

## 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 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 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 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.

County	<b>JACKSON</b>
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Code Number	Taxing Jurisdiction (1)	2024 Taxable Value as of 04/09/24	2025 Taxable Value as of 03/13/25	Taxable Value of Losses	Taxable Value of Additions	2025 Millage Reduction Fraction (2)
38	JACKSON COUNTY	6,052,221,900	6,418,399,811	57,608,551	201,210,096	0.9941
	<b>TOWNSHIPS</b>					
01	*BLACKMAN TOWNSHIP	641,662,369	668,630,382	8,973,008	23,559,902	1.0000
02	*COLUMBIA TOWNSHIP	558,989,479	582,663,074	8,240,428	11,345,500	0.9939
03	CONCORD TOWNSHIP	105,019,411	112,968,025	219,730	2,804,584	0.9808
04	*GRASS LAKE TOWNSHIP	355,536,978	368,711,020	5,749,041	6,540,635	0.9958
05	*HANOVER TOWNSHIP	187,119,767	199,705,455	816,637	5,216,674	0.9876
06	HENRIETTA TOWNSHIP	184,737,401	196,075,074	283,476	4,629,553	0.9933
07	*LEONI TOWNSHIP	547,389,216	572,966,321	5,286,554	14,352,104	1.0000
08	LIBERTY TOWNSHIP	173,216,325	182,509,393	331,856	2,372,400	0.9895
09	*NAPOLEON TOWNSHIP	300,915,679	314,825,537	1,736,504	5,265,789	0.9964
10	NORVELL TOWNSHIP	177,441,050	186,974,430	639,153	2,789,638	0.9897
11	PARMA TOWNSHIP	119,718,235	175,849,538	8,938,575	53,639,723	0.9346
12	PULASKI TOWNSHIP	76,001,039	79,012,268	219,824	1,470,158	1.0000
13	RIVES TOWNSHIP	174,057,822	184,906,621	740,281	5,489,582	0.9959
14	SANDSTONE TOWNSHIP	172,214,147	180,541,792	1,010,144	3,180,760	0.9952
15	*SPRING ARBOR TOWNSHIP	273,427,866	289,247,747	306,070	3,820,415	0.9866
16	SPRINGPORT TOWNSHIP	83,536,525	86,970,203	218,435	1,077,860	1.0000
17	*SUMMIT TOWNSHIP	848,647,509	893,786,879	1,532,106	10,277,216	0.9885
18	TOMPKINS TOWNSHIP	139,300,904	151,744,840	4,895,752	13,102,177	0.9995
19	WATERLOO TOWNSHIP	163,049,418	172,812,051	345,876	3,300,190	0.9896
	<b>CITY</b>					
51	*CITY OF JACKSON	770,240,760	817,499,161	7,125,101	26,975,236	0.9953

(1) See "New Instructions for Local School Districts" contained in the instructions for L-4025.

(2) If this calculation results in a number greater than 1.0000, enter 1.0000.

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<b>VILLAGES</b>						
41	*VILLAGE OF BROOKLYN	51,898,475	56,845,041	54,169	3,081,500	0.9942
42	VILLAGE OF CEMENT CITY	1,675,833	1,711,636	100	22,600	IC
43	VILLAGE OF CONCORD	31,609,566	33,571,463	20,893	403,751	0.9819
44	VILLAGE OF GRASS LAKE	41,710,899	44,127,139	70,703	1,006,687	0.9956
45	VILLAGE OF HANOVER	10,184,947	10,315,207	437,940	212,900	0.9947
46	VILLAGE OF PARMA	24,857,013	26,958,987	7,347	1,078,025	0.9899
47	VILLAGE OF SPRINGPORT	11,737,522	12,503,700	11,994	608,600	1.0000
<b>SCHOOLS</b>						
38040	*COLUMBIA SCHOOLS	703,435,705	734,431,024	8,621,131	13,129,789	IC
38080	CONCORD SCHOOLS	199,917,839	211,714,261	330,691	3,854,606	0.9900
38090	*EAST JACKSON SCHOOLS	300,724,660	311,181,461	3,873,112	6,615,479	1.0000
38050	*GRASS LAKE SCHOOLS	405,608,353	421,411,815	5,950,696	7,666,551	IC
38100	*HANOVER-HORTON SCHOOLS	327,699,118	347,535,130	1,138,140	6,873,032	IC
38170	*JACKSON PUBLIC SCHOOLS	1,588,642,649	1,672,848,351	9,451,074	38,363,262	0.9961
38120	*MICHIGAN CENTER SCHOOLS	275,913,924	290,163,671	1,800,670	7,087,721	0.9984
38130	NAPOLEON SCHOOLS	387,133,779	406,367,925	1,793,956	6,677,307	IC
38140	NORTHWEST SCHOOLS	829,624,283	880,449,605	12,225,243	37,806,407	IC
38150	SPRINGPORT SCHOOLS	179,724,561	214,302,430	3,782,720	27,964,262	IC
38020	VANDERCOOK LAKE SCHOOLS	129,480,743	136,659,100	257,648	1,093,100	0.9828
38010	*WESTERN SCHOOLS	477,508,423	513,832,817	2,333,242	21,361,568	0.9948
13010	MARSHALL/ALBION SCHOOLS	21,988,531	33,911,560	5,287,428	16,498,992	IC
13080	HOMER SCHOOLS	2,202,840	2,313,425	0	7,400	IC
30030	JONESVILLE SCHOOLS	1,425,076	1,507,063	2,500	44,000	IC

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30040	LITCHFIELD SCHOOLS	5,079,753	5,297,837	317	76,700	IC
30050	NORTH ADAMS SCHOOLS	1,152,915	1,215,742	0	28,000	IC
33200	STOCKBRIDGE SCHOOLS	112,300,696	118,189,483	19,470	1,560,513	IC
33100	LESLIE SCHOOLS	42,786,658	44,703,727	418,101	1,003,506	IC
46020	ADDISON SCHOOLS	315,908	324,503	300	0	IC
81040	CHELSEA SCHOOLS	56,177,551	60,237,083	322,012	1,929,448	IC
81080	MANCHESTER SCHOOLS	3,357,935	3,585,360	100	1,600	IC
	<b>INTERMEDIATE SCHOOL DISTRICTS</b>					
13000	CALHOUN ISD	24,191,371	36,224,985	5,287,428	16,506,392	IC
30000	HILLSDALE ISD	7,657,744	8,020,642	2,817	148,700	IC
33000	INGHAM ISD	155,087,354	162,893,210	437,571	2,564,019	IC
38000	JACKSON ISD	5,805,414,037	6,140,897,590	51,558,323	178,493,084	IC
46000	LENAWEE ISD	315,908	324,503	300	0	IC
81000	WASHTENAW ISD	59,535,486	63,822,443	322,112	1,931,048	IC
	<b>AUTHORITIES</b>					
---	JACKSON DDA	105,861,645	111,696,346	1,254,250	6,551,300	1.0000
---	JACKSON COMMUNITY COLLEGE	6,052,221,900	6,418,399,811	57,608,551	201,210,096	0.9941
---	JACKSON DISTRICT LIBRARY	6,052,221,900	6,418,399,811	57,608,551	201,210,096	0.9941
---	STOCKBRIDGE AREA EMERGENCY SERVICES AUTHORITY	163,049,418	172,812,051	345,876	3,300,190	IC
---	JACKSON AREA TRANSIT AUTHORITY	770,240,760	817,499,161	7,125,101	26,975,236	0.9953

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38040	*COLUMBIA SCHOOLS	237,293,110	252,893,368	839,465	7,020,658	IC
38080	CONCORD SCHOOLS	36,975,068	40,298,501	50,651	2,590,985	1.0000
38090	*EAST JACKSON SCHOOLS	128,862,657	134,114,294	1,468,043	5,124,763	1.0000
38050	*GRASS LAKE SCHOOLS	77,596,584	81,694,440	1,968,311	3,663,931	IC
38100	*HANOVER-HORTON SCHOOLS	71,980,069	78,734,984	258,778	3,811,000	IC
38170	*JACKSON PUBLIC SCHOOLS	617,812,479	652,548,264	3,284,515	22,456,358	1.0000
38120	*MICHIGAN CENTER SCHOOLS	76,555,407	82,671,828	139,804	3,614,132	0.9965
38130	NAPOLEON SCHOOLS	86,108,320	92,155,352	457,887	3,847,923	IC
38140	NORTHWEST SCHOOLS	253,373,136	272,580,081	3,848,557	13,521,979	IC
38150	SPRINGPORT SCHOOLS	66,430,727	77,226,143	540,245	5,033,552	IC
38020	VANDERCOOK LAKE SCHOOLS	32,616,280	34,561,179	70,600	616,900	0.9885
38010	*WESTERN SCHOOLS	132,421,609	144,479,163	613,359	5,837,536	0.9802
13010	MARSHALL/ALBION SCHOOLS	4,803,905	4,902,117	10,300	30,700	IC
13080	HOMER SCHOOLS	255,115	269,032	0	7,400	IC
30030	JONESVILLE SCHOOLS	122,755	123,874	2,500	3,500	IC
30040	LITCHFIELD SCHOOLS	1,117,440	1,213,608	0	76,700	IC
30050	NORTH ADAMS SCHOOLS	667,670	715,460	0	28,000	IC
33200	STOCKBRIDGE SCHOOLS	25,856,688	27,073,836	19,470	763,630	IC
33100	LESLIE SCHOOLS	15,534,349	16,188,132	343,961	835,006	IC
46020	ADDISON SCHOOLS	129,261	132,071	300	0	IC
81040	CHELSEA SCHOOLS	12,637,922	14,054,527	16,237	787,300	IC
81080	MANCHESTER SCHOOLS	270,232	278,585	100	1,600	IC

**NOTE: This page is for school non-homestead figures only. Use it only for millage reduction calculations.**