Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

REVISED 10/16/2026

2026 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this from 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 Commision. 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: **ST. CLAIR**

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
MACOMB								
04	CITY OF MEMPHIS	9,749,825	9,952,199	60,600	0	I.C.	I.C.	I.C.
05	CITY OF RICHMOND	437,378	546,521	1,200	31,500	I.C.	I.C.	I.C.
ST. CLAIR								
74	ST. CLAIR COUNTY	8,310,775,051	8,776,130,012	61,793,952	290,896,139			
	Minus DVE	8,213,807,003	8,673,332,317	61,777,348	289,845,266	0.9986	0.9724	1.0000
09	BERLIN TOWNSHIP	166,245,888	176,455,051	524,528	4,727,000			
	Minus DVE	163,200,089	173,323,025	524,528	4,723,000	0.9909	0.9649	1.0000
10	BROCKWAY TOWNSHIP	84,946,593	88,628,650	29,614	485,200	0.9894	0.9634	1.0000
11	BURTCHVILLE TOWNSHIP	189,323,282	199,260,159	155,864	2,774,376			
	Minus DVE	185,820,759	195,656,580	155,864	2,767,876	0.9885	0.9625	1.0000
12	CASCO TOWNSHIP	232,221,347	252,499,704	1,807,918	16,508,557			
	Minus DVE	229,754,336	249,920,590	1,807,918	16,508,557	1.0000	0.9766	1.0000
13	CHINA TOWNSHIP	489,302,013	512,996,465	7,040,489	22,791,056			
	Minus DVE	484,778,143	508,323,741	7,040,489	22,780,556	1.0000	0.9839	1.0000
14	CLAY TOWNSHIP	667,026,176	701,675,559	1,453,038	8,531,972			
	Minus DVE	660,751,548	694,930,123	1,453,038	8,327,772	0.9862	0.9602	1.0000
15	CLYDE TOWNSHIP	231,534,073	242,029,748	950,298	3,317,400			
	Minus DVE	228,665,975	239,059,380	949,145	3,317,400	0.9920	0.9660	1.0000
16	COLUMBUS TOWNSHIP	261,748,427	274,590,417	4,209,551	11,551,100			
	Minus DVE	258,494,094	271,254,059	4,203,875	11,551,100	1.0000	0.9792	1.0000
17	COTTRELLVILLE TOWNSHIP	191,844,606	202,413,074	700,495	4,754,916			
	Minus DVE	186,333,004	196,441,634	695,822	4,513,116	0.9933	0.9672	1.0000
18	EAST CHINA TOWNSHIP	693,033,589	701,878,977	4,144,544	23,551,090			
	Minus DVE	689,095,623	697,643,818	4,144,544	23,551,090	1.0000	1.0161	1.0000
19	EMMETT TOWNSHIP	114,259,281	120,552,057	111,222	1,502,065			
	Minus DVE	112,823,805	119,046,814	111,222	1,502,065	0.9848	0.9589	1.0000
20	FORT GRATIOT TOWNSHIP	580,824,133	608,679,180	4,541,289	15,825,906			
	Minus DVE	574,992,252	602,670,865	4,537,850	15,803,306	0.9983	0.9720	1.0000
21	GRANT TOWNSHIP	91,870,736	96,259,638	1,201,546	3,346,600			
	Minus DVE	90,225,995	94,589,798	1,201,546	3,346,600	1.0000	0.9757	1.0000
22	GREENWOOD TOWNSHIP	185,570,906	245,157,748	1,520,430	59,063,000			
	Minus DVE	184,328,043	243,601,317	1,520,430	59,063,000	1.0000	0.9906	1.0000
23	IRA TOWNSHIP	321,655,936	332,972,815	1,116,052	9,247,800			
	Minus DVE	319,392,846	330,491,098	1,116,052	9,247,800	1.0000	0.9908	1.0000
24	KENOCKEE TOWNSHIP	116,167,917	121,008,408	159,883	1,998,900			
	Minus DVE	114,251,542	119,035,099	159,883	1,993,700	1.0000	0.9748	1.0000
25	KIMBALL TOWNSHIP	362,599,869	384,520,787	3,700,372	12,898,700			
	Minus DVE	357,504,296	379,092,695	3,699,672	12,883,400	0.9922	0.9661	1.0000
26	LYNN TOWNSHIP	66,823,310	69,320,010	134,100	680,430			
	Minus DVE	65,904,118	68,376,005	134,100	680,430	0.9978	0.9716	1.0000
27	MUSSEY TOWNSHIP	159,207,251	169,262,150	978,930	4,912,610			
	Minus DVE	157,598,053	167,609,513	978,930	4,912,610	0.9886	0.9626	1.0000

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this from 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 Commision. 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: **ST. CLAIR**

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
28	PORT HURON TOWNSHIP	342,122,430	359,705,543	1,187,224	6,176,330			
	Minus DVE	337,733,459	355,023,725	1,186,261	6,162,430	0.9907	0.9647	1.0000
29	RILEY TOWNSHIP	172,458,098	180,433,566	336,454	2,680,000			
	Minus DVE	168,895,191	176,774,476	336,454	2,680,000	0.9943	0.9682	1.0000
30	ST CLAIR TOWNSHIP	462,695,502	483,798,464	1,719,658	7,318,800			
	Minus DVE	456,228,457	477,066,706	1,719,658	7,307,800	0.9937	0.9675	1.0000
31	WALES TOWNSHIP	168,548,982	175,792,737	2,030,151	5,015,900			
	Minus DVE	164,898,430	171,711,194	2,030,151	4,745,600	1.0000	0.9755	1.0000
01	CITY OF ALGONAC	151,837,540	158,987,954	75,533	997,348			
	Minus DVE	149,777,007	156,861,420	75,533	997,348	0.9864	0.9605	1.0000
02	CITY OF MARINE CITY	139,800,758	147,708,896	364,696	1,963,200			
	Minus DVE	138,776,107	146,656,589	364,696	1,963,200	0.9824	0.9566	1.0000
03	CITY OF MARYSVILLE	497,558,818	526,851,880	2,018,018	12,179,549			
	Minus DVE	490,509,894	519,475,857	2,018,018	12,179,549	0.9889	0.9629	1.0000
06	CITY OF PORT HURON	835,462,408	889,558,532	14,273,078	34,515,281			
	Minus DVE	828,172,046	881,309,739	14,273,078	34,290,208	0.9868	0.9609	1.0000
07	CITY OF ST. CLAIR	276,621,351	293,008,947	4,360,400	10,132,600			
	Minus DVE	273,735,309	289,959,634	4,360,400	10,131,400	0.9886	0.9626	1.0000
08	CITY OF YALE	47,276,628	49,624,176	886,777	1,416,953			
	Minus DVE	46,032,786	48,299,453	886,777	1,397,653	0.9886	0.9626	1.0000
40	VILLAGE OF CAPAC	48,383,839	51,439,869	223,337	766,500			
	Minus DVE	48,103,420	51,151,881	223,337	766,500	0.9759	0.9503	1.0000
45	VILLAGE OF EMMETT	9,600,080	10,245,605	0	0			
	Minus DVE	9,496,480	10,139,208	0	0	0.9619	0.9366	1.0000

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
LAPEER							
44020	ALMONT COMMUNITY SCHOOLS	57,127,280	61,697,005	204,166	2,370,300	I.C.	I.C.
	Minus DVE	56,462,148	61,013,916	204,166	2,370,300	I.C.	I.C.
	Non-PRE/MBT	5,960,607	7,429,873	136,200	1,166,500	I.C.	I.C.
09	BERLIN TOWNSHIP	57,127,280	61,697,005	204,166	2,370,300		
	Minus DVE	56,462,148	61,013,916	204,166	2,370,300		
	Non-PRE/MBT	5,960,607	7,429,873	136,200	1,166,500		
MACOMB							
50040	ANCHOR BAY SCHOOL DISTRICT	201,319,699	206,902,076	444,517	7,370,576	I.C.	I.C.
	Minus DVE	200,214,626	205,695,477	444,517	7,370,576	I.C.	I.C.
	Non-PRE/MBT	65,906,077	67,797,126	107,995	1,749,800	I.C.	I.C.
12	CASCO TOWNSHIP	46,060,764	48,077,493	151,324	1,740,076		
	Minus DVE	45,889,468	47,901,573	151,324	1,740,076		
	Non-PRE/MBT	20,436,039	20,457,372	51,200	748,400		
23	IRA TOWNSHIP	155,258,935	158,824,583	293,193	5,630,500		
	Minus DVE	154,325,158	157,793,904	293,193	5,630,500		
	Non-PRE/MBT	45,470,038	47,339,754	56,795	1,001,400		
50050	ARMADA AREA SCHOOLS	68,292,595	71,199,978	97,088	1,028,700	I.C.	I.C.
	Minus DVE	67,170,122	70,043,202	97,088	1,024,700	I.C.	I.C.
	Non-PRE/MBT	9,981,667	10,318,004	59,900	676,600	I.C.	I.C.
09	BERLIN TOWNSHIP	44,142,088	46,037,405	88,200	965,600		
	Minus DVE	43,124,529	44,988,375	88,200	961,600		
	Non-PRE/MBT	8,524,611	8,731,733	52,700	615,800		
29	RILEY TOWNSHIP	24,150,507	25,162,573	8,888	63,100		
	Minus DVE	24,045,593	25,054,827	8,888	63,100		
	Non-PRE/MBT	1,457,056	1,586,271	7,200	60,800		
50180	RICHMOND COMMUNITY SCHOOLS	258,096,230	269,385,867	1,579,716	6,674,581	I.C.	I.C.
	Minus DVE	254,828,799	265,990,554	1,574,040	6,674,581	I.C.	I.C.
	Non-PRE/MBT	70,686,894	74,329,188	1,318,485	4,886,481	I.C.	I.C.
05	CITY OF RICHMOND	437,378	546,521	1,200	31,500		
	Non-PRE/MBT	257,144	329,922	1,200	0		
12	CASCO TOWNSHIP	92,476,436	97,660,884	786,810	3,101,781		
	Minus DVE	91,339,402	96,447,651	786,810	3,101,781		
	Non-PRE/MBT	19,121,830	20,426,347	637,851	1,814,181		
16	COLUMBUS TOWNSHIP	165,182,416	171,178,462	791,706	3,541,300		
	Minus DVE	163,052,019	168,996,382	786,030	3,541,300		
	Non-PRE/MBT	51,307,920	53,572,919	679,434	3,072,300		
SANILAC							
76060	BROWN CITY COMM SCHOOL DIST	10,256,005	10,581,653	25,800	64,766	I.C.	I.C.
	Minus DVE	10,101,526	10,423,004	25,800	64,766	I.C.	I.C.
	Non-PRE/MBT	2,194,710	2,302,755	25,800	64,766	I.C.	I.C.
26	LYNN TOWNSHIP	10,256,005	10,581,653	25,800	64,766		
	Minus DVE	10,101,526	10,423,004	25,800	64,766		
	Non-PRE/MBT	2,194,710	2,302,755	25,800	64,766		
76080	CROSWELL LEXINGTON COMM SD	94,076,450	97,919,080	784,418	1,741,600	I.C.	I.C.
	Minus DVE	93,031,317	96,845,731	784,418	1,741,600	I.C.	I.C.
	Non-PRE/MBT	25,839,694	27,565,225	743,458	1,559,600	I.C.	I.C.

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
11	BURTCHVILLE TOWNSHIP	56,573,703	59,952,871	15,300	929,900		
	Minus DVE	55,749,639	59,106,559	15,300	929,900		
	Non-PRE/MBT	16,435,426	17,965,419	14,200	781,300		
21	GRANT TOWNSHIP	34,956,527	35,320,885	768,118	810,500		
	Minus DVE	34,804,578	35,164,834	768,118	810,500		
	Non-PRE/MBT	9,167,216	9,360,055	728,258	778,300		
22	GREENWOOD TOWNSHIP	2,546,220	2,645,324	1,000	1,200		
	Minus DVE	2,477,100	2,574,338	1,000	1,200		
	Non-PRE/MBT	237,052	239,751	1,000	0		
ST. CLAIR							
74010	PORT HURON AREA SCHOOL DIST	2,426,015,820	2,560,470,612	22,425,498	70,453,393		
	Minus DVE	2,398,212,673	2,530,863,095	22,419,943	70,175,520	0.9916	0.9655
	Non-PRE/MBT	815,766,987	872,981,790	5,351,633	36,018,279	0.9944	0.9683
06	CITY OF PORT HURON	835,462,408	889,558,532	14,273,078	34,515,281		
	Minus DVE	828,172,046	881,309,739	14,273,078	34,290,208		
	Non-PRE/MBT	373,053,653	403,462,337	3,896,629	21,507,679		
11	BURTCHVILLE TOWNSHIP	132,749,579	139,307,288	140,564	1,844,476		
	Minus DVE	130,071,120	136,550,021	140,564	1,837,976		
	Non-PRE/MBT	34,937,219	37,160,143	83,200	942,100		
15	CLYDE TOWNSHIP	204,633,040	213,407,988	869,842	2,883,900		
	Minus DVE	202,396,040	211,111,785	868,689	2,883,900		
	Non-PRE/MBT	23,941,595	25,361,184	175,155	1,166,700		
20	FORT GRATIOT TOWNSHIP	580,824,133	608,679,180	4,541,289	15,825,906		
	Minus DVE	574,992,252	602,670,865	4,537,850	15,803,306		
	Non-PRE/MBT	191,353,500	200,621,668	501,301	5,129,500		
21	GRANT TOWNSHIP	38,379,521	41,565,362	217,081	2,095,100		
	Minus DVE	37,660,797	40,846,538	217,081	2,095,100		
	Non-PRE/MBT	4,391,284	5,871,365	51,100	1,613,300		
24	KENOCKEE TOWNSHIP	300,928	304,063	3,200	0		
	Non-PRE/MBT	32,900	28,800	3,200	0		
25	KIMBALL TOWNSHIP	269,667,013	284,495,795	1,184,420	6,299,200		
	Minus DVE	265,622,309	280,229,094	1,184,420	6,289,400		
	Non-PRE/MBT	67,093,167	71,729,213	330,393	2,463,200		
28	PORT HURON TOWNSHIP	342,122,430	359,705,543	1,187,224	6,176,330		
	Minus DVE	337,733,459	355,023,725	1,186,261	6,162,430		
	Non-PRE/MBT	116,538,618	123,681,212	301,855	2,628,000		
31	WALES TOWNSHIP	21,876,768	23,446,861	8,800	813,200		
	Minus DVE	21,263,722	22,817,265	8,800	813,200		
	Non-PRE/MBT	4,425,051	5,065,868	8,800	567,800		
74030	ALGONAC COMMUNITY SCH DIST	941,764,810	988,607,890	1,907,530	10,380,620		
	Minus DVE	932,349,604	978,626,717	1,907,530	10,176,420	0.9867	0.9608
	Non-PRE/MBT	313,307,243	331,887,060	1,272,620	6,212,702	0.9840	0.9581
01	CITY OF ALGONAC	151,837,540	158,987,954	75,533	997,348		
	Minus DVE	149,777,007	156,861,420	75,533	997,348		
	Non-PRE/MBT	41,018,386	43,100,523	59,645	470,548		
14	CLAY TOWNSHIP	667,026,176	701,675,559	1,453,038	8,531,972		

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
	Minus DVE	660,751,548	694,930,123	1,453,038	8,327,772		
	Non-PRE/MBT	239,725,395	254,888,467	1,035,645	5,233,154		
23	IRA TOWNSHIP	122,901,094	127,944,377	378,959	851,300		
	Minus DVE	121,821,049	126,835,174	378,959	851,300		
	Non-PRE/MBT	32,575,823	33,898,070	177,330	509,000		
74040	CAPAC COMMUNITY SCH DISTRICT	380,032,928	401,018,052	1,374,908	8,247,857		
	Minus DVE	374,496,474	395,301,125	1,374,908	8,247,857	0.9900	0.9640
	Non-PRE/MBT	58,971,160	64,565,444	712,467	4,705,432	0.9995	0.9732
(from ST. CLAIR)		376,280,373	396,910,196	1,372,008	8,229,957		
	Minus DVE	370,898,176	391,351,690	1,372,008	8,229,957		
	Non-PRE/MBT	58,603,416	64,190,567	709,567	4,697,932		
(from LAPEER)		3,752,555	4,107,856	2,900	17,900		
	Minus DVE	3,598,298	3,949,435	2,900	17,900		
	Non-PRE/MBT	367,744	374,877	2,900	7,500		
09	BERLIN TOWNSHIP	64,976,520	68,720,641	232,162	1,391,100		
	Minus DVE	63,613,412	67,320,734	232,162	1,391,100		
	Non-PRE/MBT	5,407,725	6,009,975	118,500	664,100		
10	BROCKWAY TOWNSHIP	702,684	721,617	200	300		
	Non-PRE/MBT	5,000	5,100	200	300		
19	EMMETT TOWNSHIP	61,811,067	64,989,558	41,722	911,865		
	Minus DVE	60,637,491	63,753,286	41,722	911,865		
	Non-PRE/MBT	5,476,778	5,826,196	0	167,350		
26	LYNN TOWNSHIP	28,370,813	28,863,901	81,100	82,082		
	Minus DVE	28,207,228	28,695,900	81,100	82,082		
	Non-PRE/MBT	4,398,519	4,530,154	81,100	82,082		
27	MUSSEY TOWNSHIP	110,823,412	117,822,281	755,593	4,146,110		
	Minus DVE	109,494,633	116,457,632	755,593	4,146,110		
	Non-PRE/MBT	18,687,175	21,416,427	440,550	2,827,500		
29	RILEY TOWNSHIP	61,212,038	64,352,329	37,894	932,000		
	Minus DVE	60,139,308	63,250,640	37,894	932,000		
	Non-PRE/MBT	5,916,601	6,617,346	33,394	649,600		
40	VILLAGE OF CAPAC	48,383,839	51,439,869	223,337	766,500		
	Minus DVE	48,103,420	51,151,881	223,337	766,500		
	Non-PRE/MBT	18,711,618	19,785,369	35,823	307,000		
74050	EAST CHINA TWP SCHOOL DIST	2,362,181,347	2,465,576,405	19,850,652	85,988,862		
	Minus DVE	2,336,720,944	2,438,717,819	19,845,979	85,724,362	1.0000	0.9846
	Non-PRE/MBT	740,191,369	797,963,199	12,329,156	54,902,446	1.0000	0.9795
02	CITY OF MARINE CITY	139,800,758	147,708,896	364,696	1,963,200		
	Minus DVE	138,776,107	146,656,589	364,696	1,963,200		
	Non-PRE/MBT	59,169,369	62,781,500	258,693	1,322,600		
03	CITY OF MARYSVILLE	16,574,023	16,672,636	228,500	0		
	Non-PRE/MBT	15,641,223	16,063,536	0	0		
07	CITY OF ST. CLAIR	276,621,351	293,008,947	4,360,400	10,132,600		
	Minus DVE	273,735,309	289,959,634	4,360,400	10,131,400		
	Non-PRE/MBT	91,052,450	100,254,741	761,720	6,589,700		
12	CASCO TOWNSHIP	93,684,147	106,761,327	869,784	11,666,700		

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
	Minus DVE	92,525,466	105,571,366	869,784	11,666,700		
	Non-PRE/MBT	22,785,159	33,028,340	821,200	11,400,600		
13	CHINA TOWNSHIP	489,302,013	512,996,465	7,040,489	22,791,056		
	Minus DVE	484,778,143	508,323,741	7,040,489	22,780,556		
	Non-PRE/MBT	131,250,501	142,481,219	5,315,298	17,058,156		
16	COLUMBUS TOWNSHIP	72,287,835	77,788,774	487,145	4,013,300		
	Minus DVE	71,435,717	76,913,652	487,145	4,013,300		
	Non-PRE/MBT	22,188,840	25,705,048	324,800	3,689,700		
17	COTTRELLVILLE TOWNSHIP	191,844,606	202,413,074	700,495	4,754,916		
	Minus DVE	186,333,004	196,441,634	695,822	4,513,116		
	Non-PRE/MBT	35,219,262	38,437,752	383,166	2,363,700		
18	EAST CHINA TOWNSHIP	693,033,589	701,878,977	4,144,544	23,551,090		
	Minus DVE	689,095,623	697,643,818	4,144,544	23,551,090		
	Non-PRE/MBT	286,424,172	298,889,500	3,599,144	9,772,090		
23	IRA TOWNSHIP	43,495,907	46,203,855	443,900	2,766,000		
	Minus DVE	43,246,639	45,862,020	443,900	2,766,000		
	Non-PRE/MBT	9,777,933	10,135,028	190,600	625,300		
30	ST CLAIR TOWNSHIP	345,537,118	360,143,454	1,210,699	4,350,000		
	Minus DVE	340,220,913	354,672,729	1,210,699	4,339,000		
	Non-PRE/MBT	66,683,135	70,186,535	674,535	2,080,600		
74100	MARYSVILLE PUBLIC SCH DIST	700,413,453	743,800,722	4,815,829	22,073,549		
	Minus DVE	691,094,222	733,931,825	4,815,129	22,068,049	0.9901	0.9641
	Non-PRE/MBT	239,481,362	262,851,089	2,975,654	16,530,300	0.9861	0.9602
03	CITY OF MARYSVILLE	480,984,795	510,179,244	1,789,518	12,179,549		
	Minus DVE	473,935,871	502,803,221	1,789,518	12,179,549		
	Non-PRE/MBT	175,119,797	191,191,706	806,376	8,557,700		
16	COLUMBUS TOWNSHIP	7,030,063	7,575,870	600	325,600		
	Minus DVE	6,890,006	7,432,032	600	325,600		
	Non-PRE/MBT	814,776	1,193,117	600	325,600		
25	KIMBALL TOWNSHIP	92,747,235	99,834,360	2,515,952	6,599,500		
	Minus DVE	91,767,825	98,746,357	2,515,252	6,594,000		
	Non-PRE/MBT	22,372,314	26,968,961	2,095,800	6,067,000		
30	ST CLAIR TOWNSHIP	117,158,384	123,655,010	508,959	2,968,800		
	Minus DVE	116,007,544	122,393,977	508,959	2,968,800		
	Non-PRE/MBT	40,988,779	43,310,632	72,078	1,579,900		
31	WALES TOWNSHIP	2,492,976	2,556,238	800	100		
	Non-PRE/MBT	185,696	186,673	800	100		
74120	MEMPHIS COMMUNITY SCHOOLS	317,892,812	330,401,328	5,503,868	10,224,952		
	Minus DVE	312,085,058	324,104,348	5,503,868	9,954,652	1.0000	0.9759
	Non-PRE/MBT	80,346,344	83,081,037	5,079,645	7,939,552	1.0000	1.0017
(from ST. CLAIR)		242,007,060	252,062,287	5,291,523	9,566,400		
	Minus DVE	237,007,365	246,595,180	5,291,523	9,296,100		
	Non-PRE/MBT	56,632,842	58,730,646	4,971,400	7,445,200		
(from MACOMB)		75,885,752	78,339,041	212,345	658,552		
	Minus DVE	75,077,693	77,509,168	212,345	658,552		
	Non-PRE/MBT	23,713,502	24,350,391	108,245	494,352		

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
04	CITY OF MEMPHIS	9,749,825	9,952,199	60,600	0		
	Non-PRE/MBT	2,684,120	2,882,879	55,100	0		
16	COLUMBUS TOWNSHIP	17,248,113	18,047,311	2,930,100	3,670,900		
	Minus DVE	17,116,352	17,911,993	2,930,100	3,670,900		
	Non-PRE/MBT	12,382,674	12,853,616	2,930,100	3,652,700		
24	KENOCKEE TOWNSHIP	1,668,054	1,760,027	7,400	70,300		
	Non-PRE/MBT	541,926	605,200	7,400	70,300		
25	KIMBALL TOWNSHIP	185,621	190,632	0	0		
	Minus DVE	114,162	117,244	0	0		
	Non-PRE/MBT	0	0	0	0		
29	RILEY TOWNSHIP	86,217,934	90,052,107	287,472	1,684,700		
	Minus DVE	83,832,671	87,602,452	287,472	1,684,700		
	Non-PRE/MBT	10,565,796	11,239,669	70,400	552,400		
31	WALES TOWNSHIP	126,937,513	132,060,011	2,005,951	4,140,500		
	Minus DVE	124,526,301	129,251,265	2,005,951	3,870,200		
	Non-PRE/MBT	30,458,326	31,149,282	1,908,400	3,169,800		
74130	YALE PUBLIC SCHOOLS	579,269,709	657,511,205	3,005,407	64,969,035		
	Minus DVE	571,933,790	649,618,699	3,005,407	64,944,535	0.9993	0.9731
	Non-PRE/MBT	135,564,945	151,384,471	1,638,013	14,566,582	1.0000	0.9789
(from ST. CLAIR)		572,943,929	651,016,241	2,995,207	64,952,835		
	Minus DVE	565,715,481	643,234,107	2,995,207	64,928,335		
	Non-PRE/MBT	134,815,784	150,616,650	1,627,813	14,550,382		
(from SANILAC)		6,325,780	6,494,964	10,200	16,200		
	Minus DVE	6,218,309	6,384,592	10,200	16,200		
	Non-PRE/MBT	749,161	767,821	10,200	16,200		
08	CITY OF YALE	47,276,628	49,624,176	886,777	1,416,953		
	Minus DVE	46,032,786	48,299,453	886,777	1,397,653		
	Non-PRE/MBT	17,897,161	19,398,246	58,826	1,028,500		
10	BROCKWAY TOWNSHIP	84,243,909	87,907,033	29,414	484,900		
	Non-PRE/MBT	14,729,903	15,356,618	18,429	129,700		
15	CLYDE TOWNSHIP	26,901,033	28,621,760	80,456	433,500		
	Minus DVE	26,269,935	27,947,595	80,456	433,500		
	Non-PRE/MBT	3,201,726	3,497,694	8,700	146,600		
19	EMMETT TOWNSHIP	42,848,134	45,316,894	69,500	590,200		
	Minus DVE	42,689,834	45,154,320	69,500	590,200		
	Non-PRE/MBT	4,566,547	4,843,152	0	0		
21	GRANT TOWNSHIP	18,534,688	19,373,391	216,347	441,000		
	Minus DVE	17,760,620	18,578,426	216,347	441,000		
	Non-PRE/MBT	2,015,245	1,974,316	44,800	21,800		
22	GREENWOOD TOWNSHIP	183,024,686	242,512,424	1,519,430	59,061,800		
	Minus DVE	181,850,943	241,026,979	1,519,430	59,061,800		
	Non-PRE/MBT	61,159,051	72,736,312	1,396,157	12,164,100		
24	KENOCKEE TOWNSHIP	114,198,935	118,944,318	149,283	1,928,600		
	Minus DVE	112,282,560	116,971,009	149,283	1,923,400		
	Non-PRE/MBT	17,751,059	18,448,531	59,101	532,500		
26	LYNN TOWNSHIP	28,196,492	29,874,456	27,200	533,582		

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County: **ST. CLAIR**

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
	Minus DVE	27,595,364	29,257,101	27,200	533,582		
	Non-PRE/MBT	6,513,011	7,110,553	27,200	524,682		
29	RILEY TOWNSHIP	877,619	866,557	2,200	200		
	Non-PRE/MBT	512,676	526,515	0	0		
31	WALES TOWNSHIP	17,241,725	17,729,627	14,600	62,100		
	Minus DVE	16,615,431	17,086,426	14,600	62,100		
	Non-PRE/MBT	2,917,124	2,968,934	14,600	2,500		
45	VILLAGE OF EMMETT	9,600,080	10,245,605	0	0		
	Minus DVE	9,496,480	10,139,208	0	0		
	Non-PRE/MBT	3,555,985	3,755,779	0	0		

Michigan Department of Treasury
612 (Rev. 02-23)

L-4028 IC

2026 Millage Reduction Fraction Computation

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

County **ST. CLAIR**

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							
	Not in CC	689,168,259	717,685,659	3,135,705	19,250,523		
	Minus DVE	681,808,538	710,011,884	3,130,029	19,246,523	1.0000	0.9825
	ST. CLAIR	7,631,685,127	8,069,047,173	58,671,347	271,679,716		
	Minus DVE	7,541,815,072	7,973,654,460	58,660,419	270,632,843	0.9977	0.9715
	(from ST. CLAIR)	7,621,606,792	8,058,444,353	58,658,247	271,645,616		
	Minus DVE	7,531,998,465	7,963,320,433	58,647,319	270,598,743		
	(from LAPEER)	3,752,555	4,107,856	2,900	17,900		
	Minus DVE	3,598,298	3,949,435	2,900	17,900		
	(from SANILAC)	6,325,780	6,494,964	10,200	16,200		
	Minus DVE	6,218,309	6,384,592	10,200	16,200		
INTERMEDIATE SCHOOLS							
	ST CLAIR CO RESA	7,707,570,879	8,147,386,214	58,883,692	272,338,268		
	Minus DVE	7,692,778,517	8,129,502,669	59,085,109	271,949,947	0.9977	0.9715
	(from ST. CLAIR)	7,621,606,792	8,058,444,353	58,658,247	271,645,616		
	Minus DVE	7,531,998,465	7,963,320,433	58,647,319	270,598,743		
	(from LAPEER)	3,752,555	4,107,856	2,900	17,900		
	Minus DVE	3,598,298	3,949,435	2,900	17,900		
	(from SANILAC)	6,325,780	6,494,964	10,200	16,200		
	Minus DVE	6,218,309	6,384,592	10,200	16,200		
	(from MACOMB)	75,885,752	78,339,041	212,345	658,552		
	Minus DVE	150,963,445	155,848,209	424,690	1,317,104		
	SANILAC CO ISD	104,332,455	108,500,733	810,218	1,806,366		
	Minus DVE	103,132,843	107,268,735	810,218	1,806,366	I.C.	I.C.
	LAPEER CO ISD	57,127,280	61,697,005	204,166	2,370,300		
	Minus DVE	56,462,148	61,013,916	204,166	2,370,300	I.C.	I.C.
	MACOMB CO ISD	527,708,524	547,487,921	2,121,321	15,073,857		
	Minus DVE	522,213,547	541,729,233	2,115,645	15,069,857	I.C.	I.C.
AUTHORITIES							
	CITY OF PT HURON DDA	61,093,745	62,917,838	2,230,279	3,135,500		
	Minus DVE	60,578,593	62,388,778	2,230,279	3,135,500	1.0000	0.9847