

73		2024 Personal Property IC Summary Report						2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									
County Code		Worksheet 2						Ad Valorem Tax		Industrial Facilities Tax			2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for table</a>	2013 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for table</a>		
SAGINAW COUNTY								2013 Taxable Value from the Ad Valorem Roll for each municipality listed	2013 Taxable Value from the IFT Roll for each municipality listed	2011 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 REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE					
County Code	Taxing Unit Code	Name of School District, Intermediate School District (ISD), or Community College	Taxing Unit Type	Associated ISD Code	Inter-County Indicator	County Responsible for Submitting the PPSR to the Treasury	2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	2/2 TAXABLE VALUE						
							6,369,704	1,667,700	0	112,305	0	0	7,459,709	0	0		
73	73110	CHESTNUT LINDEN SCHOOLS	SD	73000	E	Saginaw	13,523,789	339,600	0	331,400	0	0	13,784,789	0	0		
73	73110	BIRCH RUN AREA SCHOOLS	SD	73000	E	Saginaw	1,740,100	1,699,700	149,050	3,394,700	0	0	21,213,800	0	0		
73	73000	FRANKENMUTH SCHOOL DISTRICT	SD	73000	E	Saginaw	5,814,100	1,070,000	0	1,070,000	0	0	7,954,100	0	0		
73	73110	PRELANS COMMUNITY SCHOOL DISTRICT	SD	73000	E	Saginaw	5,819,100	84,400	0	3,076,000	0	0	189,817,600	0	0		
73	73110	HIMMELCK PUBLIC SCHOOL DISTRICT	SD	73000	E	Saginaw	1,818,800	3,104,000	0	3,176,800	0	0	18,361,400	0	0		
73	73000	SAGINAW ISD	ISD	73000	E	Saginaw	189,504,732	211,826,100	149,050	15,375,000	0	0	418,492,882	0	0		
73	09000	DELTA COMMUNITY COLLEGE	CC		E	Saginaw	339,468,863	1,003,843,371	149,050	333,449,739	0	967,500	3,476,878,723	0	0		

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County Code		Worksheet 2															
		SAGINAW COUNTY															

**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](mailto: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](mailto: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

73		2024 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PP&R AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 1					All Valuations Roll 2013 Taxable Value from the All Valuations 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 MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for Data</a>	2013 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Data</a>
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 PP&R IC to Treasury							

73 County Code		2024 Personal Property IC Summary Report Worksheet 1					2024 TAXABLE VALUES AS REPORTED ON 2015 PPR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									
SAGINAW COUNTY							<u>Ad Valorem Roll</u> 2024 Taxable Value from the Ad Valorem Roll for each municipality listed		<u>Industrial Facilities Tax Roll</u> 2024 Taxable Value from the IFT Roll for each municipality listed			2024 TOTAL TAXABLE VALUE	2024 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for help</a>	2024 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for help</a>		
County	Taxing Unit Code	Name of County, Township, City or Village	Taxing Unit	Inter-County	County Responsible for Submitting the PPR IC to Treasurer	TAXABLE VALUE	TAXABLE VALUE	2014 COMMERCIAL PERSONAL PROPERTY	2014 INDUSTRIAL PERSONAL PROPERTY	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL	2014 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL				2014 IFT REPLACEMENT/HAB PERSONAL PROPERTY	
						1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	TAXABLE VALUE						

73		2024 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS						
County Code		Worksheet 3					All Valuations Roll 2013 Taxable Value from the All Valuations 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 MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for Help</a>	2013 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Help</a>
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 Local 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_BOUNC	PP_RECLAS	CPP_2014	IPP_2014	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUNC	PP_RECLAS	CPP_2015	IPP_2015	IFT_CPP_21	IFT_IPP_20	IFT_REP_RI	TOTAL_201	PP_BOUNC	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	13552000	200000	0	0	0	13752000	0	6202298		
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	11946500	292300	0	0	0	12238800	0	543980		
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	19452400	161400	0	0	0	19613800	0	1610000		
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	4252300	432500	0	0	0	4684800	0	2709900		
73	73210	HEMLOCK SCHOOL DI	SAGINAW	73000	WORKSHEI	5849130	94402500	0	3076000	0	1036E+08	0	0	5383200	83530500	0	3007100	0	91920800	0	0	4915200	79402200	0	3839950	0	88156450	0	0	2674800	4036200	0	0	0	7611000	0	85716600		
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	2669800	65243400	0	0	0	67913200	0	-5.4E+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	1.77E+08	81505900	0	622850	0	2.59E+08	0	1.61E+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	3.44E+08	3.78E+08	0	1877050	0	7.24E+08	0	7.52E+08		