

Staff Report

TO: Finance and Administration Committee
Board of Commissioners

FROM: Scott Cunningham, Equalization Director
Peter Preston, Preston Community Services

DATE: May 20, 2026

RE: Authorization of Summer Tax Levy of the County's General Operating Millage

BACKGROUND

As a result of the shift in the collection of the County Operating Tax from a winter collection to a summer collection authorized by MCL 211.44a (PA 357 of 2004) it is necessary for the County to authorize the rate to be levied for the Isabella County Operating Rate for the 2026 summer tax collection. In addition, the County must certify that this tax rate has been reduced or rolled back if necessary, to comply with "Headlee" limitations and/or "Truth in County Equalization" limitations. Preparation of the State Tax Commission Form L-4029 fulfills the certification requirement and authorizes local tax collecting units to levy the requested tax.

ALTERNATIVES

None

FINANCIAL IMPACT

Approval and submission of the State Tax Commission Form L-4029 will result in the collection of property tax revenues for the provision of a variety of County services

RECOMMENDATIONS

1. Move to approve the State Tax Commission Form L-4029 – 2026 Tax Rate Request Form setting the 2026 Isabella County Separate Tax Limitation Operating Rate at 6.61 mills and authorize the Board Chair and County Clerk to sign the same. The L-4028 is provided as a reference document showing that no Headlee Rollback was applied.

ATTACHMENTS

1. State Tax Commission Form L-4029 – 2026 Tax Rate Request form setting the 2026 Isabella County Separate Tax Limitation Operating Rate.

2026 Tax Rate Request

Carefully read the instructions on page 2.

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.

County(ies) Where the Local Government Unit Levies Taxes	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 2,805,451,846
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
Isabella County	

Lawrence Perry
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 2026 tax roll.

[illegible]

Prepared by	Telephone Number	Title of Preparer	Date
Peter Preston - Equalization Dept	(989) 317-4223	Equalization Manager	

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).

☒ Clerk	Signature	Print Name	Date
☐ Secretary			
☒ Chairperson	Signature	Print Name	Date
☐ President			

* 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.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See SRC Bulletin 2 of 2026 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	
For Commercial Personal	
For all Other	

Instructions For Completing Form 614 (L-4029) 2026 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2026 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME." "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2025 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2025 permanently reduced rate can be found in column 7 of the 2025 Form L-4029. For operating millage approved by the voters after April 30, 2025, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), 2026 Millage Reduction Fraction Calculations Worksheet. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2026 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2026. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2026 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2026 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2026 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2026. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2026 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2026. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.121(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

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		ISABELLA						
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
ISABELLA								
37	ISABELLA COUNTY	2,724,422,297	2,829,108,174	83,996,006	128,365,368			
	Minus DVE	2,702,199,732	2,805,451,846	83,996,006	128,108,968	1.0000	0.9779	1.0000
01	BROOMFIELD	111,097,096	117,983,325	226,061	3,189,200			
	Minus DVE	109,229,383	115,948,355	226,061	3,177,500	0.9927	0.9666	1.0000
02	CHIPPEWA	140,071,644	145,380,744	845,901	2,372,685			
	Minus DVE	138,277,844	143,520,340	845,901	2,372,685	1.0000	0.9737	1.0000
03	COE	158,691,749	160,439,053	3,009,171	2,503,500			
	Minus DVE	157,882,315	159,607,770	3,009,171	2,503,500	1.0000	0.9858	1.0000
04	COLDWATER	37,075,175	38,971,425	27,364	397,061			
	Minus DVE	36,511,458	38,392,491	27,364	397,061	0.9861	0.9602	1.0000
05	DEERFIELD	164,088,761	171,610,544	399,633	2,750,300			
	Minus DVE	161,562,627	168,987,473	399,633	2,744,000	0.9956	0.9694	1.0000
06	DENVER	66,401,718	67,028,072	1,369,105	987,900			
	Minus DVE	66,020,975	66,637,051	1,369,105	987,900	1.0000	0.9848	1.0000
07	FREMONT	66,359,876	67,878,669	120,454	301,460			
	Minus DVE	65,515,801	66,852,827	120,454	180,360	1.0000	0.9808	1.0000
08	GILMORE	92,257,531	94,619,746	319,521	2,083,160			
	Minus DVE	91,509,145	93,808,160	319,521	2,040,160	1.0000	0.9937	1.0000
09	ISABELLA	220,466,044	240,375,773	59,633,957	77,616,900			
	Minus DVE	219,761,303	239,491,923	59,633,957	77,616,900	1.0000	0.9892	1.0000
10	LINCOLN	84,435,370	86,709,699	127,900	267,128			
	Minus DVE	83,453,699	85,701,527	127,900	267,128	1.0000	0.9753	1.0000
11	NOTTAWA	209,080,757	205,670,753	9,699,985	2,931,516			
	Minus DVE	207,653,904	204,138,021	9,699,985	2,931,516	1.0000	0.9838	1.0000
12	ROLLAND	56,196,129	58,782,209	68,041	998,500			
	Minus DVE	55,731,745	58,305,288	68,041	998,500	0.9976	0.9713	1.0000
13	SHERMAN	140,337,063	147,829,780	292,730	1,822,825			
	Minus DVE	137,721,656	145,118,534	292,730	1,817,525	0.9849	0.9590	1.0000
14	UNION	459,003,504	478,753,248	3,899,063	15,935,333			
	Minus DVE	456,421,268	476,055,505	3,899,063	15,866,333	1.0000	0.9833	1.0000
15	VERNON	69,027,412	72,569,568	276,397	1,756,600			
	Minus DVE	68,066,688	71,375,512	276,397	1,756,600	1.0000	0.9737	1.0000
16	WISE	55,796,418	58,585,236	396,207	2,332,500			
	Minus DVE	55,482,550	58,322,388	396,207	2,332,500	1.0000	0.9839	1.0000
17	MT. PLEASANT	580,732,235	599,819,455	3,157,216	7,951,100			
	Minus DVE	578,130,869	597,126,126	3,157,216	7,951,100	1.0000	0.9759	1.0000
18	CLARE	13,303,815	16,100,875	127,300	2,167,700			
	Minus DVE	13,266,502	16,062,555	127,300	2,167,700	0.9711	0.9456	1.0000
	(from ISABELLA)	13,303,815	16,100,875	127,300	2,167,700			
	Minus DVE	13,266,502	16,062,555	127,300	2,167,700			
	(from CLARE)	0	0	0	0			
21	LAKE ISABELLA-BROOMFIELD	118,236,546	125,799,540	189,537	2,633,100			

2026 Millage Reduction Fraction Computation

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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		ISABELLA						
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
	Minus DVE	116,355,312	123,821,782	189,537	2,616,100	0.9843	0.9584	1.0000
	(from ISABELLA)	50,564,778	54,071,258	21,700	1,559,300			
	Minus DVE	49,554,424	52,993,187	21,700	1,547,600			
	(from ISABELLA - 13-22)	67,671,768	71,728,282	167,837	1,073,800			
	Minus DVE	66,800,888	70,828,595	167,837	1,068,500			
22	LAKE ISABELLA-SHERMAN	118,236,546	125,799,540	189,537	2,633,100			
	Minus DVE	116,355,312	123,821,782	189,537	2,616,100	0.9843	0.9584	1.0000
	(from ISABELLA)	67,671,768	71,728,282	167,837	1,073,800			
	Minus DVE	66,800,888	70,828,595	167,837	1,068,500			
	(from ISABELLA - 01-21)	50,564,778	54,071,258	21,700	1,559,300			
	Minus DVE	49,554,424	52,993,187	21,700	1,547,600			
31	SHEPHERD-COE	40,811,685	42,309,424	30,300	500,700			
	Minus DVE	40,255,347	41,738,069	30,300	500,700	1.0000	0.9755	1.0000
91	ROSEBUSH-ISABELLA	14,621,411	15,781,737	1,397,679	2,328,900			
	Minus DVE	14,484,959	15,605,909	1,397,679	2,328,900	1.0000	0.9857	1.0000

2026 Millage Reduction Fraction Computation

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County		ISABELLA					
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
CLARE							
18010	CLARE PUBLIC SCHOOLS	100,641,740	107,648,638	652,058	4,964,700	I.C.	I.C.
	Minus DVE	99,537,653	106,366,841	652,058	4,964,700	I.C.	I.C.
	Non-PRE/MBT	42,213,416	46,048,995	358,984	3,236,200	I.C.	I.C.
15	VERNON	54,238,920	56,828,557	260,772	1,260,600		
	Minus DVE	53,342,694	55,700,740	260,772	1,260,600		
	Non-PRE/MBT	18,289,281	19,286,024	232,259	934,500		
16	WISE	33,099,005	34,719,206	263,986	1,536,400		
	Minus DVE	32,928,457	34,603,546	263,986	1,536,400		
	Non-PRE/MBT	11,844,954	12,583,742	26,025	778,500		
18	CLARE	13,303,815	16,100,875	127,300	2,167,700		
	Minus DVE	13,266,502	16,062,555	127,300	2,167,700		
	Non-PRE/MBT	12,079,181	14,179,229	100,700	1,523,200		
18020	FARWELL AREA SCHOOLS	63,381,170	64,723,245	455,092	1,645,660	I.C.	I.C.
	Minus DVE	62,837,856	64,135,466	455,092	1,615,860	I.C.	I.C.
	Non-PRE/MBT	14,957,423	16,539,282	125,412	1,320,460	I.C.	I.C.
08	GILMORE	55,330,490	56,669,495	183,485	1,485,960		
	Minus DVE	54,787,176	56,081,716	183,485	1,456,160		
	Non-PRE/MBT	14,028,997	15,464,524	120,805	1,168,360		
11	NOTTAWA	3,434,970	3,167,037	267,000	800		
	Non-PRE/MBT	262,742	252,297	0	800		
15	VERNON	4,615,710	4,886,713	4,607	158,900		
	Non-PRE/MBT	665,684	822,461	4,607	151,300		
GRATIOT							
29010	ALMA PUBLIC SCHOOLS	88,011	90,387	0	0	I.C.	I.C.
	Non-PRE/MBT	0	0	0	0	I.C.	I.C.
10	LINCOLN	88,011	90,387	0	0		
	Non-PRE/MBT	0	0	0	0		
29100	ST LOUIS PUBLIC SCHOOLS	12,063,560	12,237,201	303,200	392,000	I.C.	I.C.
	Non-PRE/MBT	1,280,624	1,279,574	0	0	I.C.	I.C.
03	COE	12,063,560	12,237,201	303,200	392,000		
	Non-PRE/MBT	1,280,624	1,279,574	0	0		
ISABELLA							
37010	MT PLEASANT CITY SCHOOL DIST	1,406,403,730	1,452,222,893	14,564,752	30,929,607	1.0000	0.9793
	Minus DVE	1,398,295,917	1,443,644,267	14,564,752	30,860,607	1.0000	0.9794
	Non-PRE/MBT	661,228,127	682,314,839	2,412,101	15,277,479	1.0000	0.9877
	(from ISABELLA)	1,386,036,586	1,431,015,021	14,564,652	30,909,307		
	Minus DVE	1,378,631,452	1,423,160,856	14,564,652	30,840,307		
	Non-PRE/MBT	659,960,133	680,947,443	2,412,001	15,277,479		
	(from ISABELLA - 37013)	20,367,144	21,207,872	100	20,300		
	Minus DVE	19,664,465	20,483,411	100	20,300		
	Non-PRE/MBT	1,267,994	1,367,396	100	0		
	(from ISABELLA - 37015)	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		
	(from ISABELLA - 37016)	0	0	0	0		
	Non-PRE/MBT	0	0	0	0		

2026 Millage Reduction Fraction Computation

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County		ISABELLA							
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		
02	CHIPPEWA	50,027,073	50,859,589	646,893	595,946				
	Minus DVE	49,740,629	50,566,349	646,893	595,946				
	Non-PRE/MBT	20,534,514	20,521,061	376,700	428,346				
05	DEERFIELD	76,383,181	79,699,260	100,100	695,000				
	Minus DVE	75,485,484	78,754,886	100,100	695,000				
	Non-PRE/MBT	6,639,171	7,108,041	11,800	310,100				
06	DENVER	49,300,342	50,190,685	828,705	921,800				
	Minus DVE	48,968,048	49,849,421	828,705	921,800				
	Non-PRE/MBT	10,135,285	10,601,984	9,200	525,700				
07	FREMONT	8,030,869	8,405,106	14,300	16,500				
	Minus DVE	7,931,182	8,302,728	14,300	16,500				
	Non-PRE/MBT	790,839	867,431	14,300	16,500				
09	ISABELLA	113,711,592	112,589,927	4,164,078	1,828,600				
	Minus DVE	113,314,155	112,057,369	4,164,078	1,828,600				
	Non-PRE/MBT	31,213,543	32,469,547	140,955	1,708,900				
10	LINCOLN	16,753,409	16,851,099	92,000	74,128				
	Minus DVE	16,597,186	16,690,659	92,000	74,128				
	Non-PRE/MBT	2,032,843	1,862,064	11,200	0				
11	NOTTAWA	6,607,789	6,569,264	238,000	250,800				
	Non-PRE/MBT	1,700,800	1,621,700	1,000	100				
14	UNION	456,211,020	475,818,673	3,897,763	15,875,533				
	Minus DVE	453,777,984	473,274,158	3,897,763	15,806,533				
	Non-PRE/MBT	263,291,611	273,026,280	1,342,177	8,589,333				
15	VERNON	9,987,089	10,663,593	11,018	337,100				
	Minus DVE	9,922,591	10,597,354	11,018	337,100				
	Non-PRE/MBT	1,991,171	2,451,368	3,758	296,500				
16	WISE	3,670,576	3,766,633	16,900	33,900				
	Non-PRE/MBT	674,947	690,373	16,900	33,900				
17	MT. PLEASANT	580,732,235	599,819,455	3,157,216	7,951,100				
	Minus DVE	578,130,869	597,126,126	3,157,216	7,951,100				
	Non-PRE/MBT	315,224,061	323,419,815	483,711	2,929,100				
91	ROSEBUSH-ISABELLA	14,621,411	15,781,737	1,397,679	2,328,900				
	Minus DVE	14,484,959	15,605,909	1,397,679	2,328,900				
	Non-PRE/MBT	5,731,348	6,307,779	300	439,000				
37013	TR-MT PLEASANT	21,207,872	21,988,976	0	11,500	0.9910	0.9650		
	Minus DVE	20,702,952	21,470,425	0	11,500	0.9908	0.9648		
	Non-PRE/MBT	1,381,742	1,502,826	0	11,500	0.9515	0.9265		
05	DEERFIELD	21,207,872	21,988,976	0	11,500				
	Minus DVE	20,702,952	21,470,425	0	11,500				
	Non-PRE/MBT	1,381,742	1,502,826	0	11,500				
37040	BEAL CITY SCHOOL	302,670,927	320,267,723	63,044,238	76,762,506	1.0000	0.9841		
	Minus DVE	301,198,786	318,688,479	63,044,238	76,762,506	1.0000	0.9844		
	Non-PRE/MBT	27,355,495	29,181,492	102,386	1,354,200	1.0000	0.9794		
	(from ISABELLA)	302,332,173	319,918,469	63,044,238	76,762,506				
	Minus DVE	300,860,032	318,339,225	63,044,238	76,762,506				
	Non-PRE/MBT	27,355,495	29,181,492	102,386	1,354,200				

2026 Millage Reduction Fraction Computation

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County		ISABELLA							
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		
	(from ISABELLA - 37043)	338,754	349,254	0	0				
	Non-PRE/MBT	0	0	0	0				
05	DEERFIELD	21,722,409	22,766,183	210,336	702,600				
	Minus DVE	21,606,888	22,647,544	210,336	702,600				
	Non-PRE/MBT	2,444,239	2,800,211	68,602	434,100				
08	GILMORE	4,038,288	3,830,686	100	45,700				
	Non-PRE/MBT	390,888	408,551	100	26,300				
09	ISABELLA	92,133,041	112,004,109	54,072,200	73,459,400				
	Minus DVE	91,962,189	111,828,645	54,072,200	73,459,400				
	Non-PRE/MBT	4,914,589	5,006,523	100	154,200				
11	NOTTAWA	181,460,258	178,192,211	8,760,302	2,495,006				
	Minus DVE	180,423,690	177,060,298	8,760,302	2,495,006				
	Non-PRE/MBT	19,333,480	20,650,419	32,284	697,800				
14	UNION	2,792,484	2,934,575	1,300	59,800				
	Minus DVE	2,643,284	2,781,347	1,300	59,800				
	Non-PRE/MBT	272,299	315,788	1,300	41,800				
15	VERNON	185,693	190,705	0	0				
	Non-PRE/MBT	0	0	0	0				
37043	BEAL CITY W/MMCC	349,254	358,683	0	0	1.0000	0.9737		
	Non-PRE/MBT	0	0	0	0	1.0000	1.0000		
11	NOTTAWA	349,254	358,683	0	0				
	Non-PRE/MBT	0	0	0	0				
37060	SHEPHERD PUBLIC SCHOOL DIST	340,753,507	349,189,188	3,039,315	4,249,999	1.0000	0.9791		
	Minus DVE	337,249,098	345,571,061	3,039,315	4,249,999	1.0000	0.9792		
	Non-PRE/MBT	77,973,090	81,015,648	180,457	2,957,139	1.0000	0.9966		
	(from ISABELLA)	339,624,350	348,025,684	3,039,315	4,249,999				
	Minus DVE	336,119,941	344,407,557	3,039,315	4,249,999				
	Non-PRE/MBT	77,846,606	80,885,246	180,457	2,957,139				
	(from ISABELLA - 37061)	1,129,157	1,163,504	0	0				
	Non-PRE/MBT	126,484	130,402	0	0				
	(from GRATIOT)	0	0	0	0				
	Non-PRE/MBT	0	0	0	0				
	(from MIDLAND)	0	0	0	0				
	Non-PRE/MBT	0	0	0	0				
02	CHIPPEWA	90,044,571	94,521,155	199,008	1,776,739				
	Minus DVE	88,537,215	92,953,991	199,008	1,776,739				
	Non-PRE/MBT	25,374,802	27,613,341	82,187	1,476,339				
03	COE	105,816,504	105,892,428	2,675,671	1,610,800				
	Minus DVE	105,563,408	105,632,500	2,675,671	1,610,800				
	Non-PRE/MBT	16,414,598	17,027,826	49,470	1,008,400				
06	DENVER	1,278,195	1,313,736	100	17,800				
	Non-PRE/MBT	896,970	922,223	100	17,800				
07	FREMONT	34,186,907	34,331,091	98,336	150,960				
	Minus DVE	33,824,736	33,959,143	98,336	150,960				
	Non-PRE/MBT	13,680,153	13,245,980	5,600	16,600				

2026 Millage Reduction Fraction Computation

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County		ISABELLA							
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		
10	LINCOLN	67,486,488	69,657,850	35,900	193,000				
	Minus DVE	66,661,040	68,810,118	35,900	193,000				
	Non-PRE/MBT	6,305,630	6,537,495	31,500	85,800				
31	SHEPHERD-COE	40,811,685	42,309,424	30,300	500,700				
	Minus DVE	40,255,347	41,738,069	30,300	500,700				
	Non-PRE/MBT	15,174,453	15,538,381	11,600	352,200				
37061	SHEPHERD SD W/MCC	1,163,504	1,210,066	0	0	0.9875	0.9615		
	Non-PRE/MBT	20,913	21,476	0	0	1.0000	0.9738		
05	DEERFIELD	36,640	37,629	0	0				
	Non-PRE/MBT	0	0	0	0				
07	FREMONT	1,126,864	1,172,437	0	0				
	Non-PRE/MBT	20,913	21,476	0	0				
MECOSTA									
54025	CHIPPEWA HILLS SCHOOL DIST	349,321,998	367,149,080	1,139,536	6,136,896	I.C.	I.C.		
	Minus DVE	343,109,207	360,648,171	1,139,536	6,100,396	I.C.	I.C.		
	Non-PRE/MBT	101,784,689	108,925,878	223,145	3,034,400	I.C.	I.C.		
	(from ISABELLA)	348,326,477	366,069,415	1,139,536	6,109,796				
	Minus DVE	342,211,586	359,669,049	1,139,536	6,073,296				
	Non-PRE/MBT	101,665,900	108,803,884	223,145	3,034,400				
	(from ISABELLA - 54026)	995,521	1,079,665	0	27,100				
	Minus DVE	897,621	979,122	0	27,100				
	Non-PRE/MBT	118,789	121,994	0	0				
01	BROOMFIELD	42,963,120	44,874,274	172,806	594,400				
	Minus DVE	42,522,405	44,386,435	172,806	594,400				
	Non-PRE/MBT	10,310,125	10,751,913	38,700	242,600				
04	COLDWATER	37,075,175	38,971,425	27,364	397,061				
	Minus DVE	36,511,458	38,392,491	27,364	397,061				
	Non-PRE/MBT	10,413,110	11,280,004	27,230	137,400				
05	DEERFIELD	27,269,102	28,819,555	54,317	999,800				
	Minus DVE	26,379,761	27,899,905	54,317	993,500				
	Non-PRE/MBT	6,658,237	7,020,659	2,600	385,500				
08	GILMORE	32,888,753	34,119,565	135,936	551,500				
	Minus DVE	32,683,681	33,895,758	135,936	538,300				
	Non-PRE/MBT	12,435,461	13,105,241	126,608	219,300				
11	NOTTAWA	17,228,486	17,383,558	434,683	184,910				
	Minus DVE	16,838,201	16,982,739	434,683	184,910				
	Non-PRE/MBT	4,849,070	4,820,235	1,400	19,000				
13	SHERMAN	72,665,295	76,101,498	124,893	749,025				
	Minus DVE	70,920,768	74,289,939	124,893	749,025				
	Non-PRE/MBT	24,142,479	25,509,408	24,407	243,000				
21	LAKE ISABELLA-BROOMFIELD	50,564,778	54,071,258	21,700	1,559,300				
	Minus DVE	49,554,424	52,993,187	21,700	1,547,600				
	Non-PRE/MBT	14,272,385	16,132,027	1,300	1,235,600				
22	LAKE ISABELLA-SHERMAN	67,671,768	71,728,282	167,837	1,073,800				
	Minus DVE	66,800,888	70,828,595	167,837	1,068,500				
	Non-PRE/MBT	18,585,033	20,184,397	900	552,000				

2026 Millage Reduction Fraction Computation

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County		ISABELLA					
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
54026	CHIPPEWA HILLS SCHOOL DIST W/MCC	995,521	1,079,665	0	27,100	I.C.	I.C.
	Minus DVE	897,621	979,122	0	27,100	I.C.	I.C.
	Non-PRE/MBT	118,789	121,994	0	0	I.C.	I.C.
01	BROOMFIELD	995,521	1,079,665	0	27,100		
	Minus DVE	897,621	979,122	0	27,100		
	Non-PRE/MBT	118,789	121,994	0	0		
MIDLAND							
56030	COLEMAN COMMUNITY SCH DIST	34,850,018	35,623,048	655,621	810,500	I.C.	I.C.
	Minus DVE	34,658,249	35,426,103	655,621	810,500	I.C.	I.C.
	Non-PRE/MBT	6,483,052	7,109,539	102,900	770,600	I.C.	I.C.
06	DENVER	15,823,181	15,523,651	540,300	48,300		
	Minus DVE	15,774,732	15,473,894	540,300	48,300		
	Non-PRE/MBT	2,734,274	2,721,935	1,300	23,500		
16	WISE	19,026,837	20,099,397	115,321	762,200		
	Minus DVE	18,883,517	19,952,209	115,321	762,200		
	Non-PRE/MBT	3,748,778	4,387,604	101,600	747,100		
MONTCALM							
59045	MONTABELLA COMM SCHOOLS	103,594,227	108,739,822	135,076	2,361,200	I.C.	I.C.
	Minus DVE	102,433,520	107,468,732	135,076	2,361,200	I.C.	I.C.
	Non-PRE/MBT	21,733,393	22,728,740	67,224	751,000	I.C.	I.C.
01	BROOMFIELD	16,573,677	17,958,128	31,555	1,008,400		
	Minus DVE	16,254,933	17,589,611	31,555	1,008,400		
	Non-PRE/MBT	7,003,823	7,119,617	200	40,100		
05	DEERFIELD	17,469,557	18,298,941	34,880	341,400		
	Minus DVE	17,350,902	18,177,084	34,880	341,400		
	Non-PRE/MBT	2,478,522	2,667,796	3,937	186,400		
07	FREMONT	13,354,864	13,700,544	600	12,900		
	Minus DVE	13,095,940	13,396,749	600	12,900		
	Non-PRE/MBT	2,313,347	2,385,183	600	12,900		
12	ROLLAND	56,196,129	58,782,209	68,041	998,500		
	Minus DVE	55,731,745	58,305,288	68,041	998,500		
	Non-PRE/MBT	9,937,701	10,556,144	62,487	511,600		
59150	VESTABURG COMMUNITY SCHOOLS	9,767,834	10,379,854	7,218	121,100	I.C.	I.C.
	Minus DVE	9,644,541	10,132,133	7,218	0	I.C.	I.C.
	Non-PRE/MBT	1,973,563	2,000,586	3,600	0	I.C.	I.C.
07	FREMONT	9,660,372	10,269,491	7,218	121,100		
	Minus DVE	9,537,079	10,021,770	7,218	0		
	Non-PRE/MBT	1,973,563	2,000,586	3,600	0		
10	LINCOLN	107,462	110,363	0	0		
	Non-PRE/MBT	0	0	0	0		

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County		ISABELLA					
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
COMMUNITY COLLEGES							
	NO COMM COLL	1,037,284,589	1,081,964,204	68,181,910	88,324,801		
	Minus DVE	1,026,001,379	1,070,169,522	68,181,910	88,288,301	I.C.	I.C.
	MID MICHIGAN COM COL	1,550,408,750	1,603,745,587	15,671,802	37,519,667		
	Minus DVE	1,541,356,215	1,594,021,846	15,671,802	37,420,867	I.C.	I.C.
	(from ISABELLA)	1,550,408,750	1,603,745,587	15,671,802	37,519,667		
	Minus DVE	1,541,356,215	1,594,021,846	15,671,802	37,420,867		
	(from CLARE)	0	0	0	0		
	(from GLADWIN)	0	0	0	0		
	MONTCALM COM COLL	136,728,958	143,398,383	142,294	2,520,900		
	Minus DVE	134,842,138	141,260,478	142,294	2,399,800	I.C.	I.C.
INTERMEDIATE SCHOOLS							
	CLARE-GLADWIN RESD	164,022,910	172,371,583	1,107,150	6,610,060		
	Minus DVE	162,375,509	170,502,007	1,107,150	6,580,260	I.C.	I.C.
	GRATIOT-ISABELLA RESD	2,062,865,310	2,134,844,787	80,951,405	112,325,612		
	Minus DVE	2,049,978,706	2,121,274,700	80,951,405	112,256,612	I.C.	I.C.
	MECOSTA-OSCEOLA ISD	349,321,998	367,149,080	1,139,536	6,136,896		
	Minus DVE	343,109,207	360,648,171	1,139,536	6,100,396	I.C.	I.C.
	MIDLAND COUNTY ESA	34,850,018	35,623,048	655,621	810,500		
	Minus DVE	34,658,249	35,426,103	655,621	810,500	I.C.	I.C.
	MONTCALM COUNTY ISD	113,362,061	119,119,676	142,294	2,482,300		
	Minus DVE	112,078,061	117,600,865	142,294	2,361,200	I.C.	I.C.
DDAs/LDFAs							
	DDA EAST	60,713,327	62,154,128	1,424,000	1,400,200	1.0000	0.9759
	DDA WEST	35,025,074	36,832,855	261,205	1,471,000	1.0000	0.9831
	XP37CRS	405,445	416,391	0	0	1.0000	0.9737
	407 DEER RUN	266,848	274,052	0	0	1.0000	0.9737
	1 CBD	20,944,199	21,032,002	602,599	208,900	1.0000	0.9769
	12 BROWN BORDEN PROJ	1,006,867	1,034,051	0	0	1.0000	0.9737
	4 MISSION STR	85,928,866	87,002,500	543,549	709,200	1.0000	0.9895
	14 BROWN D&D MISSION	221,047	227,012	0	0	1.0000	0.9737
	8 BROWN BUDGET INN	1,565,787	1,589,977	0	0	1.0000	0.9848
	11 BROWN MAY STREET	2,600,865	2,012,990	0	0	1.0000	1.2920
	2 IND PARK NORTH	3,920,165	3,970,303	40,000	26,900	1.0000	0.9840
	17 BROWN BRMFD LOFTS	119,000	121,300	0	0	1.0000	0.9810
	20 BROWN 612 W PKARD	282,300	284,700	0	0	1.0000	0.9916
	9 BROWN WEST PICKARD	2,848,372	2,925,274	0	0	1.0000	0.9737
	13 BROWN WEST ISLAND	998,055	1,025,001	0	0	1.0000	0.9737
	19 BROWN 715 EDGEWD	455,100	400,500	0	0	1.0000	1.1363
	21 BROWN CAMPUS COMM	1,649,105	1,681,072	0	0	1.0000	0.9810
	18 BROWN SOUTHPOINT	2,136,006	1,588,255	0	0	1.0000	1.3449
	16 BROWN FIRSTBANK	555,900	311,033	0	0	1.0000	1.7873
	22 BROWN LOFTS BRMFD	720,500	739,953	0	0	1.0000	0.9737

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	3 UNIV. PARK	11,244,822	11,464,607	15,800	0	1.0000	0.9795
	10 BROWN RONAN	0	0	0	0	1.0000	1.0000
	LDFA #1	4,588,875	5,028,611	0	179,800	0.9719	0.9464
	ANNEX	1,192,535	1,290,663	0	75,300	1.0000	0.9812
AUTHORITIES							
	CHIPPEWA RIVER LIBRARY	1,676,485,045	1,719,794,746	17,622,715	30,891,067		
	Minus DVE	1,666,407,585	1,709,161,527	17,622,715	30,700,967	1.0000	0.9823
	PERE MARQUETTE LIBRARY	123,862,919	129,746,588	745,365	5,185,300		
	Minus DVE	122,766,567	128,680,134	745,365	5,185,300	1.0000	0.9881
	(from ISABELLA)	123,862,919	129,746,588	745,365	5,185,300		
	Minus DVE	122,766,567	128,680,134	745,365	5,185,300		
	(from CLARE)	0	0	0	0		