



**BERRIEN COUNTY**  
**EQUALIZATION DEPARTMENT**  
EQUALIZING VALUATIONS OF GOVERNMENTAL UNITS

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Warren Parrish  
DIRECTOR

Katherine Bauer  
DEPUTY DIRECTOR

**TO:** Taxing Unit Officials

**FROM:** Warren Parrish – Berrien County Equalization Director

**RE:** Annual Tax Rate Request

**Enclosed:**

- **Millage Reduction Fraction Calculations Worksheet (L-4034)**
- **Sample Tax Rate Request Form (L-4029)**

*The sample L-4029 was voluntarily provided by Berrien County Equalization as a courtesy. There is no requirement for the Equalization Department to prepare L-4029s for other taxing units nor is it guaranteed that sample L-4029s will be provided by the Equalization Department in the future. It is critical for taxing unit officials to independently have a comprehensive understanding of the L-4029.*

**What is an L-4034?**

The L-4034 is a tool to assist in the calculation of the 4 different millage reductions. The form describes which types of rollbacks apply to each taxing unit and displays the calculations involved.

**Where do the values come from?**

The values used are defined under Michigan Compiled Law 211.34d. The compilation of the values is done annually on forms L-4028 (612) and L-4028IC (613). Said forms can be found on the Berrien County Equalization website:

<https://www.berriencounty.org/Archive.aspx?AMID=81>

**What is an L-4029?**

The L-4029 is necessary to approve and communicate which tax rates should be used. Filing of the L-4029 is mandatory and is issued under the authority of MCL Sections 211.24e, 211.34, and 211.34d.

**Who is responsible for preparing and filing the L-4029?**

**Each taxing unit is 100% responsible for their L-4029 and its contents.** Further, the L-4029 must be certified by authorized representatives of each taxing unit.

**How does one complete and submit the L-4029?**

The L-4029 comes with instructions and the top of the form lists where it should be submitted. Further, some helpful resources are linked below.

**Resources:**

- [2022 Michigan State Tax Commission Bulletin on Millage Requests and Rollbacks](#)
- [Blank L-4029 form with instructions](#)
- [Michigan Dept. of Treasury guide to filling out the L-4029](#)
- [Truth in Taxation Notice form L-4297](#)

Respectfully,

Warren Parrish  
269-983-7111 ext 8254

## 2022 Millage Reduction Fraction Calculations Worksheet Including Millage Reduction Fraction Calculations Not Specifically Assigned to the County Equalization Director by Law

County <b>Berrien</b>	Taxing Jurisdiction <b>Pipestone Twp</b>
2021 Total Taxable Value.....	<u>81,963,885</u>
Losses.....	<u>2,917,638</u>
Additions.....	<u>7,570,800</u>
2022 Total Taxable Value Based on SEV.....	<u>89,099,783</u>
2022 Total Taxable Value Based on Assessed Value (A.V.).....	<u>89,099,783</u>
2022 Total Taxable Value Based on CEV.....	<u>89,099,783</u>

**NOTE:** The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

**1. Section 211.34d, MCL, "Headlee" (for each unit of local government)**

2022 Millage Reduction Fraction (Headlee). Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, line through and enter 1.0000.

$$\frac{(2021 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of 1.033}}{(2021 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \frac{(81,963,885 - 2,917,638) \times 1.033}{89,099,783 - 7,570,800} = \frac{81,654,773}{81,528,983} \quad \mathbf{1.0015} \quad \mathbf{1.0000}$$

See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions.  
See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

**2a. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2022 only)**

2022 Rollback Fraction (Truth in Assessing)  
Round to 4 decimal places in the conventional manner.

$$\frac{(2022 \text{ Total Taxable Value Based on Assessed Value for all Classes})}{(2022 \text{ Total Taxable Value Based on SEV for all Classes})} = \frac{89,099,783}{89,099,783} \quad \mathbf{1.0000}$$

See 2022 State Tax Commission Bulletin for more information regarding this calculation.

**2b. Section 211.34, MCL, "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2022 only)**

2022 Rollback Fraction (Truth in County Equalization)  
Round to 4 decimal places in the conventional manner.

$$\frac{(2022 \text{ Total Taxable Value Based on CEV for all Classes})}{(2022 \text{ Total Taxable Value Based on SEV for all Classes})} = \frac{89,099,783}{89,099,783} \quad \mathbf{1.0000}$$

See 2022 State Tax Commission Bulletin for more information regarding this calculation.

**3. Section 211.24e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2021 only).**

2022 Base Tax Rate Fraction (Truth in Taxation)  
Round to 4 decimal places in the conventional manner.

$$\frac{(2021 \text{ Total Taxable Value} - \text{Losses})}{(2022 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \frac{81,963,885 - 2,917,638}{89,099,783 - 7,570,800} = \frac{79,046,247}{81,528,983} \quad \mathbf{0.9695}$$

Use the same amounts for additions and losses as were used for the 211.34d ("Headlee") rollback.

**NOTE:** The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2021 Operating Rate levied.

**2022 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2022)

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 <b>Berrien</b>	2022 Taxable Value of ALL Properties in the Unit as of 04/01/2022 <b>89,099,783</b>
Local Government Unit Requesting Millage Levy <b>Pipestone Twp</b>	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

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 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d 'Headlee'	(6) 2022 Current Year 'Headlee' Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d 'Headlee'	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Operating	N/A	1.0000	0.8793	1.0000	0.8793	1.0000	0.8793			unlimited
Voted	Fire	Aug-22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	pending	pending	Dec-25

Prepared by	Telephone Number	Title of Preparer	Date
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**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).

<b>Local School District Use Only. Complete if requesting millage to be levied. See 2022 STC Bulletin for instructions on completing this section.</b>	
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	

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> 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).