

2025 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: This form is to be completed by the county equalization director for all taxing jurisdictions which levy a property tax in his/her county. This form is to be filed with each unit of government and with the State Tax Commission. Also provide a copy of this form to the equalization director of each county which shares an intercounty taxing jurisdiction. On this initial computation form, the 2025 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county unit as well as all townships and nearly every city and village. The MRF for a school district which is not fractional with any other county can also be calculated and listed on 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								
BAY								
Code Number	Taxing Jurisdiction	2024 Taxable Value as of 5/22/24	2025 Taxable Value as of 5/27/25	Taxable Value of Losses	Taxable Value of Additions	2025 M.R.F.	2025 BTRF	2025 TR/A
BAY								
09	BAY COUNTY	3,558,317,898	3,725,727,707	15,628,078	63,210,246			
	Minus DVE	3,526,538,897	3,692,206,272	15,627,187	62,955,496	0.9974	0.9674	1.0000
010	BANGOR TOWNSHIP	527,554,708	553,472,465	2,405,655	9,550,940			
	Minus DVE	522,193,322	547,699,504	2,404,926	9,360,990	0.9955	0.9655	1.0000
020	BEAVER TOWNSHIP	109,990,599	115,719,902	65,882	770,426			
	Minus DVE	108,810,104	114,490,518	65,882	758,126	0.9858	0.9561	1.0000
030	FRANKENLUST TOWNSHIP	176,813,512	186,472,225	316,416	3,117,394			
	Minus DVE	175,163,375	184,770,941	316,416	3,117,394	0.9924	0.9625	1.0000
040	FRASER TOWNSHIP	123,721,901	128,726,094	880,633	1,787,200			
	Minus DVE	123,606,436	128,607,051	880,633	1,787,200	0.9977	0.9677	1.0000
050	GARFIELD TOWNSHIP	59,907,659	62,791,467	16,222	589,822			
	Minus DVE	59,099,755	61,919,689	16,222	589,822	0.9932	0.9634	1.0000
060	GIBSON TOWNSHIP	39,631,260	42,245,432	14,905	576,950			
	Minus DVE	39,144,509	41,743,595	14,905	576,950	0.9800	0.9505	1.0000
070	HAMPTON TOWNSHIP	347,436,324	361,163,547	395,203	4,741,389			
	Minus DVE	343,504,141	357,043,220	395,203	4,738,889	1.0000	0.9739	1.0000
080	KAWKAWLIN TOWNSHIP	183,123,175	192,148,903	217,330	1,067,100			
	Minus DVE	181,902,885	190,890,791	217,330	1,067,100	0.9868	0.9571	1.0000
090	MERRITT TOWNSHIP	73,518,311	76,794,735	1,314,500	1,853,856			
	Minus DVE	73,318,200	76,588,423	1,314,500	1,853,856	0.9933	0.9635	1.0000
100	MONITOR TOWNSHIP	499,544,695	517,899,711	2,203,610	10,518,736			
	Minus DVE	495,181,385	513,287,285	2,203,610	10,517,036	1.0000	0.9805	1.0000
110	MT FOREST TOWNSHIP	50,605,025	54,005,140	35,478	235,600			
	Minus DVE	50,533,715	53,931,620	35,478	235,600	0.9696	0.9404	1.0000
120	PINCONNING TOWNSHIP	95,775,003	101,770,678	52,077	2,205,300			
	Minus DVE	95,510,369	101,450,452	52,077	2,205,300	0.9917	0.9618	1.0000
130	PORTSMOUTH TOWNSHIP	118,304,455	123,215,388	68,916	337,739			
	Minus DVE	116,918,084	121,747,649	68,916	299,339	0.9920	0.9621	1.0000
140	WILLIAMS TOWNSHIP	227,078,768	231,968,740	632,280	3,191,800			
	Minus DVE	224,858,734	229,677,246	632,280	3,189,150	1.0000	0.9900	1.0000
150	CITY OF AUBURN	62,183,625	65,224,201	172,417	288,159			
	Minus DVE	61,613,372	64,636,275	172,417	288,159	0.9844	0.9548	1.0000
160	CITY OF BAY CITY	739,295,367	782,848,377	6,400,863	21,403,035			
	Minus DVE	732,785,853	775,977,260	6,400,701	21,395,785	0.9925	0.9626	1.0000
170	CITY OF ESSEXVILLE	90,885,961	94,968,730	234,115	696,200			
	Minus DVE	89,642,168	93,653,885	234,115	696,200	0.9916	0.9618	1.0000
180	CITY OF PINCONNING	27,769,224	28,881,762	201,276	106,900			
	Minus DVE	27,574,164	28,680,658	201,276	106,900	0.9877	0.9580	1.0000
MIDLAND								
190	CITY OF MIDLAND	5,178,326	5,410,210	300	171,700	I.C.	I.C.	I.C.

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County		BAY					
Code Number	Taxing Jurisdiction	2024 Taxable Value as of 5/22/24	2025 Taxable Value as of 5/27/25	Taxable Value of Losses	Taxable Value of Additions	2025 M.R.F.	2025 BTRF
ARENAC							
06050	STANDISH STERLING COMM S/D	32,981,497	34,792,277	14,905	349,300	I.C.	I.C.
	Minus DVE	32,668,305	34,421,988	14,905	349,300	I.C.	I.C.
	Non-PRE/MBT	7,804,317	8,234,131	14,905	72,100	I.C.	I.C.
060	GIBSON TOWNSHIP	29,178,655	30,802,680	14,905	349,300		
	Minus DVE	28,972,769	30,590,413	14,905	349,300		
	Non-PRE/MBT	6,839,980	7,213,158	14,905	72,100		
120	PINCONNING TOWNSHIP	3,802,842	3,989,597	0	0		
	Minus DVE	3,695,536	3,831,575	0	0		
	Non-PRE/MBT	964,337	1,020,973	0	0		
BAY							
09010	BAY CITY SCHOOL DISTRICT	2,290,602,716	2,396,365,487	11,604,270	44,484,335	0.9991	0.9690
	Minus DVE	2,270,683,759	2,375,499,583	11,604,108	44,419,535	0.9992	0.9691
	Non-PRE/MBT	682,299,019	712,769,489	3,097,481	21,014,493	1.0000	0.9819
020	BEAVER TOWNSHIP	107,096,587	112,736,925	65,882	770,426		
	Minus DVE	105,998,887	111,592,902	65,882	758,126		
	Non-PRE/MBT	11,094,272	11,924,569	0	137,200		
030	FRANKENLUST TOWNSHIP	168,071,985	177,380,605	310,166	3,068,744		
	Minus DVE	166,660,989	175,925,874	310,166	3,068,744		
	Non-PRE/MBT	32,480,020	35,128,990	131,992	1,609,050		
070	HAMPTON TOWNSHIP	167,117,136	173,398,927	316,604	2,384,796		
	Minus DVE	166,075,218	172,322,216	316,604	2,382,296		
	Non-PRE/MBT	47,498,870	50,268,364	600	1,706,196		
080	KAWKAWLIN TOWNSHIP	152,864,229	160,354,229	136,282	905,200		
	Minus DVE	151,745,479	159,200,804	136,282	905,200		
	Non-PRE/MBT	34,976,825	37,113,841	133,514	382,200		
090	MERRITT TOWNSHIP	49,375,289	51,870,823	1,314,500	1,834,600		
	Minus DVE	49,175,178	51,664,511	1,314,500	1,834,600		
	Non-PRE/MBT	6,506,843	7,412,129	0	32,478		
100	MONITOR TOWNSHIP	499,544,695	517,899,711	2,203,610	10,518,736		
	Minus DVE	495,181,385	513,287,285	2,203,610	10,517,036		
	Non-PRE/MBT	131,659,724	133,721,569	670,121	4,069,300		
130	PORTSMOUTH TOWNSHIP	118,304,455	123,215,388	68,916	337,739		
	Minus DVE	116,918,084	121,747,649	68,916	299,339		
	Non-PRE/MBT	18,212,513	19,021,128	64,286	199,900		
140	WILLIAMS TOWNSHIP	227,078,768	231,968,740	632,280	3,191,800		
	Minus DVE	224,858,734	229,677,246	632,280	3,189,150		
	Non-PRE/MBT	67,469,440	64,648,947	92,216	996,450		
150	CITY OF AUBURN	62,183,625	65,224,201	172,417	288,159		
	Minus DVE	61,613,372	64,636,275	172,417	288,159		
	Non-PRE/MBT	17,460,205	18,264,428	61,800	170,659		
160	CITY OF BAY CITY	733,787,621	776,905,728	6,383,313	21,012,435		
	Minus DVE	727,278,107	770,034,611	6,383,151	21,005,185		
	Non-PRE/MBT	309,719,187	329,970,888	1,942,952	11,647,760		
190	CITY OF MIDLAND	5,178,326	5,410,210	300	171,700		
	Non-PRE/MBT	5,170,927	5,294,636	0	63,300		
09030	BANGOR TOWNSHIP SCHOOLS	533,062,454	559,415,114	2,423,205	9,941,540	0.9957	0.9657

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County		BAY						
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	Minus DVE	527,701,068	553,642,153	2,422,476	9,751,590	0.9957	0.9658	
	Non-PRE/MBT	167,825,061	177,950,110	423,062	4,684,240	0.9961	0.9662	
010	BANGOR TOWNSHIP	527,554,708	553,472,465	2,405,655	9,550,940			
	Minus DVE	522,193,322	547,699,504	2,404,926	9,360,990			
	Non-PRE/MBT	165,024,865	174,876,711	423,012	4,683,940			
160	CITY OF BAY CITY	5,507,746	5,942,649	17,550	390,600			
	Non-PRE/MBT	2,800,196	3,073,399	50	300			
09050	ESSEXVILLE HAMPTON SCH DIST	271,205,149	282,733,350	312,714	3,052,793	0.9986	0.9686	
	Minus DVE	267,071,091	278,374,889	312,714	3,052,793	0.9989	0.9689	
	Non-PRE/MBT	70,913,298	72,085,383	111,834	463,600	1.0000	0.9885	
070	HAMPTON TOWNSHIP	180,319,188	187,764,620	78,599	2,356,593			
	Minus DVE	177,428,923	184,721,004	78,599	2,356,593			
	Non-PRE/MBT	54,373,729	54,917,872	400	305,200			
170	CITY OF ESSEXVILLE	90,885,961	94,968,730	234,115	696,200			
	Minus DVE	89,642,168	93,653,885	234,115	696,200			
	Non-PRE/MBT	16,539,569	17,167,511	111,434	158,400			
09090	PINCONNING AREA SCHOOLS	397,581,533	418,405,947	1,266,734	5,314,372	0.9891	0.9594	
	Minus DVE	395,769,266	416,498,680	1,266,734	5,314,372	0.9892	0.9594	
	Non-PRE/MBT	93,131,438	98,750,849	98,927	1,182,150	0.9831	0.9535	
020	BEAVER TOWNSHIP	2,894,012	2,982,977	0	0			
	Minus DVE	2,811,217	2,897,616	0	0			
	Non-PRE/MBT	122,882	125,966	0	0			
040	FRASER TOWNSHIP	123,721,901	128,726,094	880,633	1,787,200			
	Minus DVE	123,606,436	128,607,051	880,633	1,787,200			
	Non-PRE/MBT	26,849,354	28,180,510	42,100	694,700			
050	GARFIELD TOWNSHIP	59,907,659	62,791,467	16,222	589,822			
	Minus DVE	59,099,755	61,919,689	16,222	589,822			
	Non-PRE/MBT	8,277,743	9,002,945	10,272	171,850			
060	GIBSON TOWNSHIP	10,452,605	11,442,752	0	227,650			
	Minus DVE	10,171,740	11,153,182	0	227,650			
	Non-PRE/MBT	2,210,206	2,249,500	0	0			
080	KAWKAWLIN TOWNSHIP	30,258,946	31,794,674	81,048	161,900			
	Minus DVE	30,157,406	31,689,987	81,048	161,900			
	Non-PRE/MBT	8,120,593	8,544,899	18,079	157,800			
110	MT FOREST TOWNSHIP	50,605,025	54,005,140	35,478	235,600			
	Minus DVE	50,533,715	53,931,620	35,478	235,600			
	Non-PRE/MBT	7,260,660	8,613,017	0	0			
120	PINCONNING TOWNSHIP	91,972,161	97,781,081	52,077	2,205,300			
	Minus DVE	91,814,833	97,618,877	52,077	2,205,300			
	Non-PRE/MBT	26,470,770	27,674,348	0	157,800			
180	CITY OF PINCONNING	27,769,224	28,881,762	201,276	106,900			
	Minus DVE	27,574,164	28,680,658	201,276	106,900			
	Non-PRE/MBT	13,819,230	14,359,664	28,476	0			
SAGINAW								
73200	FREELAND COMM SCHOOL DIST	8,741,527	9,091,620	6,250	48,650	I.C.	I.C.	
	Minus DVE	8,502,386	8,845,067	6,250	48,650	I.C.	I.C.	

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	Non-PRE/MBT	1,048,884	1,101,227	1,700	48,650	I.C.	I.C.	
030	FRANKENLUST TOWNSHIP	8,741,527	9,091,620	6,250	48,650			
	Minus DVE	8,502,386	8,845,067	6,250	48,650			
	Non-PRE/MBT	1,048,884	1,101,227	1,700	48,650			
TUSCOLA								
79110	REESE PUBLIC SCHOOLS	24,143,022	24,923,912	0	19,256	I.C.	I.C.	
	Non-PRE/MBT	2,576,685	2,693,720	0	0	I.C.	I.C.	
090	MERRITT TOWNSHIP	24,143,022	24,923,912	0	19,256			
	Non-PRE/MBT	2,576,685	2,693,720	0	0			

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COMMUNITY COLLEGES								
	DELTA COLLEGE	3,558,317,898	3,725,727,707	15,628,078	63,210,246			
	Minus DVE	3,526,538,897	3,692,206,272	15,627,187	62,955,496	I.C.	I.C.	
INTERMEDIATE SCHOOLS								
	BAY ARENAC	3,525,433,349	3,691,712,175	15,621,828	63,142,340			
	Minus DVE	3,493,893,489	3,658,437,293	15,620,937	62,887,590	0.9974	0.9674	
	SAGINAW	8,741,527	9,091,620	6,250	48,650			
	Minus DVE	8,502,386	8,845,067	6,250	48,650	I.C.	I.C.	
	TUSCOLA	24,143,022	24,923,912	0	19,256	I.C.	I.C.	