

2022 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN SAGINAW COUNTY

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2022 Personal Property Value Change
73	73110	CHESANING UNION SCHOOLS	(6,775,998.00)
73	73170	BIRCH RUN AREA SCHOOLS	1,381,380.00
73	73190	FRANKENMUTH SCHOOL DISTRICT	2,545,100.00
73	73200	FREELAND COMMUNITY SCHOOL DISTRICT	2,751,600.00
73	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	94,426,750.00
73	73230	MERRILL COMMUNITY SCHOOLS	(14,314,050.00)
73	73000	SAGINAW ISD	(14,528,332.00)
73	09600	DELTA COMMUNITY COLLEGE	694,965,984.00
73	73190	FRANKENMUTH SCHOOL DISTRICT (DEBT)	2,480,600.00

**2022 Personal Property Inter-County Summary Report (PPSR-IC)
Totals for Inter-County Municipalities
For 2022 Millage Rate and Personal Property Tax (PPT) Reimbursement Calculations**

All submissions must be in Excel format.

The 2022 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 - Addl Authorities*

Supplemental Worksheet: *PP Values - Partial Millage*

Partial Millage

Report the taxable values subject to a partial millage on the *PP Values - Partial Millage* worksheet.

For Counties, Townships, Cities, Villages, Community Colleges, and Local Authorities:

A partial millage applies when a millage is not levied on all parcels in a municipality. **Only report the taxable values subject to the applicable millage levy.**

Example: If a township levies a road millage on all parcels in the township except for parcels that are also in a village, the road millage is considered a partial millage.

For School Districts:

A partial millage applies when a debt millage is not levied on all parcels in a school district. **Only report the taxable values subject a debt levy approved by the electors, or incurred, prior to the annexation, dissolution, or consolidation of a neighboring school district.**

Example: If a school district has absorbed a neighboring school district that has been annexed, dissolved, or consolidated, and is restricted from levying debt millage on the parcels of the neighboring school district, the debt millage is considered a partial millage.

For ISDs:

A partial millage applies when a vocational education millage is not levied on all member school districts. **Only report the taxable values subject to a vocational education millage.**

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 2022, 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, 2023. (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 2022 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, 2023. (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 2022 Personal Property Tax Reimbursement Calculations](#) no later than **March 31, 2023**.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2022 and February 2023, Treasury must receive Form 5658 by June 7, 2022.

If Treasury receives Form 5658 between June 7, 2022, and March 31, 2023, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2022 and February 2023, then they will be included in the calculation of the PPT reimbursements distributed in May 2023.

3) Report 2022 Personal Property Taxable Values*

The 2022 personal property taxable values should be the taxable values **as of May 10, 2022**, unless the taxable values have been modified due to a property reclassification.

The LCSA Act, as amended, requires the 2022 taxable values to be modified due to a property reclassification.

Modification of 2022 Personal Property Taxable Value due to Reclassification

For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2022 is classified as commercial personal or industrial personal, complete the following:

(i) modify the 2022 taxable values by excluding the property's 2022 taxable values from the totals, and

(ii) record the modifications of the affected municipalities in the "2022 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 2022 PPSR-IC in the section below, the *PP Value Change Summary* worksheet will be populated with the 2022 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 2022 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 Babbitt
County Equalization Director's Name

(989) 790-5260
Phone Number

5/27/2022
Date

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

SUBMISSIONS

Please submit this Excel file by **June 7, 2022** 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		2022 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																				
SAGINAW COUNTY																						
							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 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		2013 TOTAL TAXABLE VALUE		2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for Help		2013 PERSONAL PROPERTY RECLASSIFICATION Click for Help	
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				1/2 TAXABLE VALUE		1/2 TAXABLE VALUE									

73		2022 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		2022 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						Add Valuations Due 2014 Taxable Value from the Add Valuations Ref for each municipality listed		Industrial Facilities Tax Due 2014 Taxable Value from the IFT Ref for each municipality listed			2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE Click for details	2014 PERSONAL PROPERTY RECLASSIFICATION Click for details
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 School District, RD, or CC	Taxing Unit Type	Associated RD Code	Inter-County Indicator	County Responsible for Submitting the PPSR IC to Treasury									
J3	73110	CHESTNUT LINDEN SCHOOLS	SD	73000	K	SAGINAW	5,584,800	1,100,000	0	100,000	0	7,771,800	0	0	0
J3	73110	BIRCH RUN AREA SCHOOLS	SD	73000	K	SAGINAW	10,893,000	335,000	0	111,400	0	11,339,400	0	0	0
J3	73100	FRANKENMUTH SCHOOL DISTRICT	SD	73000	K	SAGINAW	15,709,410	1,050,000	0	5,253,900	0	19,015,310	0	0	0
J3	73000	FREEMAN COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	8,513,000	390,000	0	364,000	0	9,267,000	0	0	0
J3	73110	HIMMELICK PUBLIC SCHOOL DISTRICT	SD	73000	K	SAGINAW	5,383,200	81,500,000	0	3,007,000	0	91,879,800	0	0	0
J3	73100	MERIDA COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,955,700	8,774,000	0	3,803,000	0	13,532,400	0	0	0
J3	73000	SAGINAW RD	RD	73000	K	SAGINAW	110,277,800	150,179,000	0	15,999,074	0	380,446,124	0	0	0
J3	00000	DELTA COMMUNITY COLLEGE	CC		K	SAGINAW	298,473,500	975,117,400	0	117,476,900	967,500	1,481,454,800	0	0	0

73		2022 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								

73		2022 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 3					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 Authority	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								

73		2022 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS							
County Code		Supplemental Worksheet												
		SAGINAW COUNTY					Ad Valorem Roll		Industrial Facilities Tax Roll					
		Report taxable values subject to a partial millage levy					2013 Taxable Value from the Ad Valorem Roll for each municipality listed		2013 Taxable Value from the IFT Roll for each municipality listed					
							2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2011 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	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for details	
County Code	Taxing Unit Code	Name of Taxing Unit	Millage Rate	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								
73	73100	FRANKENMUTH SCHOOL DISTRICT	0.000	SD	IS	SAGINAW	17,628,800	1,889,200	146,050	1,194,710	0	21,159,860	0	

73		2022 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS															
County Code		Supplemental Worksheet																				
SAGINAW COUNTY																						
Report taxable values subject to a partial millage levy																						
							Ad Valorem Roll		Industrial Facilities Tax Roll													
							2014 Taxable Value from the Ad Valorem Roll for each municipality listed		2014 Taxable Value from the IFT Roll for each municipality listed													
							2014 PERSONAL PROPERTY RECLASSIFICATION		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		2014 TOTAL TAXABLE VALUE		2014 PERSONAL PROPERTY BOUNDARY CHANGE	
							Click for Help														Click for Help	
County Code	Taxing Unit Code	Name of Taxing Unit			Millage Name	Taxing Unit Type	Inter-County Indicator															
73	73100	FRANKENMUTH SCHOOL DISTRICT			DEBT	SD	IS	0	13,757,850	1,850,500		0	1,255,800	0	18,965,150	0						

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

PrimaryLoc	PrimaryLoc	LocalUnit	LocalUnit	MillageRate	PrimaryCo.	ISOCode	ReportType	CPP_2013	IPP_2013	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUND	PP_RECLAS	CPP_2014	IPP_2014	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUND	PP_RECLAS	CPP_2015	IPP_2015	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUND	PP_RECLAS	CPP_CY	IPP_CY	IFT_CPP_C1	IFT_IPP_C1	IFT_REP_R1	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	3141800	0	6282100	0	0	3411800	10813000	0	0	0	14325700	0	-6775998		
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	11085700	315700	0	0	0	11401400	0	1381380		
73	73190	FRANKEN SCHOO 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	18254900	410300	0	13500	0	18678700	0	2545100		
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	4243300	399800	0	0	0	4643100	0	2751600		
73	73210	HEMLOCK SCHOOL DI	SAGINAW	73000	WORKSHEI	5849130	94402500	0	3076000	0	1036E+08	0	0	5383200	83330500	0	3007100	0	91920800	0	0	4915200	79402200	0	3839050	0	88156450	0	0	1957900	6775400	0	167550	0	8900850	0	94426750		
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	2624300	24790900	0	401250	0	27816450	0	-14E+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	3.37E+08	93876800	0	3164800	0	4.34E+08	0	-1.5E+07		
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	3.46E+08	4.14E+08	0	20942532	0	7.81E+08	0	6.95E+08		
73	73190	FRANKEN SCHOO DI DEBT	SAGINAW		WORKSHEI	17628800	1989700	146050	1394750	0	21159300	0	0	15757350	1950500	0	1255300	0	18963150	0	0	18613200	2233400	0	1540300	0	22386900	0	0	18254900	410300	0	13500	0	18678700	0	2480600		