

2024 Personal Property IC Summary Report										
Worksheet 2										
SAGINAW COUNTY										
2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS										
Ad Valorem Tax	Industrial Facilities Tax	2013 Taxable Value from the Ad Valorem Tax Roll for each municipality listed	2013 Taxable Value from the IFT Roll for each municipality listed							
2013 COMMERCIAL PERSONAL PROPERTY	2013 INDUSTRIAL PERSONAL PROPERTY	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGES	2013 PERSONAL PROPERTY RECLASSIFICATION	2013 PERSONAL PROPERTY RECLASSIFICATION	Click For Help		
TAXABLE VALUE	TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	Click For Help		
73 73110 CHELAWING UNION SCHOOLS SD 73000 K SAGINAW 6,169,702 1,027,702 0 0 7,549,702 0 0	73 73120 MERRILL COMMUNITY SCHOOLS SD 73000 K SAGINAW 12,140,400 2,023,400 0 0 14,163,800 0 0	73 73130 FRANKENMUTH SCHOOLS SD 73000 K SAGINAW 17,693,200 1,889,700 1,460,050 0 19,959,750 0 21,233,400	73 73140 FRIELAND COMMUNITY SCHOOL DISTRICT SD 73000 K SAGINAW 5,384,150 1,006,500 0 0 5,000,850 0 7,294,200	73 73150 MERRILL COMMUNITY SCHOOLS SD 73000 K SAGINAW 15,683,200 2,413,200 0 0 18,096,400 0 20,337,200	73 73160 MERRILL COMMUNITY SCHOOLS SD 73000 K SAGINAW 1,818,050 3,504,600 0 0 3,122,850 0 33,502,400	73 73170 SAGINAW ISD SD 73000 K SAGINAW 189,594,732 21,139,252 1,460,050 0 193,124,052 0 419,492,252	73 73180 SAGINAW COUNTY COLLEGE SD 73000 K SAGINAW 338,848,400 58,169,600 1,460,050 0 358,478,050 1,460,050 367,500 1,460,050 0			

2024 Personal Property IC Summary Report														
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SAGINAW COUNTY														
Ad Valorem Tax 2014 Taxable Value from the Ad Valorem Tax Roll for each municipality listed										2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS				
County Code	Taxing Unit Code	Name of School District, Intermediate School District (ISD), or Community College	Taxing Unit Type	Associated ISD Code	Inter-City Indicator	County Responsible for Taxing PPSIC to Treasury	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 MUNICIPALITY BOUNDARY DIVISION Click for more	2014 PERSONAL PROPERTY RECLASSIFICATION Click for more
73	73110	CHESANING UNION SCHOOLS	SD	73000	K	SAGINAW	5,168,800	1,316,300	0	320,700	0	7,221,800	0	0
73	73120	FRANKENMUTH SCHOOLS	SD	73000	K	SAGINAW	38,600	1,000	0	11,600	0	50,200	0	0
73	73190	FRANKENMUTH SCHOOL DISTRICT	SD	73000	K	SAGINAW	15,799,450	1,950,500	0	1,725,300	0	19,055,250	0	0
73	73200	FIRELAND COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	4,543,050	994,300	0	866,750	0	6,402,400	0	0
73	73210	HELMER COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,533,200	815,600	0	190,300	0	2,523,100	0	0
73	73230	MERRILL COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,655,750	8,714,000	0	2,803,700	0	33,073,450	0	0
73	73000	SAGINAW ISD	SD	73000	K	SAGINAW	170,273,450	194,173,200	0	13,959,070	0	380,446,125	0	0
73	00000	SAGINAW COUNTY COLLEGE	ED		K	SAGINAW	288,240	672,180	0	12,470,000	967,500	1,404,820	0	0

2024 Personal Property Inter-County Summary Report (PPSR-IC)
Totals for Inter-County Municipalities
For 2024 Millage Rate and Personal Property Tax (PPT) Reimbursement Calculations
Issued under the authority of Public Act 86 of 2014, as amended (MCL 123.1353(3))

All submissions must be in Excel format.

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, requires the county equalization director to report the commercial personal property and industrial personal property taxable values for each inter-county municipality (i.e. municipalities that exist in multiple counties). The 2024 PPSR-IC is to be used by the county for reporting these personal property taxable values.

The county responsible for calculating the millage reduction fraction (MRF) is also responsible for compiling, and reporting to the Michigan Department of Treasury (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 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, as required by the LCSA Act.

Modification of 2013, 2014, and 2015 Personal Property Taxable Values due to a Municipality 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 2024, 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 MUNICIPALITY BOUNDARY CHANGE" columns, and
- (iii) complete [Form 5658](#) and submit to Treasury no later than March 31, 2025. (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 2024 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, and
- (iii) complete [Form 5658](#) and submit to Treasury no later than March 31, 2025. (See Form 5658 Information below.)

Note: The taxable values reported in the "PERSONAL PROPERTY MUNICIPALITY 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 2024 Personal Property Tax Reimbursement Calculations](#) no later than **March 31, 2025**.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2024 and February 2025, Treasury must receive Form 5658 by June 7, 2024.

If Treasury receives Form 5658 between June 7, 2024, and March 31, 2025, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2024 and February 2025, then they will be included in the calculation of the PPT reimbursements distributed in May 2025.

3) Report 2024 Personal Property Taxable Values*

The 2024 personal property taxable values should be the taxable values **as of May 10, 2024**, unless the taxable values have been modified due to a property reclassification, as required by the LCSA Act.

Modification of 2024 Personal Property Taxable Value due to Reclassification

For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2024 is classified as commercial personal or industrial personal, complete the following:

- (i) modify the 2024 taxable values by excluding the property's 2024 taxable values from the totals, and
- (ii) record the modifications of the affected municipalities in the "2024 PERSONAL PROPERTY RECLASSIFICATION" column.

*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 2024 PPSR-IC in the section below, the *PP Value Change Summary* worksheet will be populated with the 2024 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 2024 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 Joseph
County Equalization Director's Name

989-790-5262
Phone Number

5/29/2024
Date

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

SUBMISSIONS

Please submit this Excel file by **June 7, 2024** to Treasury at: TreasORTAPPT@michigan.gov.

Thank you in advance for your assistance.

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.

2024 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN SAGINAW COUNTY

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2024 Personal Property Value Change
73	73110	CHESANING UNION SCHOOLS	(6,202,298.00)
73	73170	BIRCH RUN AREA SCHOOLS	543,980.00
73	73190	FRANKENMUTH SCHOOL DISTRICT	1,610,000.00
73	73200	FREELAND COMMUNITY SCHOOL DISTRICT	2,709,900.00
73	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	95,716,600.00
73	73230	MERRILL COMMUNITY SCHOOLS	(54,410,800.00)
73	73000	SAGINAW ISD	160,737,175.00
73	09600	DELTA COMMUNITY COLLEGE	752,298,982.00

2024 Personal Property IC Summary Report		2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS										
Worksheet 1												
COUNTY												
SAGINAW COUNTY												
County Code	Taxing Unit Code/Unit	Name of County, Township, Name, City or Village	Taxing Unit Type	Inter-County Indicator	County Responsible for Taxing Unit	PPSR-IC or Treasury Tax Roll	Ad Valorem Roll	Industrial Facilities Tax Roll	Industrial Facilities Tax Roll	2013 TOTAL	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE	
County Code	Taxing Unit Code/Unit	Name of County, Township, Name, City or Village	Taxing Unit Type	Inter-County Indicator	County Responsible for Taxing Unit	PPSR-IC or Treasury Tax Roll	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	Industrial Facilities Tax Roll 2013 Taxable Value from the IFT Roll for each municipality listed	TAXABLE VALUE	TOTAL	
							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	2013 IFT RECLASSIFICATION/ADDITIONAL PERSONAL PROPERTY TAXABLE VALUE	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE
							1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	PERSONAL PROPERTY RECLASSIFICATION
												PERSONAL PROPERTY RECLASSIFICATION

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

PrimaryLoc	PrimaryLoc	LocalUnitIn	LocalUnitIn	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		WORKSHE1	6369702	1067700	0	112300	0	7549702	0	0	5584800	1316300	0	320700	0	7221800	0	0	4416000	1551700	0	314400	0	6282100	0	0	1352000	2000000	0	0	0	13752000	0	6202298		
73	73170	BIRCH RUN SCHOOL DI	SAGINAW	73000		WORKSHE1	12521780	159600	0	101400	0	12782780	0	0	10893000	155100	0	113450	0	11161550	0	0	11752600	155100	0	105900	0	12013600	0	0	11946500	292300	0	0	0	12238800	0	543980		
73	73190	FRANKENN SCHOOL DI	SAGINAW	73000		WORKSHE1	17693300	1989700	146050	1394750	0	21223800	0	0	15799450	1950500	0	1255300	0	19005250	0	0	18613200	2233400	0	1540300	0	223886900	0	0	19452400	161400	0	0	0	19613800	0	1610000		
73	73200	HEMLICK I SCHOOL DI	SAGINAW	73000		WORKSHE1	18000000	18000000	0	18000000	0	18000000	0	0	18000000	18000000	0	18000000	0	18000000	0	0	18000000	18000000	0	0	0	18000000	0	1800000	0	0	18000000	0	1800000					
73	73210	HEMLICK I SCHOOL DI	SAGINAW	73000		WORKSHE1	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	2674800	4936200	0	0	0	7611000	0	8571600		
73	73230	MERRILL I SCHOOL DI	SAGINAW	73000		WORKSHE1	1818950	8504600	0	3178850	0	13502400	0	0	1555750	8714000	0	2803700	0	13073450	0	0	1640750	9257500	0	2534600	0	13422850	0	0	2669800	65243400	0	0	0	67913200	0	5.4E+07		
73	73000	SAGINAW I INTERMED	SAGINAW	73000		WORKSHE1	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	1.77E+08	81505000	0	0	0	622850	0	2.59E+08		
73	09600	DELTA COA COMMUNI	SAGINAW	WORKSHE1	3.39E+08	1E+09	146050	1.32E+08	967500	1.48E+09	0	0	2.99E+08	9.74E+08	0	0	1.27E+08	967500	1.4E+09	0	0	3.11E+08	9.57E+08	0	0	1.4E+08	967500	1.41E+09	0	0	3.44E+08	3.78E+08	0	0	1877050	0	7.24E+08			