Local Government Unit Levies Taxes KENT</p> <p>Local Government Unit Requesting Millage Levy KENT COUNTY</p> <p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in section 211.34d.</p>							
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
<p>Michigan Department of Treasury 614 (Rev. 03-15)</p> <p>2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2014)</p> <p>MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS</p> <p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>Counties(ies) Where the Local Government Unit Levies Taxes KENT</p> <p>Local Government Unit Requesting Millage Levy ADA TOWNSHIP</p> <p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in section 211.34d.</p>							
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
<p>Michigan Department of Treasury 614 (Rev. 03-15)</p> <p>2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2014)</p> <p>MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS</p> <p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>Counties(ies) Where the Local Government Unit Levies Taxes KENT</p> <p>Local Government Unit Requesting Millage Levy CITY OF ROCKFORD - DDA</p> <p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in section 211.34d.</p>							
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
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(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
<p>Michigan Department of Treasury 614 (Rev. 03-15)</p> <p>2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2014)</p> <p>MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS</p> <p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>Counties(ies) Where the Local Government Unit Levies Taxes KENT, MUSKEGON, MONTGOMERY</p> <p>Local Government Unit Requesting Millage Levy LAKEVIEW COMMUNITY SCHOOLS</p> <p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in section 211.34d.</p>							
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
<p>Michigan Department of Treasury 614 (Rev. 03-15)</p> <p>2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2014)</p> <p>MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS</p> <p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>Counties(ies) Where the Local Government Unit Levies Taxes ALLEGAN, BARRY, KALAMAZOO, KENT, VAN BUREN</p> <p>Local Government Unit Requesting Millage Levy ALLEGAN AREA EDUCATIONAL SERVICE AGENCY</p> <p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided for in section 211.34d.</p>							
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
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(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Tr. In Assessing Equalization Millage Rollback Fraction
<p>Prepa CER reduc neces 380.1 C S C P *Ind</p> <p>unit named above, we certify that these action 31), and that the requested levy rat AL school districts which levy a Supplemen</p>							

ST (This form must be completed and submitted on or before September 30, 2015)
PORT TO COUNTY BOARD OF COMMISSIONERS
nity of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory, penalty applies.
t Taxes
ing Millage Levy
for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been
5 tax roll.

(2)	(3)	(4)	(5)**	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Sec. 211.34 Truth In Assessing or Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy*	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
Operating	N/A	1.0000	0.7296	1.0000	0.7296	1.0000	0.7296	N/A	0.7296	N/A

In the box titled ***Taxable Value of ALL Properties in the Unit*** enter the amount of the total Taxable Value in the governmental unit's jurisdiction.

Michigan Department of Treasury
612 (REV. 03-14)

L-4028

2015 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.180, 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 2015 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county units 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 MRF column blank and enter the notation "IC" for intercounty.

County	Hillsdale					
CODE NUMBER	TAXING JURISDICTION	2014 Taxable Value as of 5/27/2014	2015 Taxable Value as of 5/26/15	Taxable Value of Losses	Taxable Value of Additions	2015 Millage Reduction Fraction (1)
Hillsdale County	1,264,752,145	1,292,177,928	16,024,946	36,139,401	1.0000	
Adams Township	63,057,914	66,991,954	2,536,124	5,877,823	1.0000	
Allen Township	52,074,064	52,944,308	465,219	1,392,330	1.0000	
Amboy Township	59,851,033	60,665,043	286,927	478,744	1.0000	
Cambria Township	76,506,102	77,641,354	423,532	675,166	1.0000	
Camden Township	48,989,874	48,628,149	128,048	458,970	1.0000	
Fayette Township	91,186,022	41,942,156	51,321,260	1,370,140	0.9983	
Hillsdale Township	52,956,705	53,838,467	383,234	408,430	0.9997	
Jefferson Township	74,958,166	76,605,041	714,250	630,700	0.9929	
Litchfield Township	33,122,519	34,048,577	98,323	681,174	1.0000	
Moscow Township	40,109,122	40,990,356	319,327	640,700	1.0000	
Pittsford Township	40,958,926	42,217,291	153,218	692,153	0.9984	
Ransom Township	26,178,351	26,482,428	101,394	252,400	1.0000	
Reading Township	69,718,736	70,586,133	289,790	554,321	1.0000	
Scipio Township	40,708,507	41,459,924	62,753	453,803	1.0000	
Somerset Township	187,609,385	191,473,204	298,994	1,459,272	1.0000	
Wheatland Township	36,300,194	36,917,492	77,940	302,020	1.0000	
Woodbridge Township	30,505,020	32,222,678	52,068	1,204,780	0.9975	
Wright Township	44,633,481	46,616,784	168,594	1,653,770	1.0000	

(1) If this calculation results in a number greater than 1.0000, enter 1.0000.

Possible sources for **Taxable Value** information:

- **Form 612 / L-4028**
Millage Reduction Fraction Calculation
- **Form 613 / L-4028IC**
Complete Millage Reduction Fraction Calculation
- **Form 2166 / L-4034**
Millage Reduction Fraction Calculations Worksheet

Since the **Taxable Value** amount could be used to calculate estimated revenue, it may be necessary to list more than one total.

REQUEST		REPORT TO COUNTY BOARD OF COMMISSIONERS		ORIGINAL COPY TO COPY TO			
KENT		2015 Taxable Value (All)	1,131,212,443				
		2015 Taxable minus RenZones	1,127,546,389				
PLAINFIELD TOWNSHIP							
for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.							
been authorized for levy on the		2015	tax roll				
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Purpose of Mileage	Date of Election	2014	2015	2015			
		Mileage	Mileage Rate	Current Year	Mileage Rate	Sec. 211.34	Maximum
		Authorized	Permanently	Mileage	Permanently	Mileage	allowable
Mileage	Charter, etc.	MCL 211.34d	Fraction	MCL 211.34d	Fraction	Rate*	

If you have Renaissance Zone (RZ) property in your jurisdiction, you may want to list one total that includes RZ values and one total that excludes RZ values. Parcels with this exemption are exempt from taxation with the exception of:

- 1) debt millage
- 2) school district sinking fund/bldg. & site
- 3) ISD enhancement
- 4) some special assessments.

d and submitted on or before September 30, 2015)

MISSIONERS

Filing is mandatory; Penalty applies.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township and city clerk

L-4029

Carefully read the instructions on page 2.

2015 Taxable Value for ALL Properties in the Unit as of 5-26-15.	793,350,410 GE/SE 736,899,753 VE
For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.	

property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been

City L	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
4	1.0000	0.1894	1.0000	0.1894		0.1894	N/A
2	1.0000	4.5062	1.0000	4.5062		4.5062	N/A
5	1.0000	1.2925	1.0000	1.2925		1.2925	N/A

the summer and those that levy only in the winter. The following units do not levy in the
Delta Twp (Holt School District); City of Lansing-Eaton Co (Holt School District); and Windsor
levied on property in the Lansing School District.

91	Title of Preparer Ingham ISD Accounting Specialist	Date 08/06/15
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It named above, we certify that these requested tax levy rates have been
on 31), and that the requested levy rates have also been reduced, if
school districts which levy a Supplemental (Hold Harmless) Millage.

Print Name
John Wolenberg

Date
8.18.15

Local School District Use Only: Complete if requesting
millage to be levied. See STC Bulletin 2 of 2015 for
instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate ***
For Principal Residence, Qualified	

There may be other instances
where multiple Taxable Value
totals would be beneficial as
with this ISD. Their Voc Ed mills
are not levied throughout their
entire district.

List the Taxable Value totals that
apply to the circumstances for
the governmental unit.

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

Carefully read the instructions on page 2.

County(s) Where the Local Government Unit Levies Taxes Kent		2015 Taxable Value of ALL Properties in the Unit as of 5-26-15 \$649,489,505
Local Government Unit Requesting Millage Levy East Grand Rapids Public Schools		For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agriculture, Qualified Forest, Industrial Personal and Commercial Personal Properties \$73,778,875

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.

Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) See 211.34 Truth In Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Non-Hom	5/4/2010	18.0000	17.8884	0.9589	17.1531	1.0000	17.1531	17.1531	0.0000	6/30/15
Voted	Rec	9/1/2004	1.4000	1.3316	0.9853	1.3120	1.0000	1.3120	1.3120	0.0000	6/30/24
MCL.380	Bldg/Site	11/1995	0.5000	0.4364	0.9853	0.4299	1.0000	0.4299	0.4299	0.0000	6/30/16
MCL.380	Bldg/Site	6/13/06	0.0520	0.0510	0.9853	0.0502	1.0000	0.0502	0.0502	0.0000	6/30/16
Voted	Debt	6/13/06	0.8800	N/A		N/A		0.8800	0.8800	0.0000	Unlimit
Voted	Debt	12/26/07	0.5500	N/A		N/A		0.5500	0.5500	0.0000	Unlimit
Voted	Debt	2/26/06	0.2500	N/A		N/A		0.2500	0.2500	0.0000	Unlimit
Voted	Debt	3/2/11	1.1500	N/A		N/A		1.1500	1.1500	0.0000	Unlimit

Prepared by

Telephone number

Title of Preparer

Date

For Local School Districts Only: In the box titled **For LOCAL School Districts: Taxable Value excluding Principal Residence, Qualified Ag., etc**, enter the total Taxable Value of NonHomestead (NH) property.

The NH Taxable Value could be used to calculate estimated revenue for the NH Operating millage.

Column (1)

Enter the source of authority used to levy the millage.

Common sources of authority used to levy are:

- Allocated
- Charter
- Statute
- Extra Voted

For millage authorized by statute, list the PA & year or MCL if possible.

Example: PA 345 of 1937, which authorizes the levy of millage for fire/police pension.

2015 TAX RATE REQUEST (This form must be complete)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF
 This form is issued under authority of MCL Sections 211.24e, 211.3

County(ies) Where the Local Unit Levies Taxes

Hillsdale

Local Government Unit Requesting Millage Levy

County of Hillsdale

You must complete this form for each unit of government authorized for levy on the 2015 tax roll.

(1)	(2)
-----	-----

Purpose of

Michigan Department of Treasury
814 (Rev. 03-15)

2015 Tax Rate Request
MILLAGE REQUEST REPORT
 This form is issued under authority of MCL Sections 211.24e, 211.3

County(ies) Where the Local Government Unit Levies Taxes

MACOMB COUNTY

Local Government Unit Requesting Millage Levy

CITY OF CENTER LINE

This form must be completed for each unit of government authorized for levy on the 2015 tax roll.

Michigan Department of Treasury
814 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS
 This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is required.

County(ies) Where the Local Government Unit Levies Taxes

MACOMB COUNTY

Local Government Unit Requesting Millage Levy

CITY OF CENTER LINE

This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headless"	Y M I
Charter	OPER	N/A	15.0000	14.6633	1
Statute	Act345	N/A	N/A	N/A	N
Voted	Debt-ALL	11/97	N/A	N/A	N
Voted	PUBSAF	8/11	7.5000	7.5000	1

2015 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County

KENT

Local Government Unit

VILLAGE OF CASNOVIA

You must complete this form for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headless"
Charter	OPERATING	1856	9.00	0
Voted	EMS	1979	0.00	0
Charter	Libr. Op.	1956	0.00	0
Voted	Libr. Op.	8/2010	0.00	0
State Statute	Rubbish		3.00	0
State Statute	Act 345		4.00	0
Voted	Police O.	8/1998	0.00	0
Voted	Fire Op.	8/1998	0.9798	0.00

Column (2)

Enter the purpose for which the millage is being levied.

Clearly identify any debt millage.

614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners. This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.

County(ies) Where the Local Unit Levies Taxes
Wayne

Local Government Unit Requesting Millage Levy
Romulus Community Schools

This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Rate Permanently Reduced by MCL 211.34d "Headlee"
Voted	Oper-NH	5/3/11	18.00
Voted	Oper-HH	8/7/12	5.131
Voted	Debt Ser	Various	7.000
Voted	Sinking	11/4/08	.7500

Printed by _____ Telephone _____

2015 TAX RATE REQUEST (This form must be completed and filed with the County Board of Commissioners. This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.

County(ies) Where the Local Unit Levies Taxes
Hillsdale

Local Government Unit Requesting Millage Levy
County of Hillsdale

You must complete this form for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Charter	OPER	N/A
Statute	Act345	N/A
Voted	Debt-ALL	11/97
Voted	PUBSAF	8/11

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners. This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.

County(ies) Where the Local Government Unit Levies Taxes
MACOMB COUNTY

Local Government Unit Requesting Millage Levy
CITY OF CENTER LINE

This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2015 Yearly Millage Rate
Charter	OPER	N/A	15.0000	14.6633	1.00
Statute	Act345	N/A	N/A	N/A	N/A
Voted	Debt-ALL	11/97	N/A	N/A	N/A
Voted	PUBSAF	8/11	7.5000	7.5000	1.00

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners. This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.

County(ies) Where the Local Government Unit Levies Taxes
Hillsdale, Branch, Calhoun, Jackson, Kalamazoo

Local Government Unit Requesting Millage Levy
Litchfield Community Schools

This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Charter	Operatin	1856
Voted	EMS	1879
Charter	Libr. Op.	1956
Voted	Libr. Op.	8/2010
State Sta	Rubbish	
State Sta	Act 345	
Voted	Police O.	8/1998
Voted	Fire Op.	8/1998

Michigan Department of Treasury
614 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and filed with the County Board of Commissioners. This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.)

Michigan Department of Treasury
614 (Rev. 03-15)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory.

County(ies) Where the Local Government Unit Levies Taxes
Kalamazoo

Local Government Unit Requesting Millage Levy
Kalamazoo RESA

This form must be completed for each unit of government for which a property is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election
Voted	Oper	1965
Voted	Oper	1969
Voted	Oper	1987
Ex Voted	Debt	Dec-96
Voted	bldg-site	Aug-14
Ex Voted	Spec Ed	5/2015
Ex Voted	Enhance	2014
Ex Voted	Debt	2007

Column (3)

If the millage Source was 'Voted', enter the date of election.

It's best to enter the entire date if possible, including month and day, as it will assist in looking up the ballot language if the need should arise.

Michigan Department of Treasury 814 (Rev. 03-15)																			
2015 Tax Rate Request (T)																			
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS																			
This form is issued under authority of MCL Sections 211.17 and 211.18.																			
County(ies) Where the Local Government Unit Levies Millage																			
Hillsdale, Branch, Calhoun, Jackson, Kalamazoo																			
Local Government Unit Requesting Millage Levy																			
Litchfield Community Schools (30)																			
This form must be completed for each unit of government authorized for levy on the 2015 tax roll.																			
<table border="1"> <thead> <tr> <th>(1) Source</th> <th>(2) Purpose of Millage</th> <th>(3) Date of Election</th> <th>(4) Millage Authorized by Charter, etc.</th> </tr> </thead> <tbody> <tr> <td>Voted</td> <td>Op non-Prop</td> <td>Aug-14</td> <td>18</td> </tr> <tr> <td>Ex Voted</td> <td>Debt</td> <td>Dec-96</td> <td>Un</td> </tr> <tr> <td>Voted</td> <td>bldg-site</td> <td>Aug-14</td> <td>0.7</td> </tr> </tbody> </table>				(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Charter, etc.	Voted	Op non-Prop	Aug-14	18	Ex Voted	Debt	Dec-96	Un	Voted	bldg-site	Aug-14	0.7
(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Charter, etc.																
Voted	Op non-Prop	Aug-14	18																
Ex Voted	Debt	Dec-96	Un																
Voted	bldg-site	Aug-14	0.7																
2015 TAX RATE REQUEST MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS																			
County KENT		2015 2015																	
Local Government Unit INTERURBAN TRANSIT PARTNERSHIP																			
You must complete this form for each unit of government for which a property tax is authorized for levy on the 2015 tax roll.																			
The following tax rates have been authorized for levy on the 2015 tax roll.																			
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(1)	(2)	(3)	(4)																
Source	Purpose of Millage	Date of Election	Millage Authorized by Charter, etc.																
VOTED	INTERURBAN TRANSIT	5/3/2011	1.470																
2015 TAX RATE REQUEST MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS																			
County KENT		2015 2015																	
Local Government Unit ALGOMA TOWNSHIP																			
You must complete this form for each unit of government for which a property tax is authorized for levy on the 2015 tax roll.																			
The following tax rates have been authorized for levy on the 2015 tax roll.																			
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(1)	(2)	(3)	(4)																
Source	Purpose of Millage	Date of Election	Millage Authorized by Charter, etc.																
ALLOCATED	OPERATING	2/20/1975																	
EXTRA VOTED	FIRE	8/5/2014																	

Column (4)

Enter the original millage authorized by the Source in Column (1).

Note: In the example to the right, the NH oper listed is more than 18 mills. This is what the electors approved. The SD will not levy more than 18 mills, however the MRF will be applied to the full amount of millage authorized by the Source. This is true for all governmental units.

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing

County(ies) Where the Local Government Unit Levies Taxes

Washtenaw County

Local Government Unit Requesting Millage Levy

City of Saline

This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headline"
Charter	Operat'g	11/06/62	15.0000	14.67
MCL	Refuse	N/A	3.0000	
Voted	Debt	08/08/00	Unlimit'd	
Voted	Debt	11/05/02	Unlimit'd	

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing

County(ies) Where the Local Government Unit Levies Taxes

WASHTENAW COUNTY

Local Government Unit Requesting Millage Levy

COLUMBIA SCHOOL DISTRICT

This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headline"
VOTED	NON-HOME	NOV 2012	18.4542	1.20
OPER				

Michigan Department of Treasury
E14 (Rev. 08-15)

2015 Tax Rate Request (This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing

County(ies) Where the Local Government Unit Levies Taxes

Washtenaw

Local Government Unit Requesting Millage Levy

Washtenaw County

This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headline"
Charter	Oper		5.5000	4.5493
Extra Vot	Parks	11/02/04	0.2500	0.2353

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing

County(ies) Where the Local Government Unit Levies Taxes

WASHTENAW

Local Government Unit Requesting Millage Levy

CITY OF CHELSEA

This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headline"
ACT 197	DDA	6-88	2.0	1.6727

Sharon Township

This form must be completed for each unit of government for which a millage is authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headline"
allocate	operate	n/a	1.160	.8882
voted	debt	8/3/10	.9000	n/a
voted	operate	5/7/13	.5000	.5000

Column (5)

Enter the rate from column (7) on the previous year L-4029.

For new millage enter the rate authorized by the Source.

For debt millage enter 'NA'. Debt millage is not required to be permanently reduced under MCL 211.34d

2014 TAX RATE REQUEST MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS							
County	BRANCH			Taxable Value		74,092,963	
Local Government Unit		ALGANSEE TOWNSHIP					
You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.							
The following tax rates have been authorized for levy on the 2012 tax roll.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Source	Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	Millage Rate MCL 211.34d	Current Year Millage Reduced by MCL 211.34d	Millage Rate MCL 211.34d	Sec. 211.34d Millage Rollback Fraction
ALLOCATED	OPERATING	8/4/1992	1.1000	0.8104	0.991	0.8035	1.0000

2015 TAX RATE REQUEST MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS							
County	BRANCH			Taxable Value		75,590,827	
Local Government Unit		ALGANSEE TOWNSHIP					
You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.							
The following tax rates have been authorized for levy on the 2012 tax roll.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Source	Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	Millage Rate MCL 211.34d	Current Year Millage Reduced by MCL 211.34d	Millage Rate MCL 211.34d	Sec. 211.34d Millage Rollback Fraction
ALLOCATED	OPERATING	8/4/1992	1.1000	0.8035	1.0000	0.8035	1.0000

Column (6)

Enter the **Millage Reduction Fraction (MRF)** calculated for you by the county equalization dept.

The MRF can be found on forms provided to you by the county equalization dept:

- 612/L-4028
- 613/L-4028IC
- 2166/L-4034 [item 1]

For debt mills enter 'NA'.

For new millage voted
after April 30th of the
current year, enter 1.0

Note: An MRF can never be greater than 1.0000

2016 TAX RATE REQUEST		Complete and submit this form on or before Oct 1, 2016																																													
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS																																															
County:	2015 Taxable Value of ALL Properties in the Unit as of Last Monday in May																																														
CHIPPEWA	41,487,919																																														
Local Governmental Unit																																															
RUDYARD																																															
<p>This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing.</p> <p>The following tax rates have been authorized for levy on the tax roll for the above year.</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> </tr> <tr> <th></th> <th></th> <th>Original Millage Authorized by Election, Charter, etc.</th> <th>2014 Millage Rate Permanently Reduced by MCL 211.34d</th> <th>2015 Current Year "Headlee" Millage Reduction Fraction</th> <th>2015 Millage Rate Permanently Reduced by MCL 211.34d</th> </tr> <tr> <th>SOURCE</th> <th>PURPOSE OF MILLAGE</th> <th>Date of Election</th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>ALLOC</td> <td>OPER</td> <td>08/14</td> <td>1.6500</td> <td>1.6500</td> <td>0.9989</td> <td>1.6481</td> </tr> <tr> <td>VOTED</td> <td>ROADS</td> <td>11/2015</td> <td>2.0000</td> <td>1.9488</td> <td>0.9980</td> <td>1.9466</td> </tr> <tr> <td>VOTED</td> <td>BLK TOPPING</td> <td>11/2015</td> <td>1.0000</td> <td>0.9744</td> <td>0.9988</td> <td>0.9733</td> </tr> </tbody> </table>							(1)	(2)	(3)	(4)	(5)	(6)	(7)			Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	SOURCE	PURPOSE OF MILLAGE	Date of Election					ALLOC	OPER	08/14	1.6500	1.6500	0.9989	1.6481	VOTED	ROADS	11/2015	2.0000	1.9488	0.9980	1.9466	VOTED	BLK TOPPING	11/2015	1.0000	0.9744	0.9988	0.9733
(1)	(2)	(3)	(4)	(5)	(6)	(7)																																									
		Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year "Headlee" Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d																																										
SOURCE	PURPOSE OF MILLAGE	Date of Election																																													
ALLOC	OPER	08/14	1.6500	1.6500	0.9989	1.6481																																									
VOTED	ROADS	11/2015	2.0000	1.9488	0.9980	1.9466																																									
VOTED	BLK TOPPING	11/2015	1.0000	0.9744	0.9988	0.9733																																									

L4028 DISTRIBUTION, STC		TREASURER/CLERK: 211-380-211110 Ring 11 Monday-Friday 8:00-4:00 Available after 4:00 211-1118			COUNTY: CHIPPEWA YEAR: 2015 DATE: 15-May FORM: L-4028		
LUCE, MACKINAC & SCHOOLCRAFT EQUALIZATION DIRECTORS							DPI MULTIPLIER: 1.00
CODE NUMBER	TAXING UNIT	2014 TAXABLE VALUE	2015 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION HEADERS***	TRU TAXABLE FRACTION
TOWNSHIPS:							
17-001	BAY MILLS	53,611,672	64,210,544	71,226	498,600	1.0000	1.00
17-002	BRUCE	70,649,986	70,874,810	645,068	1,087,348	1.0000	1.00
17-003	CHIPPEWA	10,178,552	10,280,819	22,000	125,000	1.0000	0.98
17-004	DAFTER	30,387,891	39,838,830	162,578	126,500	1.0000	0.98
17-005	DETOUR	52,607,019	52,377,050	201,406	303,100	1.0000	1.00
17-006	DRUMMOND ISL	16,677,098	118,217,477	552,789	827,540	1.0000	0.88
17-007	HULBERT	10,097,209	10,206,211	113,889	135,199	1.0000	0.88
17-008	KINROSS	45,236,410	46,371,043	252,811	1,470,800	1.0000	1.00
17-009	PICKFORD	47,698,521	47,678,600	317,157	240,254	1.0000	0.98
17-010	RABER	31,682,139	32,434,439	195,282	180,600	0.9889	0.98
17-011	RUDYARD	40,126,026	41,487,919	477,722	1,100	0.9889	0.98
17-012	SOO	100,034,143	112,329,851	386,388	1,129,200	1.0000	0.98
17-013	SUGAR ISLAND	39,768,940	40,779,013	247,159	801,443	1.0000	0.98
17-014	SWEDEN						

A school district or ISD may have multiple MRFs depending on the type of millage being levied. This is because the total taxable value of all parcels where the millage is levied varies.

Sometimes this is due to the Renaissance Zone Exemption (RZ). RZ parcels are exempt from all operating millage with the exception of:

- School District Sinking Fund/Bldg & Site millage
- ISD Enhancement millage

So separate MRFs will be calculated for:

- School District Hold Harmless / Supplemental millage or School District Recreation millage (All TV Excluding RZ TV)
- School District NH operating millage (NH TV Excluding RZ TV)
- School District Sinking Fund/Bldg & Site millage (All TV Including RZ TV)
- ISD Enhancement millage (All TV Including RZ TV)
- ISD Voc Ed millage - where Voc Ed is not levied in the entire district (TV where levied Excluding RZ TV)
- ISD All Other operating millage (All TV Excluding RZ TV)

Make sure and use the correct MRF for the indicated millage type.

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County	2015 Taxable Value of ALL Properties in the Unit as of Last Monday in May					
CHIPPEWA	41,487,919					
Local Governmental Unit						
RUDYARD						

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided in MCL 211.34d.

The following tax rates have been authorized for levy on the tax roll for the above year:

				(1)	(2)	(3)	(4)	(5) **	(6)	(7)	See 7 Ass Eq R F
SOURCE	PURPOSE OF MILLAGE	Date of Election	Original Millage Authorized by Election, Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 Current Year "Headlee" Millage Reduction Fraction						
ALLOC	OPER	08/14	1.6500	1.6500	X	0.9989	=	1.6481			
VOTED	ROADS	11/2015	2.0000	1.9488		0.9989		1.9466			
VOTED	BLK TOPPING	11/2015	1.0000	0.9744		0.9989		0.9733			

Column (7)

Multiply column (5) by column (6) and enter the result in column (7).

For debt mills enter 'NA'.

The resulting rate entered in column (7) must be rounded down (truncated) per MCL 211.39(2) to 4 decimal places.

In the example above $1.6500 \times 0.9989 = 1.64818$

The resulting rate is not traditionally rounded to 1.6482, instead any digits after the 4th decimal place are simply discarded and the correct resulting rate would be 1.6481.

er before SEPTEMBER 30, 2015)

COPY TO: Each Township or City Clerk

Carefully read the instructions on page 2

Value of ALL properties in the Unit as of 05-26-15	\$ 44,799,174
School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Art, Industrial Personal and Commercial Personal Properties.	\$ 12,281,097
Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been	

(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "HEADLEE"	(8) Sec. 211.34 Truth in Assessing OR Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
0.7262	1.0000	0.7262	7262		N/A

CONTROL	CLARE	TAXING JURISDICTION:	SHERIDAN TOWNSHIP
2014 Total Taxable Value Based on SEV			43,585,148
Losses (SEV)			192,222
Additions (SEV)			1,213,560
2015 Total Taxable Value Based on SEV			44,799,174
2015 Total Taxable Value Based on Assessed Value (AV)			44,799,174
2015 Total Taxable Value Based on CEV			44,799,174
NOTE: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.			
1. Section 211.34D, MCL, "HEADLEE" (For each unit of local government)			
43,585,148	192,222 X	1.0160	= 1.0000
2014 Total Taxable Value Based on SEV	- Losses	Inflation Rate	2015 Millage Reduction Fraction (Headlee)
44,799,174	1,213,560		
2015 Total Taxable Value Based on SEV	- Additions		
See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions. See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.			
2A. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2015 only)			
2015 Total Taxable Value Based on AV for all Classes	44,799,174		1.0000
2015 Total Taxable Value Based on SEV for all Classes	44,799,174		2015 Rollback Fraction (Truth in Assessing)
See State Tax Commission Bulletins No. 3 of 2015 for more information regarding this calculation.			
2B. Section 211.34, MCL, "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2015 only)			
2015 Total Taxable Value Based on CEV for all Classes	44,799,174		=

Column (8)

For twps. & cities: Enter the **Truth in Assessing Millage Reduction Fraction.**

This fraction can be found on some L-4028 forms or on the L-4034 form [item 2a].

For counties, villages & authorities: Enter the **Truth in Equalization Millage Reduction Fraction.**

This fraction can be found on some L-4028 forms or on the L-4034 form [item 2b].

For debt mills enter 'NA'.

Note: The reduction fraction can never be greater than 1.0000

and submitted on or before SEPTEMBER 30, 2015)

COPY TO: Each Township or City Clerk

SIONERS

mandatory; Penalty applies.

Carefully read the instructions on page 2

2015 Taxable Value of ALL properties in the Unit as of 05-26-15	\$ 44,799,174
For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.	\$ 12,281,097

tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been

(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "HEADLEE"	(8) Sec. 211.34 Truth in Assessing OR Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
1.0000	0.7262 X	1.0000 = 0.7262		.7262		N/A

Note: The millage rate listed in column (9) is the **Maximum Allowable** Millage you can levy. This rate cannot be increased by board resolution.

Column (9)

Multiply column (7) by column (8) and enter the result in column (9).

The resulting rate entered in column (9) must be **rounded down** (truncated) per MCL 211.39(2) to 4 decimal places in the same manner as the rate in column (7).

For debt mills enter the total rate intended to be levied for the calendar year (winter + summer).

The millage rate in column (9) will then need to be multiplied by the **Truth in Taxation** fraction, aka the **Base Tax Rate Fraction (BTRF)**. The resulting rate is not entered on the L-4029. The resulting rate is the most that can be levied unless the governmental unit complies with Truth in Taxation.

Michigan Department of Treasury
512 (Rev. 4-08)

2015 Millage Reduction Fraction Computation
This form, issued under authority of Sections 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 another 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 2015 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		Code	Taxing Jurisdiction	2014 Taxable	2015 Taxable	Losses	Additions	2015 M.R.F.	2015 BTRF	2015 TR/A
015	GRANT TOWNSHIP			96,172,116	96,955,438	265,405	1,159,175	1.0000	1.0012	1.0000
016	SHERIDAN TOWNSHIP			43,585,148	44,799,174	192,222	1,213,560	1.0000	0.9956	0.0000
051	CITY OF CLARE-CLARE CO			71,957,734	72,476,124	690,656	2,992,900	1.0000	1.0257	1.0000

The BTRF can be found on forms L-4028 or L-4034 [item 3].

Michigan Department of Treasury
L-2166 (Rev. 04-08) L-4034

2015 MILLAGE REDUCTION FRACTION CALCULATIONS WORKSHEET
INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS
NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

County	Taxing Jurisdiction
WASHTENAW	SYLVAN TOWNSHIP

2014 Total Taxable Value	183,442,396
LOSSES	390,822
ADDITIONS	6,397,814
2015 Total Taxable Value Based on SEV	190,236,884
2015 Total Taxable Value Based on Assessed Value	190,236,884
2015 Total Taxable Value Based on CEV	190,236,884

NOTE: The last two items above are needed only when it is necessary to calculate a Truth in Accounting or Tax in County.

3. Section 211.24e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating Purposes in 2014 only)

$$\frac{(183,442,396 - 390,822)}{(2015 \text{ Total Taxable Value Based on SEV - Additions})} = 0.9957$$

2015 Base Tax Rate Fraction (Truth in Taxation)
Round to 4 decimal places in the conventional manner.

Use the same amounts for additions and losses as were used for the 211.34d("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF x 2014 operating Rate levied.

Unlike the reduction fractions in columns (6) & (8), the BTRF can exceed 1.0000.

Note: It is possible for a BTRF to be multiplied by last years operating millage that results in a Base Tax Rate greater than the millage listed in column (9) on this year's form.

This does not mean you can levy a rate higher than what is entered in column (9) of the L-4029.

This simply indicates that the maximum allowable rate in column (9) is not being reduced under Truth in Taxation.

3. Section 21124E, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2014 only)

2014 Total Taxable Value Based on SEV 17,229,164 - Losses 454,364 = 1.0163
2015 Total Taxable Value Based on SEV 19,670,654 - Additions 3,165,367 2015 Base Tax Rate Fraction
(Truth in Taxation)

Use the same amounts for additions and losses as were used for the 211.34D ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2014 Operating Rate Levied.

*For more information on complying with Truth in Taxation, see the annual State Tax Commission Bulletin on **Millage Requests and Millage Rollbacks** released in April.*

STC Bulletins can be found at:

www.michigan.gov/statetaxcommission

Columns (10) & (11)

Enter the amount of millage you are requesting to be levied on the summer and/or winter tax bills.

Requesting Millage Levy LAND			For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.								
completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been											
(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized	
ERATI	1/4/5	18.00	17.87	1.0000	17.87	1.0000	17.87	12.69	N/A	N/A	
RARY	N/A	1.00	1.00	1.0000	1.00	1.0000	1.00	1.00	N/A	N/A	

Requesting Millage Levy PUBLIC SCHOOL DISTRICT			For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.								
completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been											
(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized	
er	11/04/14	18.0	18.6266	1.0	18.6266	1.0	18.6266	0.00	18.0	2024	
bt Ret	07/11/05	n/a	n/a	1.0	n/a	1.0	n/a	n/a	1.90	2020	

For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties if a millage is Levied Against Them.											
\$212,096,190											
this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119.											
(2) Purpose of Millage	(3) Date of Election	(4)	(5)**	(6)	(7)	(8) Sec. 211.34	(9)	(10)	(11)	(12)	
		Original Millage Authorized by Election Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2015 Current Year Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Truth in Assessing or Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy *	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized	
Oper Debt	May-14 May-04	18,2517 unlimited	18,2517 N/A	1.0000 —	18,2517 —	1.0000 1.0000	18,0000 4,9000	9,0000 2,4500	9,0000 2,4500	Jun-24 Jun-35	

Note: List all millage on the L-4029 you are currently authorized to levy, even if you are not levying it in the current year.

Column (12)

Enter the expiration date of any voter authorized millage. Enter the minimum of month and year. If available, enter the day.

Do not list expired millage

(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
4.2650	3.6000		12/2015
0.4400		0.4400	12/2028
			0.3165 12/2016
			0.5000 12/2024

(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
1.0000	0.8935	—	0.8935	12/31/15
1.0000	1.0000	—	1.0000	12/31/18
1.0000	0.4355	—	0.4355	12/31/27
1.0000	1.5000	—	1.5000	12/31/16
1.0000	0.4992	—	0.4992	12/31/16

For School Districts Only

Complete the *Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)* box

Commercial Personal (CP) property gets a 12 mill exemption from NH mills. The exemption is reduced by the amount of HH/Supp mills levied. Example #3 shows HH of 2.3 mills. This reduces the exemption from 12 mills to 9.7 mills ($18 - 9.7 = 8.3$ levied). Example #4 shows HH of 14.5 mills. This reduces the exemption from 12 mills to 0 mills so CP pays the full amount of NH oper mills.

Example 1: HH/Supp = 0, NH = 18

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

Example 2: HH/Supp = 0, NH = 17.9528

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	5.9528
For all Other	17.9528

Example 3: HH/Supp = 2.3000, NH = 18

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	2.3000
For Commercial Personal	8.3000
For all Other	18.0000

Example 4: HH/Supp = 14.5, NH = 17.8500

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	14.5000
For Commercial Personal	17.8500
For all Other	17.8500

Special assessment millage is not required to be listed on the L-4029, however local units are encouraged to list it on the L-4029. A special assessment millage levied **unit-wide** can be claimed by the residents for property tax credit on their MI income tax. Listing the special assessment millage on the L-4029 helps to ensure this information is passed on to the State.

Clearly identify a millage as being a special assessment to be levied on real property only.

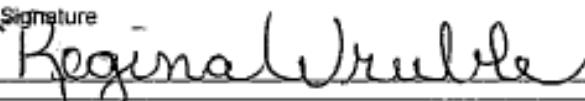
Note: Special assessment millage is levied on “Land and premises” only (real property). Special assessment millage is never levied on personal property. Special assessment millage is not subject to the reduction fractions discussed in this presentation.

The person preparing the L-4029 should print their name and telephone number in the ***Prepared by*** section. If any questions should arise regarding the information contained on the L-4029 it may be necessary to contact the preparer for verification or additional information, so it is important the contact information is clear and legible.

Prepared by LaVonne Marshall	Telephone Number 616-937-6809	Title of Preparer Director	Date 8/19/2015
CERTIFICATION: I, the preparer, declare that the information for the local government unit named above, we certify that these requested tax levy rates have been			Local School District Use Only. Complete if requesting

Once the L-4029 is completed, it must be signed and dated by 2 of the officials for the governmental unit requesting the millage. The signatures certify that the millage has been reduced as required by law.

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Regina Wruble	09-09-15
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Marilyn S. Townley	09-09-15

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

MCL 211.34d states “... the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.”

How to submit form 614 / L-4029

The L-4029 must be submitted to the county clerk(s) where the millage is being levied prior to the levy and **no later than September 30th**.

Michigan Department of Treasury
B14 (Rev. 03-15)

2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

Clear and readable copies of the L-4029 must be submitted to the county equalization department(s) and each township or city clerk where the millage is being levied prior to the levy and no later than September 30th.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

Note: If requesting millage to be levied on the summer tax bill, please submit your L-4029 early, allowing enough time for the local townships and cities to process the L-4029 information, print the tax bills and prepare for mailing.

Revisions to the L-4029 are sometimes necessary as when new millage is authorized at the November election to be levied in the current year.

Clearly identify the amended L-4029.

As soon as possible send copies of the amended L-4029 to the county clerk(s), county equalization dept(s), and each township or city clerk where the millage is being levied.

Michigan Department of Treasury MTR (Rev. 03-15)									AMENDED 10-27-15	ORIGINAL TO: C COPY TO: Equal COPY TO: Each																															
2015 TAX RATE REQUEST (This form must be completed and submitted on or before September 30, 2015)																																									
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS																																									
This form is issued under MCL Sections 211.24b, 211.34 and 211.34d. Filing is mandatory; Penalty applies.																																									
County Gladwin Local Government Unit (County, Township, City, Village, K-12 School District, ISO, CC, or ANY Authority such as District Library, DDA, etc.) Gladwin County									2015 Taxable Value For LOCAL School Districts: Taxable Value Excluding Personal Industrial Personal and Commercial Personal Properties \$																																
You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.																																									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)																																	
Source	Purpose of Millage	Date of Election	Millage Authorized by Election Charter, etc.	2014 Millage Rate Permanently Reduced by MCL 211.34d	2015 HEADLEE Millage Reduction Fraction	2015 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Millage Rollback Fraction	Maximum Allowable Millage Rate*																																	
Allocated	General Operating	8/72	5.7500	4.4052	1.0000	4.4052	1.0000	4.4052																																	
Voted	911	8/11	0.7500	0.7500	1.0000	0.7500	1.0000	0.7500																																	
Voted	DAR	8/12	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000																																	
Voted	R & B	8/12	2.0000	2.0000	1.0000	2.0000	1.0000	2.0000																																	
Voted	EMS	8/12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000																																	
Voted	Seniors	8/12	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000																																	
Voted	MSUE	11/14	0.1100	0.1100	1.0000	0.1100	1.0000	0.1100																																	
									9.2652																																
Prepared by William O. Mason			Telephone Number 426-9327			Title Equalization Director			On																																
Certification: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24b, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(1). <table border="1"> <tr> <td><input checked="" type="checkbox"/> Clerk:</td> <td>Signature</td> <td>Type Name</td> <td>Date</td> <td>Local School District Involved, See SFC Section.</td> </tr> <tr> <td><input type="checkbox"/> Secretary</td> <td>Laura Brandon-Mawr</td> <td>Laura Brandon-Mawr</td> <td>10-27-15</td> <td>Total School District Levied (SuppHH a)</td> </tr> <tr> <td><input checked="" type="checkbox"/> Chairperson</td> <td>Signature</td> <td>Type Name</td> <td>Date</td> <td>For Principal Residential</td> </tr> <tr> <td><input type="checkbox"/> President</td> <td>Terry L. Walters</td> <td>Terry L. Walters</td> <td>10-27-15</td> <td>Qualified Forest</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>For Commercial</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>For All Other</td> </tr> </table>												<input checked="" type="checkbox"/> Clerk:	Signature	Type Name	Date	Local School District Involved, See SFC Section.	<input type="checkbox"/> Secretary	Laura Brandon-Mawr	Laura Brandon-Mawr	10-27-15	Total School District Levied (SuppHH a)	<input checked="" type="checkbox"/> Chairperson	Signature	Type Name	Date	For Principal Residential	<input type="checkbox"/> President	Terry L. Walters	Terry L. Walters	10-27-15	Qualified Forest					For Commercial					For All Other
<input checked="" type="checkbox"/> Clerk:	Signature	Type Name	Date	Local School District Involved, See SFC Section.																																					
<input type="checkbox"/> Secretary	Laura Brandon-Mawr	Laura Brandon-Mawr	10-27-15	Total School District Levied (SuppHH a)																																					
<input checked="" type="checkbox"/> Chairperson	Signature	Type Name	Date	For Principal Residential																																					
<input type="checkbox"/> President	Terry L. Walters	Terry L. Walters	10-27-15	Qualified Forest																																					
				For Commercial																																					
				For All Other																																					
*Under Truth in Taxation, MCL Section 211.24b, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.																																									
** IMPORTANT: See instructions on the reverse side for the correct method of calculating the millage rate in column (5).																																									

Remember good communication is key to avoiding levy errors

Additional Assistance

*For additional information on completing form 614 / L-4029 Tax Rate Request see the annual State Tax Commission Bulletin on **Millage Requests and Millage Rollbacks** released in April.*

STC Bulletins can be found at:

www.michigan.gov/statetaxcommission

Questions regarding completion of the L-4029 can be directed to the Michigan Dept. of Treasury, Property Services at Rates@michigan.gov or at 517-335-1218.