

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.

2022 Personal Property IC Summary Report										
Worksheet 2										
SAGINAW COUNTY										
2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFICATIONS FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS										
County Code	Taking Unit Code	Name of School District, ISD, or CEC	Taking Unit Type	Associated ISD Code	Inter-City Indicator	County Responsible for Reporting to the PPSR/IC Tax Treasury	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	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL
County Code	Taking Unit Code	Name of School District, ISD, or CEC	Taking Unit Type	Associated ISD Code	Inter-City Indicator	County Responsible for Reporting to the PPSR/IC Tax Treasury	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	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL
County Code	Taking Unit Code	Name of School District, ISD, or CEC	Taking Unit Type	Associated ISD Code	Inter-City Indicator	County Responsible for Reporting to the PPSR/IC Tax Treasury	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	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL
73	73110	CHESANING UNION SCHOOLS	SD	73000	K	SAGINAW	6,169,702	1,067,102	0	7,549,702
73	73120	CHESANING UNION SCHOOLS	SD	73000	K	SAGINAW	12,130,100	1,134,100	0	13,264,200
73	73190	FRANKENMUTH SCHOOLS	SD	73000	K	SAGINAW	17,693,200	1,889,700	1,146,050	13,139,750
73	73200	FIRELAND COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	5,384,150	1,006,500	0	7,294,200
73	73210	FIRELAND COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	5,148,150	941,100	0	5,200,200
73	73230	MERRILL COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,818,050	8,504,600	0	33,502,400
73	73000	SAGINAW ISD	SD	73000	K	SAGINAW	189,594,732	21,828,252	1,461,050	193,924,052
73	00000	SAGINAW COUNTY COLLEGE	ED		K	SAGINAW	338,848,400	6,020,120	1,146,050	346,004,520
									11,244,750	987,500
									1,049,450	0

2022 Personal Property IC Summary Report										
Worksheet 2										
SAGINAW COUNTY										
2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS										
Ad Valorem Tax	Industrial Facilities Tax									
2014 Taxable Value from the Ad Valorem Tax Roll for each municipality listed	2014 Taxable Value from the PFT Roll for each municipality listed									
2014 COMMERCIAL PERSONAL PROPERTY	2014 INDUSTRIAL PERSONAL PROPERTY	2014 IFT NEW FACILITY PERSONAL PROPERTY	2014 ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL	2014 IFT NEW FACILITY PERSONAL PROPERTY	2014 ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL	2014 IFT REPLACEMENT/REHAB PERSONAL PROPERTY	2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE	2014 PERSONAL PROPERTY RECLASSIFICATION	
TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	Click For Help	Click For Help	
1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE			
County Code	Taxing Unit Code	Name of School District, ISD, or CC	Taxing Unit Type	Associated ISD Code	Inter-City Indicator	County Responsible for Reporting to the PPSR/IC Tax Treasury				
73	73110	CHESANING UNION SCHOOLS	SD	73000	K	SAGINAW	5,164,800	0	320,700	0
73	73120	FRANKENMUTH SCHOOLS	SD	73000	K	SAGINAW	39,600	0	11,600	0
73	73190	FRANKENMUTH SCHOOLS DISTRICT	SD	73000	K	SAGINAW	15,799,450	0	1,725,300	0
73	73200	FIRELAND COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	4,543,050	0	866,750	0
73	73210	HELMET COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,583,200	0	100,000	0
73	73230	MERRILL COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,655,750	0	2,803,700	0
73	73000	SAGINAW ISD	SD	73000	K	SAGINAW	170,273,450	0	13,939,070	0
73	00000	SAGINAW COUNTY COLLEGE	ED		K	SAGINAW	288,240	0	12,740,000	987,500
								1,649,470	1,649,470	0

2022 Personal Property IC Summary Report

Worksheet 3

SAGINAW COUNTY

County

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	SAGINAW COUNTY		44 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							
County Code	Taxing Unit Codes	Name of Authority	Taxing Unit Targets	Inter-County Indicator	County Responsible for Submitting the PPSR/C in Treasury	2013 COMMERCIAL PERSONAL PROPERTY	2013 INDUSTRIAL PERSONAL PROPERTY	IFT NEW FACILITY PERSONAL PROPERTY	2013 IFT NEW FACILITY PERSONAL PROPERTY	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE	2013 PERSONAL PROPERTY RECLASSIFICATION
						TAXABLE VALUE	TAXABLE VALUE	ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL	ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL	TAXABLE VALUE	1/2 TAXABLE VALUE	Click for Help	Click for Help

2022 Personal Property IC Summary Report

Worksheet 3

County Code	SAGINAW COUNTY	2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS											
		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			
County Code	Taxing Unit Code	Name of Authority	Taxing Unit Type	Inter County Indicator	County Responsible for Submitting the PPSR IC to Treasury	2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 IFT NEW FACILITY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 IFT NEW FACILITY 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	2014 PERSONAL PROPERTY RECLASSIFICATION Click for Help

2022 Personal Property IC Summary Report

Supplemental Worksheet

SAGINAW COUNTY
Report taxable values subject to a partial millage levy

2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS											
County Code	Taxing Unit Code	Name of Taxing Unit	Millage Name	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR IC to Treasury	Ad Valorem Roll		Industrial Facilities Tax Roll 2013 Taxable Value from the Ad Valorem Roll for each municipality listed	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for More
							2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE			
73	73105	FRANKENMUTH SCHOOL DISTRICT	DEBT	SD	IC	945/948	17,619,800	1,989,700	146,050	1,394,250	0
										21,159,900	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											
County Code	Taxing Unit Code	Name of Taxing Unit	Millage Name	Taxing Unit Type	Inter-County Indicator	2013 PERSONAL PROPERTY RECLASSIFICATION Click for More	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	2014 IF REPLACEMENT REBAS PERSONAL PROPERTY TAXABLE VALUE	2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE Click for More
73	73105	FRANKENMUTH SCHOOL DISTRICT	DEBT	SD	IC	0	15,757,810	1,950,000	0	1,255,000	0	18,963,810	0

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

PrimaryLoc	PrimaryLoc	LocalUnitN	LocalUnitT	Milage	Var	PrimaryCo	SDCode	ReportWor	CPP_2013	IPP_2013	IFT_CPP_2C	IFT_IPP_20	IFT REP RI	TOTAL_201	PP_BOUNC	PP_RECLAS	CPP_2014	IPP_2014	IFT_CPP_2C	IFT_IPP_20	IFT REP RI	TOTAL_201	PP_BOUNC	PP_RECLAS	CPP_2015	IPP_2015	IFT_CPP_2C	IFT_IPP_20	IFT REP RI	TOTAL_201	PP_BOUNC	PP_RECLAS	CPP_CV	IPP_CV	IFT_CPP_CV	IFT_IPP_CV	IFT REP RI	TOTAL_CV	PP_RECLAS	PPVC_CV
73	73110	CHESANIN SCHOOL DI	SAGINAW	73000		WORKSHEE	6369702	1067700	0	112300	0	7549702	0	0	5584800	1316300	0	320700	0	7221800	0	0	4416000	1551700	0	314400	0	6282100	0	0	3411800	10913900	0	0	0	14325700	0	6775998		
73	73170	BIRCH RUN SCHOOL DI	SAGINAW	73000		WORKSHEE	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	114051400	0	1381380		
73	73190	FRANKENN SCHOOL DI	SAGINAW	73000		WORKSHEE	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	FRANKENN SCHOOL DEBT	SAGINAW	73000		WORKSHEE	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	73210	HEMLOCK I SCHOOL DI	SAGINAW	73000		WORKSHEE	5849100	94402500	0	3076000	0	1.03E+08	0	0	5383200	83530500	0	3007100	0	91920800	0	0	4915200	79402200	0	3839050	0	88156450	0	0	1957900	6775400	0	167550	0	8902050	0	94426750		
73	73230	MERRILL C SCHOOL DI	SAGINAW	73000		WORKSHEE	1818950	8504600	0	3178850	0	13502400	0	0	1555750	8714000	0	2803700	0	13073450	0	0	1640750	9257500	0	25234600	0	13422850	0	0	2624300	34790900	0	401250	0	27816450	0	-1.4E+07		
73	73000	SAGINAW I INTERMED	SAGINAW	73000		WORKSHEE	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 CO. COMMUNI	SAGINAW	73000		WORKSHEE	3.39E+08	1E+09	146050	132E+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	FRANKENN SCHOOL DI DEBT	SAGINAW	73000		WORKSHEE	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		