

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 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	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF	2026 TR/A
BAY								
09	BAY COUNTY	3,725,727,707	3,894,343,479	27,440,522	78,498,246			
	Minus DVE	3,679,198,755	3,845,369,956	27,377,913	78,293,096	0.9956	0.9694	1.0000
010	BANGOR TOWNSHIP	553,472,465	583,708,499	3,878,836	10,306,197			
	Minus DVE	545,279,096	575,125,623	3,876,107	10,253,647	0.9843	0.9585	1.0000
020	BEAVER TOWNSHIP	115,719,902	122,583,977	121,419	1,144,558			
	Minus DVE	113,595,081	120,401,794	121,419	1,144,558	0.9772	0.9515	1.0000
030	FRANKENLUST TOWNSHIP	186,472,225	194,864,671	1,473,745	4,626,150			
	Minus DVE	184,264,902	192,593,309	1,473,745	4,618,250	0.9987	0.9724	1.0000
040	FRASER TOWNSHIP	128,726,094	133,635,928	285,892	1,725,600			
	Minus DVE	127,488,146	132,364,564	285,892	1,725,600	1.0000	0.9737	1.0000
050	GARFIELD TOWNSHIP	62,791,467	65,093,771	112,900	631,029			
	Minus DVE	61,914,599	64,193,232	112,900	631,029	0.9986	0.9723	1.0000
060	GIBSON TOWNSHIP	42,245,432	43,853,307	97,221	307,500			
	Minus DVE	41,457,935	43,044,551	97,221	307,500	0.9939	0.9678	1.0000
070	HAMPTON TOWNSHIP	361,163,547	371,850,534	5,674,488	7,834,173			
	Minus DVE	355,938,893	366,082,225	5,620,588	7,824,073	1.0000	0.9778	1.0000
080	KAWKAWLIN TOWNSHIP	192,148,903	199,608,105	216,767	1,316,745			
	Minus DVE	189,703,055	197,039,420	216,767	1,316,745	0.9943	0.9681	1.0000
090	MERRITT TOWNSHIP	76,794,735	79,467,552	49,745	177,050			
	Minus DVE	76,540,741	79,171,199	49,745	177,050	0.9945	0.9683	1.0000
100	MONITOR TOWNSHIP	517,899,711	537,156,459	3,145,123	10,431,548			
	Minus DVE	510,627,270	529,642,959	3,145,123	10,429,648	1.0000	0.9774	1.0000
110	MT FOREST TOWNSHIP	54,005,140	56,916,081	72,778	943,937			
	Minus DVE	53,931,620	56,840,576	72,778	943,937	0.9896	0.9635	1.0000
120	PINCONNING TOWNSHIP	101,770,678	104,594,305	262,490	2,483,365			
	Minus DVE	101,250,382	104,007,766	262,490	2,467,065	1.0000	0.9946	1.0000
130	PORTSMOUTH TOWNSHIP	123,215,388	127,660,445	83,621	730,537			
	Minus DVE	121,459,887	125,842,059	83,621	715,037	0.9962	0.9700	1.0000
140	WILLIAMS TOWNSHIP	231,968,740	246,156,137	803,058	7,564,600			
	Minus DVE	229,007,117	243,029,934	803,058	7,499,400	0.9951	0.9689	1.0000
150	CITY OF AUBURN	65,224,201	68,536,290	2,224,053	3,769,600			
	Minus DVE	64,433,484	67,724,230	2,224,053	3,769,600	0.9990	0.9727	1.0000
160	CITY OF BAY CITY	782,848,377	824,265,276	7,901,113	23,524,747			
	Minus DVE	775,036,241	816,004,610	7,895,133	23,497,847	0.9941	0.9680	1.0000
170	CITY OF ESSEXVILLE	94,968,730	98,755,287	257,623	699,700			
	Minus DVE	93,262,606	96,963,824	257,623	690,900	0.9921	0.9661	1.0000
180	CITY OF PINCONNING	28,881,762	30,228,892	104,200	12,700			
	Minus DVE	28,597,490	29,890,118	104,200	12,700	0.9794	0.9537	1.0000
MIDLAND								
190	CITY OF MIDLAND	5,410,210	5,407,963	675,450	268,510	I.C.	I.C.	I.C.

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Code Numbe	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF
ARENAC							
06050	STANDISH STERLING COMM S/D	34,792,277	36,229,209	2,421	326,800	I.C.	I.C.
	Minus DVE	34,136,328	35,539,252	2,421	310,500	I.C.	I.C.
	Non-PRE/MBT	7,925,685	8,032,788	2,195	3,100	I.C.	I.C.
060	GIBSON TOWNSHIP	30,802,680	32,117,595	2,421	307,500		
	Minus DVE	30,304,753	31,606,226	2,421	307,500		
	Non-PRE/MBT	6,854,001	6,932,202	2,195	3,100		
120	PINCONNING TOWNSHIP	3,989,597	4,111,614	0	19,300		
	Minus DVE	3,831,575	3,933,026	0	3,000		
	Non-PRE/MBT	1,071,684	1,100,586	0	0		
BAY							
09010	BAY CITY SCHOOL DISTRICT	2,414,991,419	2,523,606,635	20,803,004	57,104,968	0.9969	0.9707
	Minus DVE	2,386,175,078	2,493,560,501	20,743,124	56,985,768	0.9970	0.9708
	Non-PRE/MBT	711,501,906	755,285,530	7,470,913	35,383,880	1.0000	0.9780
(from BAY)		2,396,365,487	2,503,866,623	20,734,304	56,495,868		
	Minus DVE	2,367,549,146	2,473,820,489	20,674,424	56,376,668		
	Non-PRE/MBT	705,918,180	749,121,852	7,406,513	34,796,680		
(from SAGINAW)		18,625,932	19,740,012	68,700	609,100		
	Non-PRE/MBT	5,583,726	6,163,678	64,400	587,200		
020	BEAVER TOWNSHIP	112,736,925	119,468,791	121,419	1,144,558		
	Minus DVE	110,697,465	117,374,273	121,419	1,144,558		
	Non-PRE/MBT	11,556,381	12,855,406	19,796	675,958		
030	FRANKENLUST TOWNSHIP	177,380,605	185,414,326	1,455,499	4,559,150		
	Minus DVE	175,419,835	183,396,173	1,455,499	4,551,250		
	Non-PRE/MBT	33,362,869	36,072,595	51,800	2,505,000		
070	HAMPTON TOWNSHIP	173,398,927	175,780,555	4,211,094	3,758,673		
	Minus DVE	171,529,246	173,887,779	4,157,194	3,756,873		
	Non-PRE/MBT	49,232,840	53,251,408	301,222	2,962,573		
080	KAWKAWLIN TOWNSHIP	160,354,229	166,561,853	216,767	1,210,445		
	Minus DVE	158,254,211	164,348,334	216,767	1,210,445		
	Non-PRE/MBT	35,807,130	36,815,158	141,663	495,300		
090	MERRITT TOWNSHIP	51,870,823	53,590,007	36,707	162,750		
	Minus DVE	51,616,829	53,293,654	36,707	162,750		
	Non-PRE/MBT	6,723,297	6,914,761	3,210	0		
100	MONITOR TOWNSHIP	517,899,711	537,156,459	3,145,123	10,431,548		
	Minus DVE	510,627,270	529,642,959	3,145,123	10,429,648		
	Non-PRE/MBT	133,603,164	140,294,098	136,377	5,782,700		
130	PORTSMOUTH TOWNSHIP	123,215,388	127,660,445	83,621	730,537		
	Minus DVE	121,459,887	125,842,059	83,621	715,037		
	Non-PRE/MBT	19,355,082	20,061,060	5,348	147,555		
140	WILLIAMS TOWNSHIP	231,968,740	246,156,137	803,058	7,564,600		
	Minus DVE	229,007,117	243,029,934	803,058	7,499,400		
	Non-PRE/MBT	64,459,875	70,931,747	63,900	5,001,250		
150	CITY OF AUBURN	65,224,201	68,536,290	2,224,053	3,769,600		
	Minus DVE	64,433,484	67,724,230	2,224,053	3,769,600		
	Non-PRE/MBT	18,251,828	19,516,453	2,164,589	3,179,800		
160	CITY OF BAY CITY	776,905,728	818,133,797	7,761,513	22,895,497		

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Code Numbe r	Taxing Jurisdiction	2025 Taxable Value as of 5/22/25	2026 Taxable Value as of 5/27/26	Taxable Value of Losses	Taxable Value of Additions	2026 M.R.F.	2026 BTRF	
	Minus DVE	769,093,592	809,873,131	7,755,533	22,868,597			
	Non-PRE/MBT	328,271,078	347,071,844	3,880,658	13,784,234			
190	CITY OF MIDLAND	5,410,210	5,407,963	675,450	268,510			
	Non-PRE/MBT	5,294,636	5,337,322	637,950	262,310			
09030	BANGOR TOWNSHIP SCHOOLS	559,415,114	589,839,978	4,018,436	10,935,447	0.9853	0.9594	
	Minus DVE	551,221,745	581,257,102	4,015,707	10,882,897	0.9853	0.9594	
	Non-PRE/MBT	178,495,275	191,497,235	2,338,101	5,828,200	0.9744	0.9488	
010	BANGOR TOWNSHIP	553,472,465	583,708,499	3,878,836	10,306,197			
	Minus DVE	545,279,096	575,125,623	3,876,107	10,253,647			
	Non-PRE/MBT	175,421,876	188,496,556	2,338,101	5,803,800			
160	CITY OF BAY CITY	5,942,649	6,131,479	139,600	629,250			
	Non-PRE/MBT	3,073,399	3,000,679	0	24,400			
09050	ESSEXVILLE HAMPTON SCH DIST	282,733,350	294,825,266	1,721,017	4,775,200	0.9950	0.9688	
	Minus DVE	277,672,253	289,158,270	1,721,017	4,758,100	0.9965	0.9703	
	Non-PRE/MBT	72,264,081	76,507,684	197,420	3,931,500	1.0000	0.9930	
070	HAMPTON TOWNSHIP	187,764,620	196,069,979	1,463,394	4,075,500			
	Minus DVE	184,409,647	192,194,446	1,463,394	4,067,200			
	Non-PRE/MBT	55,542,515	59,258,447	181,120	3,748,500			
170	CITY OF ESSEXVILLE	94,968,730	98,755,287	257,623	699,700			
	Minus DVE	93,262,606	96,963,824	257,623	690,900			
	Non-PRE/MBT	16,721,566	17,249,237	16,300	183,000			
09090	PINCONNING AREA SCHOOLS	449,828,645	467,513,006	1,015,356	6,434,231	0.9997	0.9734	
	Minus DVE	445,681,612	463,171,452	1,015,356	6,434,231	0.9999	0.9736	
	Non-PRE/MBT	103,006,379	109,457,010	228,208	3,790,502	0.9989	0.9727	
(from BAY)		418,405,947	434,254,513	933,060	5,883,631			
	Minus DVE	414,850,304	430,520,162	933,060	5,883,631			
	Non-PRE/MBT	95,938,072	101,775,216	203,694	3,490,702			
(from GLADWIN)		31,422,698	33,258,493	82,296	550,600			
	Minus DVE	30,831,308	32,651,290	82,296	550,600			
	Non-PRE/MBT	7,068,307	7,681,794	24,514	299,800			
020	BEAVER TOWNSHIP	2,982,977	3,115,186	0	0			
	Minus DVE	2,897,616	3,027,521	0	0			
	Non-PRE/MBT	125,966	126,288	0	0			
040	FRASER TOWNSHIP	128,726,094	133,635,928	285,892	1,725,600			
	Minus DVE	127,488,146	132,364,564	285,892	1,725,600			
	Non-PRE/MBT	27,052,033	28,131,993	135,768	930,000			
050	GARFIELD TOWNSHIP	62,791,467	65,093,771	112,900	631,029			
	Minus DVE	61,914,599	64,193,232	112,900	631,029			
	Non-PRE/MBT	8,519,928	9,159,443	67,626	454,079			
060	GIBSON TOWNSHIP	11,442,752	11,735,712	94,800	0			
	Minus DVE	11,153,182	11,438,325	94,800	0			
	Non-PRE/MBT	2,148,838	2,248,517	0	0			
080	KAWKAWLIN TOWNSHIP	31,794,674	33,046,252	0	106,300			
	Minus DVE	31,448,844	32,691,086	0	106,300			
	Non-PRE/MBT	8,449,180	8,608,278	0	17,300			
110	MT FOREST TOWNSHIP	54,005,140	56,916,081	72,778	943,937			

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	Minus DVE	53,931,620	56,840,576	72,778	943,937		
	Non-PRE/MBT	9,039,910	9,891,663	0	72,422		
120	PINCONNING TOWNSHIP	97,781,081	100,482,691	262,490	2,464,065		
	Minus DVE	97,418,807	100,074,740	262,490	2,464,065		
	Non-PRE/MBT	26,286,629	28,732,152	0	2,010,501		
180	CITY OF PINCONNING	28,881,762	30,228,892	104,200	12,700		
	Minus DVE	28,597,490	29,890,118	104,200	12,700		
	Non-PRE/MBT	14,315,588	14,876,882	300	6,400		
SAGINAW							
73200	FREELAND COMM SCHOOL DIST	9,091,620	9,450,345	18,246	67,000	I.C.	I.C.
	Minus DVE	8,845,067	9,197,136	18,246	67,000	I.C.	I.C.
	Non-PRE/MBT	1,101,227	1,185,500	1,000	65,650	I.C.	I.C.
030	FRANKENLUST TOWNSHIP	9,091,620	9,450,345	18,246	67,000		
	Minus DVE	8,845,067	9,197,136	18,246	67,000		
	Non-PRE/MBT	1,101,227	1,185,500	1,000	65,650		
TUSCOLA							
79110	REESE PUBLIC SCHOOLS	24,923,912	25,877,545	13,038	14,300	I.C.	I.C.
	Non-PRE/MBT	2,514,878	2,705,703	0	0	I.C.	I.C.
090	MERRITT TOWNSHIP	24,923,912	25,877,545	13,038	14,300		
	Non-PRE/MBT	2,514,878	2,705,703	0	0		

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COMMUNITY COLLEGES							
	DELTA COLLEGE	3,725,727,707	3,894,343,479	27,440,522	78,498,383		
	Minus DVE	3,679,198,755	3,845,369,956	27,377,913	78,293,233	I.C.	I.C.
INTERMEDIATE SCHOOLS							
	BAY ARENAC	4,454,277,583	4,660,281,748	30,107,697	93,056,946		
	Minus DVE	4,407,995,184	4,611,561,434	30,045,088	92,851,933	0.9950	0.9688
	(from BAY)	3,691,712,175	3,859,015,589	27,409,238	78,416,946		
	Minus DVE	3,645,429,776	3,810,295,275	27,346,629	78,211,933		
	(from ARENAC)	712,888,883	748,650,376	2,547,463	13,480,300		
	(from GLADWIN)	31,050,593	32,875,771	82,296	550,600		
	(from SAGINAW)	18,625,932	19,740,012	68,700	609,100		
	SAGINAW	9,091,620	9,450,345	18,246	67,000		
	Minus DVE	8,845,067	9,197,136	18,246	67,000	I.C.	I.C.
	TUSCOLA	24,923,912	25,877,545	13,038	14,300	I.C.	I.C.
DDAs/LDFAs							
	BANGOR TIFA DIST.	38,797,936	40,372,405	1,242,715	1,980,450	1.0000	0.9782
	0	13,788,514	19,185,536	0	6,261,903	1.0000	1.0669
	HAMPTON TWP DDA	30,034,265	32,759,654	188,976	2,935,273	1.0000	1.0007
	ESSEXVILLE DDA	7,997,125	7,835,346	118,756	239,300	1.0000	1.0372
	DDA ONE	14,373,207	15,097,682	10,313	208,100	0.9907	0.9646
	DDA TWO	12,691,669	12,615,790	0	0	1.0000	1.0060
	PINCONNING DDA	9,454,698	6,999,771	0	0	1.0000	1.3507
	DDA-CITY OF AUBURN	17,328,363	18,802,417	2,203,016	3,297,600	1.0000	0.9755
	5 - MARQUETTE CENTER	37,363,728	41,433,489	366,564	3,372,700	0.9983	0.9721
	2 - MIDLAND ST	8,258,405	8,857,208	122,802	209,484	0.9662	0.9408
	MIDLAND MGMT	6,158,159	6,732,050	1,152	209,484	0.9694	0.9440
	COVE	1,278,711	810,519	279,350	64,700	1.0000	1.3400
	6 - WATER STREET	16,695,370	18,045,014	43,994	639,100	0.9825	0.9567
	10 - DMB GEN'L AREA	13,744,806	15,174,153	489,119	620,200	0.9354	0.9108
	1 - DDA	86,280,549	89,751,743	3,353,232	7,673,250	1.0000	1.0103
	MARINA PLACE	0	0	0	0	1.0000	1.0000
	RIVERVIEW APARTMENTS	911,008	1,269,560	34,300	372,500	1.0000	0.9773
	12 - DMB CORE AREA	15,483,840	14,413,053	1,331,411	308,000	1.0000	1.0034
	DMB GEN AREA 20	2,730,046	2,642,434	168,602	0	0.9955	0.9694
	SOCIAL SECURITY	590,728	606,677	0	0	1.0000	0.9737
	MILL END	3,118,728	2,274,723	903,807	0	1.0000	0.9737
	LEGACY	25,500	25,500	0	0	1.0000	1.0000
	UPTOWN	51,731,842	53,654,889	303,032	906,100	1.0000	0.9750
	10 - DMB 4000	0	0	0	0	1.0000	1.0000
	COLUMBUS MGMT EX	1,715,069	1,805,424	0	1,700	0.9765	0.9508
	COLUMBUS MGMT	4,135,359	4,148,215	3,416	11,300	1.0000	0.9988

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	CITY OF PINCONNING	7,667,029	7,953,039	4,200	0	0.9895	0.9635		