

Specific Instructions for Schools and ISDs

L-4028 Non-PRE/MBT Headlee Reduction Fraction should be used for school operating millage.

The L-4028 fraction ALL should be used for any other millage which is levied on all the properties in the district and which is subject to Headlee rollback, such as sinking fund millages.

Use the number from the L-4028 current year M.R.F. column and place it in column (6) on the L-4029. Column (8) on the L-4029 is 1.0000 for the schools.

The number from the current year BTRF column is the school's Truth in Taxation reduction fraction. According to the State Department of Treasury, "If a unit complies with Section 16 of the Uniform Budgeting and Accounting Act, it will no longer be required to publish a separate Truth in Taxation notice". See the State Tax Commission's annual bulletin referencing Millage Requests and Rollbacks. It is available on our webpage and at: www.michigan.gov/statetaxcommission

NOTE: Even if the "Truth in Taxation" is over 1, the maximum millage levied cannot exceed the Headlee Maximum calculated in Column 9 of the L-4029.

Please complete the L-4029 and return it by mail or email to:
angie.daniels@tuscolacounty.org

If you have any questions or need any additional information, please email or give us a call at 989-672-3830.