

**2023 Millage Reduction Fraction Computation**

**L-4028**

This form is issued under authority of Sections 311.34d 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 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 2023 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county unit as well as all townships and nearly every city and village. The MRF for a school district which is not fractional with any other county can also be calculated and listed on this form. For any taxing jurisdiction which extends into one or more other counties, leave the MRF column blank and enter the notation "IC" for intercounty.

**Macomb County**

**Local School Districts - All PRE/Non-PRE Properties  
Applies to Sinking Fund (aka Building-and-Site) Millages Only**

**-- Renaissance Zone Parcels Included and MCL 211.7d Housing Parcels (PILT) Excluded --**

2023 CPI: 1.079

Revenue code	Taxing Jurisdiction		2022 Taxable Value as of 5/23/2022	2023 Taxable Value as of 5/22/2023	Taxable Value of Losses	Taxable Value of Additions	2023 MRF	2023 BTRF
44020	Almont Schools	IC	55,935,734	60,191,010	104,663	1,059,200	IC	IC
50040	Anchor Bay Schools	IC	1,340,266,901	1,443,844,526	13,263,230	35,990,928	IC	IC
50050	Armada Schools	IC	502,791,467	545,671,118	7,165,126	29,054,632	IC	IC
50010	Center Line Schools		497,200,488	530,505,437	17,608,466	20,629,580	1.0000	0.9406
50080	Chippewa Valley Schools		4,253,862,446	4,533,141,298	37,627,994	62,497,292	1.0000	0.9431
50070	Clintondale Schools		358,452,847	386,999,942	4,080,399	10,363,124	1.0000	0.9409
50020	Eastpointe Schools		624,358,536	677,651,362	5,812,941	6,702,308	0.9947	0.9219
50090	Fitzgerald Schools		448,738,260	469,513,815	16,198,888	16,814,054	1.0000	0.9555
50100	Fraser Schools		979,911,001	1,043,302,567	13,407,200	17,226,898	1.0000	0.9419
50120	Lakeshore Schools		657,247,666	707,246,193	3,316,758	5,694,876	1.0000	0.9321
50130	Lakeview Schools		644,141,882	688,541,740	2,442,556	4,412,138	1.0000	0.9380
50140	L'Anse Creuse Schools		3,030,084,009	3,244,734,437	29,155,804	72,731,765	1.0000	0.9461
74120	Memphis Schools	IC	63,073,057	66,834,235	245,123	1,330,878	IC	IC
50160	Mount Clemens		536,162,871	578,361,851	5,414,050	12,707,168	1.0000	0.9383
50170	New Haven Schools		884,215,308	989,250,378	6,827,561	58,091,176	1.0000	0.9423
50180	Richmond Schools	IC	395,728,911	425,997,081	3,144,533	11,980,247	IC	IC
63260	Rochester Schools	IC	77,312,713	82,788,401	156,100	1,058,500	IC	IC
50190	Romeo Schools	IC	2,180,195,704	2,364,990,372	21,906,612	81,829,564	IC	IC
50030	Roseville Schools		976,492,386	1,046,580,142	16,527,056	15,872,491	1.0000	0.9314
50200	South Lake Schools		633,228,570	681,121,064	6,415,062	6,834,299	1.0000	0.9296
50210	Utica Schools		8,625,963,515	9,224,537,541	64,213,206	180,057,877	1.0000	0.9466
50220	Van Dyke Schools		497,601,509	521,370,845	26,718,142	24,428,032	1.0000	0.9476
50230	Warren Consolidated Schools	IC	3,935,964,672	4,178,935,756	58,822,192	67,630,272	IC	IC
50240	Warren Woods Schools		633,650,925	669,162,333	13,734,509	11,488,620	1.0000	0.9426
50000	Macomb I.S.D.	IC	32,636,259,874	34,951,459,798	373,802,285	753,037,341	IC	IC
<b>Totals for Macomb County</b>			<b>32,832,581,378</b>	<b>35,161,273,444</b>	<b>374,308,171</b>	<b>756,485,919</b>		

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**Macomb County**

**Local School Districts - All PRE/Non-PRE Properties  
Applies to School Supplemental (aka Hold Harmless) and Recreation Millages  
-- Renaissance Zone Parcels and MCL 211.7d Housing Parcels (PILT) Excluded --**

2023 CPI: 1.079

Revenue code	Taxing Jurisdiction		2022 Taxable Value as of 5/23/2022	2023 Taxable Value as of 5/22/2023	Taxable Value of Losses	Taxable Value of Additions	2023 MRF	2023 BTRF
44020	Almont Schools	IC	55,935,734	60,191,010	104,663	1,059,200	IC	IC
50040	Anchor Bay Schools	IC	1,340,266,901	1,443,844,526	13,263,230	35,990,928	IC	IC
50050	Armada Schools	IC	502,791,467	545,671,118	7,165,126	29,054,632	IC	IC
50010	Center Line Schools		497,200,488	530,505,437	17,608,466	20,629,580	1.0000	0.9406
50080	Chippewa Valley Schools		4,253,191,246	4,533,141,298	37,625,194	63,189,892	1.0000	0.9431
50070	Clintondale Schools		358,279,999	386,999,942	4,080,199	10,544,404	1.0000	0.9409
50020	Eastpointe Schools		624,358,536	677,651,362	5,812,941	6,702,308	0.9947	0.9219
50090	Fitzgerald Schools		448,738,260	469,513,815	16,198,888	16,814,054	1.0000	0.9555
50100	Fraser Schools		979,911,001	1,043,302,567	13,407,200	17,226,898	1.0000	0.9419
50120	Lakeshore Schools		657,247,666	707,246,193	3,316,758	5,694,876	1.0000	0.9321
50130	Lakeview Schools		644,141,882	688,541,740	2,442,556	4,412,138	1.0000	0.9380
50140	L'Anse Creuse Schools		3,028,344,006	3,244,002,948	28,918,704	73,578,322	1.0000	0.9461
74120	Memphis Schools	IC	63,073,057	66,834,235	245,123	1,330,878	IC	IC
50160	Mount Clemens		536,162,871	578,361,851	5,414,050	12,707,168	1.0000	0.9383
50170	New Haven Schools		884,215,308	989,250,378	6,827,561	58,091,176	1.0000	0.9423
50180	Richmond Schools	IC	395,728,911	425,997,081	3,144,533	11,980,247	IC	IC
63260	Rochester Schools	IC	77,312,713	82,788,401	156,100	1,058,500	IC	IC
50190	Romeo Schools	IC	2,179,793,461	2,364,990,372	21,905,112	82,246,458	IC	IC
50030	Roseville Schools		976,492,386	1,046,580,142	16,527,056	15,872,491	1.0000	0.9314
50200	South Lake Schools		633,228,570	681,121,064	6,415,062	6,834,299	1.0000	0.9296
50210	Utica Schools		8,625,963,515	9,224,537,541	64,213,206	180,057,877	1.0000	0.9466
50220	Van Dyke Schools		497,601,509	521,370,845	26,718,142	24,428,032	1.0000	0.9476
50230	Warren Consolidated Schools	IC	3,935,964,672	4,178,935,756	58,822,192	67,630,272	IC	IC
50240	Warren Woods Schools		633,650,925	669,162,333	13,734,509	11,488,620	1.0000	0.9426
50000	Macomb I.S.D.	IC	32,633,273,580	34,950,728,309	373,560,685	755,174,672	IC	IC
<b>Totals for Macomb County</b>			<b>32,829,595,084</b>	<b>35,160,541,955</b>	<b>374,066,571</b>	<b>758,623,250</b>		

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**Macomb County**

**Local School Districts - All Non-PRE Properties Only  
Applies to School Operating Millages Only**

*-- Renaissance Zone Parcels and MCL 211.7d Housing Parcels (PILT) Excluded --*

2023 CPI: 1.079

Revenue code	Taxing Jurisdiction		2022 Taxable	2023 Taxable	Taxable Value of Losses	Taxable Value of Additions	2023 MRF	2023 BTRF
			Value as of 5/23/2022	Value as of 5/22/2023				
44020	Almont Schools	IC	8,784,712	9,393,713	14,950	263,700	IC	IC
50040	Anchor Bay Schools	IC	217,187,663	245,402,675	1,272,710	15,195,730	IC	IC
50050	Armada Schools	IC	162,647,079	177,474,946	5,804,983	19,795,300	IC	IC
50010	Center Line Schools		254,461,890	271,576,529	9,057,763	11,134,395	1.0000	0.9423
50080	Chippewa Valley Schools		821,813,396	900,944,718	1,238,875	31,099,237	1.0000	0.9434
50070	Clintondale Schools		141,473,728	153,528,746	676,251	5,130,729	1.0000	0.9488
50020	Eastpointe Schools		292,455,553	316,514,050	900,842	2,917,083	1.0000	0.9297
50090	Fitzgerald Schools		267,508,546	286,818,124	1,948,428	8,323,100	1.0000	0.9536
50100	Fraser Schools		333,675,826	362,931,146	728,466	9,899,500	1.0000	0.9431
50120	Lakeshore Schools		129,397,576	140,130,722	333,200	1,833,355	1.0000	0.9332
50130	Lakeview Schools		135,294,023	145,534,651	128,754	2,048,935	1.0000	0.9420
50140	L'Anse Creuse Schools		967,162,772	1,039,781,027	2,639,034	25,364,035	1.0000	0.9508
74120	Memphis Schools	IC	21,639,041	22,689,823	20,200	495,678	IC	IC
50160	Mount Clemens		235,538,263	254,050,038	482,011	4,349,813	1.0000	0.9414
50170	New Haven Schools		208,778,320	239,188,546	1,694,761	21,836,500	1.0000	0.9528
50180	Richmond Schools	IC	107,504,633	116,672,661	368,523	5,122,300	IC	IC
63260	Rochester Schools	IC	3,058,227	3,614,749	27,300	452,000	IC	IC
50190	Romeo Schools	IC	455,209,956	511,339,955	8,599,121	39,051,382	IC	IC
50030	Roseville Schools		470,820,634	504,285,844	2,530,199	5,728,623	1.0000	0.9393
50200	South Lake Schools		209,359,926	223,737,571	1,939,213	2,156,640	1.0000	0.9361
50210	Utica Schools		2,105,932,127	2,294,796,198	6,510,457	85,762,929	1.0000	0.9504
50220	Van Dyke Schools		320,768,930	349,592,292	2,126,257	11,636,949	1.0000	0.9429
50230	Warren Consolidated Schools	IC	1,491,075,562	1,598,010,572	3,036,979	24,562,468	IC	IC
50240	Warren Woods Schools		206,865,683	223,747,961	281,452	3,775,635	1.0000	0.9391
<b>Totals for Macomb County</b>			<b>9,568,414,066</b>	<b>10,391,757,257</b>	<b>52,360,729</b>	<b>337,936,016</b>		