

2023 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN SAGINAW COUNTY

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2023 Personal Property Value Change
73	73110	CHESANING UNION SCHOOLS	(4,396,598.00)
73	73170	BIRCH RUN AREA SCHOOLS	855,780.00
73	73190	FRANKENMUTH SCHOOL DISTRICT	2,786,600.00
73	73200	FREELAND COMMUNITY SCHOOL DISTRICT	3,317,500.00
73	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	94,867,400.00
73	73230	MERRILL COMMUNITY SCHOOLS	(26,723,300.00)
73	73000	SAGINAW ISD	195,365,375.00
73	09600	DELTA COMMUNITY COLLEGE	826,923,828.00

2023 Personal Property Inter-County Summary Report (PPSR-IC)
Totals for Inter-County Municipalities
For 2023 Millage Rate and Personal Property Tax (PPT) Reimbursement Calculations

All submissions must be in Excel format.

The 2023 PPSR-IC is to be used by the county for reporting personal property taxable values for each inter-county municipality (i.e. municipalities that exist in multiple counties).

The county responsible for calculating the millage reduction fraction (MRF) is also responsible for compiling, and reporting to Treasury, the total taxable values of the inter-county municipalities.

INSTRUCTIONS FOR PP VALUES WORKSHEET

For each of the worksheets listed below, complete the following tasks:

Worksheet 1: *PP Values - Co/Twp/City/Vlg*

Worksheet 2: *PP Values - SD | ISD | CC*

Worksheet 3: *PP Values - Local Authorities*

1) Review Pre-Populated Municipalities

If a municipality has been omitted from the PPSR-IC, please contact the Michigan Department of Treasury (Treasury) so that a revised copy of the PPSR-IC can be provided for completion. (See contact information at end of instructions.)

2) Review Pre-Populated 2013, 2014, and 2015 Personal Property Taxable Values*

The 2013, 2014, and 2015 personal property taxable values should be the taxable values as of June 20, 2015, unless the taxable values have been modified due to a municipality boundary change or a property reclassification.

The LCSA Act, as amended, requires the 2013, 2014, and 2015 taxable values to be modified due to a municipality boundary change or a property reclassification.

Modification of 2013, 2014, and 2015 Personal Property Taxable Values due to a Boundary Change

For property that was assessed in 2013, 2014, or 2015 in a municipality other than the one in which it is assessed in 2023, complete the following:

- (i) modify the pre-populated 2013, 2014, and/or 2015 taxable values accordingly, and
- (ii) record the modifications of the affected municipalities in the "PERSONAL PROPERTY BOUNDARY CHANGE" columns as a positive number, and
- (iii) complete [Form 5658](#) and submit to Treasury no later than March 31, 2024. (See Form 5658 Information below.)

Modification of 2013, 2014, and 2015 Personal Property Taxable Values due to Reclassification

For property that was classified in 2013, 2014, or 2015 as commercial personal or industrial personal, but in 2023 is classified as real or utility personal, complete the following:

- (i) modify the pre-populated 2013, 2014, and/or 2015 taxable values by excluding the property's 2013, 2014, and/or 2015 taxable values from the totals, and
- (ii) record the modifications of the affected municipalities in the "PERSONAL PROPERTY RECLASSIFICATION" columns as a positive number, and
- (iii) complete [Form 5658](#) and submit to Treasury no later than March 31, 2024. (See Form 5658 Information below.)

Note: The taxable values reported in the "PERSONAL PROPERTY BOUNDARY CHANGE" or "PERSONAL PROPERTY RECLASSIFICATION" columns should only account for year-over-year modifications.

Form 5658 Information:

To be included in the PPT reimbursement calculations, modifications to the 2013, 2014, and 2015 personal

property taxable values must be reported to Treasury on [Form 5658 - Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations](#) no later than **March 31, 2024**.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2023 and February 2024, Treasury must receive Form 5658 by June 7, 2023.

If Treasury receives Form 5658 between June 7, 2023, and March 31, 2024, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2023 and February 2024, then they will be included in the calculation of the PPT reimbursements distributed in May 2024.

3) Report 2023 Personal Property Taxable Values*

The 2023 personal property taxable values should be the taxable values **as of May 10, 2023**, unless the taxable values have been modified due to a property reclassification.

The LCSA Act, as amended, requires the 2023 taxable values to be modified due to a property reclassification.

Modification of 2023 Personal Property Taxable Value due to Reclassification

For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2023 is classified as commercial personal or industrial personal, complete the following:

- (i) modify the 2023 taxable values by excluding the property's 2023 taxable values from the totals, and
- (ii) record the modifications of the affected municipalities in the "2023 PERSONAL PROPERTY RECLASSIFICATION" column as a positive number.

*All reported taxable values must include any Renaissance Zone or MCL 211.7d (i.e. housing for elderly or disabled families) personal property taxable values for the requested classifications.

INSTRUCTIONS FOR PP VALUE CHANGE SUMMARY WORKSHEET

- 1) After the county equalization director has certified the 2023 PPSR-IC in the section below, the *PP Value Change Summary* worksheet will be populated with the 2023 personal property value change for each inter-county municipality.
- 2) The county equalization director should provide a copy of the *PP Value Change Summary* worksheet to each inter-county municipality to assist them in calculating debt millages and budgeting for the 2023 PPT reimbursements.

CERTIFICATION

In accordance with 2014 Public Act 86, the County Equalization Director hereby certifies to Treasury that the reported taxable values are the taxable values as reported by assessors to equalization.

Denise M Joseph
County Equalization Director's Name

790-5260
Phone Number

5/30/2023
Date

Note: Treasury will not accept an uncertified Personal Property Inter-County Summary Report.

SUBMISSIONS

Please submit this Excel file by **June 7, 2023** to: Treasury at TreasORTAPPT@michigan.gov.

Thank you in advance for your cooperation.

QUESTIONS

If you have any questions about this workbook, contact Treasury's Revenue Sharing and Grants Division at: 517-335-7484 or TreasORTAPPT@michigan.gov.

73		2023 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 1					Ad Valorem Roll 2013 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll 2013 Taxable Value from the IFT Roll for each municipality listed		2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for Help	2013 PERSONAL PROPERTY RECLASSIFICATION Click for Help
SAGINAW COUNTY							2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE		
County Code	Taxing Unit Code	Name of County, Township, City, or Village	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR IC to Treasury								

73		2023 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 1					Ad Valorem Roll 2014 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll 2014 Taxable Value from the IFT Roll for each municipality listed		2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE Click for Help	2014 PERSONAL PROPERTY RECLASSIFICATION Click for Help
SAGINAW COUNTY							2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2014 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE		
County Code	Taxing Unit Code	Name of County, Township, City, or Village		Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury							

73		2023 Personal Property IC Summary Report						2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 2						Ad Valorem Roll 2013 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll 2013 Taxable Value from the IF Roll for each municipality listed		2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for info	2013 PERSONAL PROPERTY RECLASSIFICATION Click for info
SAGINAW COUNTY								2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2013 IF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2013 IF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE			
County Code	Taxing Unit Code	Name of School District, SD, or CC	Taxing Unit Type	Associated SD Code	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								
73	73110	CHESWASCONG WILSON SCHOOLS	SD	73000	K	SAGINAW	6,989,292	1,087,200	0	112,000	0	8,098,292	0	0
73	73110	SHAW RUN JAMES SCHOOLS	SD	73000	K	SAGINAW	13,623,780	139,000	0	0	0	13,762,780	0	0
73	73110	FRANKENMUTH SCHOOL DISTRICT	SD	73000	K	SAGINAW	17,619,100	1,089,700	148,000	0	0	18,856,800	0	0
73	73100	PREBLE AND COMMUNITY SCHOOLS DISTRICT	SD	73000	K	SAGINAW	3,365,100	1,020,000	0	1,020,000	0	5,405,100	0	0
73	73210	HEALDICK PUBLIC SCHOOLS DISTRICT	SD	73000	K	SAGINAW	5,440,100	84,400	0	0	0	5,524,500	0	0
73	73130	NORFOLK COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,814,100	6,040,000	0	1,178,000	0	13,032,100	0	0
73	73000	SAGINAW SD	SD	73000	K	SAGINAW	189,108,732	213,816,200	148,000	15,024,000	0	418,052,882	0	0
73	00000	SOUTH COMMUNITY COLLEGE	CC		K	SAGINAW	309,468,863	1,003,654,123	148,000	152,445,100	967,000	3,474,679,126	0	0

73		2023 Personal Property IC Summary Report						2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS							
County Code		Worksheet 2						Ad Valorem Roll 2014 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll 2014 Taxable Value from the IF Roll for each municipality listed		2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE Click for info	2014 PERSONAL PROPERTY RECLASSIFICATION Click for info	
SAGINAW COUNTY								2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 IF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 IF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE				
County Code	Taxing Unit Code	Name of School District, SD, or CC	Taxing Unit Type	Associated SD Code	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury									
73	73110	CHESWING LUTHER SCHOOLS	SD	73000	K	SAGINAW	5,586,800	3,116,300	0	100,000	0	9,703,100	0	0	0
73	73110	SHAW RUN AREA SCHOOLS	SD	73000	K	SAGINAW	10,893,000	335,300	0	13,459	0	13,988,300	0	0	0
73	73100	FRANKENMUTH SCHOOL DISTRICT	SD	73000	K	SAGINAW	15,729,410	3,050,300	0	3,251,600	0	19,031,310	0	0	0
73	73000	PREALONE COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	6,545,050	294,300	0	66,500	0	6,905,850	0	0	0
73	73210	HEALOCK PUBLIC SCHOOL DISTRICT	SD	73000	K	SAGINAW	5,383,300	83,335,300	0	3,607,100	0	91,825,600	0	0	0
73	73130	NORRIS COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	3,575,710	6,114,000	0	7,691,100	0	13,676,810	0	0	0
73	73000	SAGINAW SD	SD	73000	K	SAGINAW	170,473,810	194,179,200	0	15,899,670	0	369,752,680	0	0	0
73	00000	SOUTH COMMUNITY COLLEGE	CC		K	SAGINAW	208,673,500	974,137,000	0	117,476,000	967,100	3,481,285,600	0	0	0

73		2023 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 3					Ad Valorem Roll 2013 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll 2013 Taxable Value from the IFT Roll for each municipality listed		2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for help	2013 PERSONAL PROPERTY RECLASSIFICATION Click for help
SAGINAW COUNTY							2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE		
County Code	Taxing Unit Code	Name of Authority	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								

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SAGINAW COUNTY							2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2014 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE		
County Code	Taxing Unit Code	Name of Authority	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								

For Informational Purposes and the Michigan Department of Treasury's Use.

PrimaryLoc	PrimaryLoc	LocalUnitN	LocalUnitN	MillageRate	PrimaryCo	ISOCode	ReportWor	CPP_2013	IPP_2013	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUNE	PP_RECLAS	CPP_2014	IPP_2014	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUNE	PP_RECLAS	CPP_2015	IPP_2015	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUNE	PP_RECLAS	CPP_CY	IPP_CY	IFT_CPP_C1	IFT_IPP_C1	IFT_REP_RI	TOTAL_C1	PP_RECLAS	PPVC_C1
73	73110	CHESAMINI SCHOOL DI	SAGINAW	73000	WORKSHEI	6369702	1067700	0	112300	0	7549702	0	0	5584800	1316300	0	320700	0	7221800	0	0	4416000	1551700	0	314400	0	6282100	0	0	2783000	9163300	0	0	0	11946300	0	-4396598		
73	73170	BIRCH RUN SCHOOL DI	SAGINAW	73000	WORKSHEI	12521780	159600	0	101400	0	12782780	0	0	10893000	155100	0	113450	0	11161550	0	0	11752600	155100	0	105900	0	12013600	0	0	11630000	297000	0	0	0	11927000	0	855780		
73	73190	FRANKEN SCHOOOL DI	SAGINAW	73000	WORKSHEI	17693300	1989700	146050	1394750	0	21223800	0	0	15799450	1950500	0	1255300	0	19005250	0	0	18613200	2233400	0	1540300	0	22386900	0	0	17631200	806000	0	0	0	18437200	0	2786600		
73	73200	FREELAND SCHOOL DI	SAGINAW	73000	WORKSHEI	5384350	1006500	0	1003850	0	7394700	0	0	4543050	994300	0	864250	0	6401600	0	0	4543300	856400	0	496650	0	5896350	0	0	3628700	448500	0	0	0	4077200	0	3317500		
73	73210	HEMLOCK SCHOOL DI	SAGINAW	73000	WORKSHEI	5849100	94402500	0	3076000	0	1036E+08	0	0	5383200	83530500	0	3007100	0	91920800	0	0	4915200	79402200	0	3839950	0	88156450	0	0	2119100	6341100	0	0	0	8460200	0	94867400		
73	73230	MERRILL C SCHOOL DI	SAGINAW	73000	WORKSHEI	1818950	8504600	0	3178850	0	13502400	0	0	1555750	8714000	0	2803700	0	13073450	0	0	1640750	9257500	0	2524600	0	13422850	0	0	2960400	37265300	0	0	0	40225700	0	-2.7E+07		
73	73000	SAGINAW I INTERMED	SAGINAW	73000	WORKSHEI	1.9E+08	2.14E+08	146050	15925050	0	4.19E+08	0	0	1.7E+08	1.94E+08	0	15999075	0	3.8E+08	0	0	1.73E+08	1.81E+08	0	21062795	0	3.75E+08	0	0	1.59E+08	64726100	0	709250	0	2.24E+08	0	1.95E+08		
73	09600	DELTA COA COMMUNI	SAGINAW		WORKSHEI	3.39E+08	1E+09	146050	1.32E+08	967500	1.48E+09	0	0	2.99E+08	9.74E+08	0	1.27E+08	967500	1.4E+09	0	0	3.11E+08	9.57E+08	0	1.4E+08	967500	1.41E+09	0	0	3.08E+08	3.39E+08	0	2623500	0	6.49E+08	0	8.27E+08		