

**2021 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN SAGINAW COUNTY**

Taxing Unit Code	Taxing Unit Name	2013 to 2021 Personal Property Value Change
73110	CHESANING UNION SCHOOLS	(64,598.00)
73170	BIRCH RUN AREA SCHOOLS	754,480.00
73190	FRANKENMUTH SCHOOL DISTRICT	2,321,700.00
73200	FREELAND COMMUNITY SCHOOL DISTRICT	1,997,700.00
73210	HEMLOCK PUBLIC SCHOOL DISTRICT	95,256,557.00
73230	MERRILL COMMUNITY SCHOOLS	6,084,250.00
73000	SAGINAW ISD	207,965,080.00
09600	DELTA COMMUNITY COLLEGE	761,726,312.00
73190	FRANKENMUTH SCHOOL DISTRICT (FOR DEBT MILLAGE ELIGIBLE PARCELS)	2,286,700.00

**2021 Personal Property Inter-County Summary Report (PPSR-IC)**  
**Totals for Inter-County Municipalities**  
**For 2021 Millage Rate and Personal Property Tax Reimbursement Calculations**

**All submissions must be in Excel format.**

The 2021 Personal Property Inter-County Summary Report 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).

**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* : PP Values - SD (Partial Debt)

*Supplemental* : PP Values - SD (Partial Debt) is applicable to counties in which at least one school district is restricted from levying debt millage on parcels which formerly belonged to a school district that has been annexed, dissolved, or consolidated. **Only report the taxable values subject to a debt levy approved by the electors, or incurred, prior to the annexation, dissolution, or consolidation of a neighboring school district.**

**1) Review Pre-Populated Municipalities**

Review for accuracy the pre-populated municipalities in each worksheet. If a municipality is omitted from the PPSR-IC, please contact the Michigan Department of Treasury (Treasury) (contact information below instructions) so that a revised copy of the PPSR-IC can be rendered and returned for completion.

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

Review for accuracy the pre-populated 2013, 2014, and 2015 personal property taxable values in each worksheet. The pre-populated taxable values should be equivalent to the values reported on the 2015 PPSR, except for if a taxable value has been modified by the county as the result of a boundary change or a property reclassification. All reported personal property 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.

**NEW FOR 2021 ONLY!**

**Correction of 2013, 2014, and 2015 Personal Property Taxable Values**

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, allows a municipality or the county equalization director to correct the 2013, 2014, or 2015 personal property taxable values reported on the PPSR if a personal property taxable value was incorrectly reported on the 2015 PPSR. The taxable value of the 2013, 2014, and 2015 commercial personal property and industrial personal property must be the taxable value **as of June 20, 2015**, unless the personal property taxable value was modified for a property reclassification or boundary change.

Please see the 2021 Personal Property Summary Report (PPSR) for instructions related to the process for reporting corrections to the 2013, 2014, and 2015 personal property taxable values.

**Modification of 2013, 2014, and 2015 Personal Property Taxable Values**

The LCSA Act, as amended, requires the commercial personal property and industrial personal property taxable values to exclude personal property that was reclassified as real property or utility personal property after 2012 and to modify personal property taxable values for municipality boundary changes.

Please see the 2021 Personal Property Summary Report (PPSR) for instructions related to the process for reporting modifications to the 2013, 2014, and 2015 personal property taxable values.

**2013, 2014, and 2015 Personal Property Boundary Change**

For any personal property that was assessed in 2013, 2014, or 2015 as commercial personal property or industrial personal property in a municipality other than the one in which it is assessed in 2021, adjust the pre-populated 2013, 2014, and/or 2015 personal property taxable values accordingly and record the personal property taxable value adjustments of the affected municipalities in the "PERSONAL PROPERTY BOUNDARY CHANGE" columns. The personal property taxable values reported in the "PERSONAL PROPERTY BOUNDARY CHANGE" columns should only account for year-over-year changes to personal property taxable values resulting from changes to a municipality's boundary.

**2013, 2014, and 2015 Personal Property Reclassification**

For any personal property that was assessed in 2013, 2014, or 2015 as commercial personal property or industrial personal property, but in 2021 is assessed as real property or utility personal property, adjust the pre-populated 2013, 2014, and/or 2015 personal property taxable values by excluding the property's 2013, 2014, and/or 2015 taxable values from the totals and record the personal property taxable value adjustments of the affected municipalities in the "PERSONAL PROPERTY RECLASSIFICATION" columns. The personal property taxable values reported in the "PERSONAL PROPERTY RECLASSIFICATION" columns should only account for year-over-year changes to personal property taxable values resulting from changes to the classification of personal property.

**3) Report 2021 Personal Property Taxable Values**

Report 2021 personal property taxable values with the taxable values as of May 10, 2021. 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.

**2021 Personal Property Reclassification**

For any personal property that was assessed in 2013, 2014, or 2015 as real property or utility personal property, but in 2021 is assessed as commercial personal property or industrial personal property, exclude the property's 2021 personal property taxable values from the totals and record the adjustments to the 2021 personal property taxable values of the affected municipalities in the "2021 PERSONAL PROPERTY RECLASSIFICATION" column.

**INSTRUCTIONS FOR PP VALUE CHANGE SUMMARY WORKSHEET**

- 1) After the county equalization director has certified the 2021 PPSR-IC on the bottom of the Instructions worksheet, the PP Value Change Summary worksheet will be populated with the 2021 personal property value change for each municipality in the county.
- 2) The county equalization director should provide a copy of the 'PP Value Change Summary' worksheet to each municipality in the county to assist municipalities in budgeting for the 2021 PPT Reimbursement.

**CERTIFICATION**

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

Denise M Babbitt

County Equalization Director's Name

989-790-5260

Phone Number

5/25/2021

Date

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

**SUBMISSIONS**

Please submit this Excel file by **June 7, 2021** to Treasury at:

[TreasORTAPPT@michigan.gov](mailto: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](mailto:TreasORTAPPT@michigan.gov).



73		2021 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																			
		SAGINAW COUNTY																			
							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 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/REHAB PERSONAL PROPERTY TAXABLE VALUE		2014 TOTAL TAXABLE VALUE		2014 PERSONAL PROPERTY BOUNDARY CHANGE		2014 PERSONAL PROPERTY RECLASSIFICATION		
							2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE		2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE		1/2 TAXABLE VALUE		1/2 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		2021 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													
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	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE <a href="#">Click for details</a>	2013 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for details</a>
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 to the Treasury			1/2 TAXABLE VALUE	1/2 TAXABLE VALUE					
73	73110	CHEMUNN LINDEN SCHOOLS	SD	73000	E	SAGINAW	6,969,704	1,067,700	0	112,305	0	7,082,009	0	0	0
73	73110	BIRCH RUN AREA SCHOOLS	SD	73000	E	SAGINAW	13,523,789	339,600	0	331,400	0	13,855,189	0	0	0
73	73100	FRANKENMUTH SCHOOL DISTRICT	SD	73000	E	SAGINAW	5,854,500	1,070,000	149,050	6,924,500	0	7,994,500	0	0	0
73	73000	FREEMAN COMMUNITY SCHOOL DISTRICT	SD	73000	E	SAGINAW	5,819,100	84,400	0	5,903,500	0	5,987,900	0	0	0
73	73110	HIMMELICK PUBLIC SCHOOL DISTRICT	SD	73000	E	SAGINAW	1,818,800	3,104,000	0	4,922,800	0	6,741,600	0	0	0
73	73110	MERIDA COMMUNITY SCHOOLS	SD	73000	E	SAGINAW	189,504,732	211,826,150	149,050	391,330,882	0	591,165,882	0	0	0
73	73000	SAGINAW RD	RD	73000	E	SAGINAW	339,468,863	1,003,843,311	149,050	1,343,459,739	967,500	1,476,079,723	0	0	0
73	00000	DELTA COMMUNITY COLLEGE	CC		E	SAGINAW									

73		2021 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 IF Ref for each municipality listed		2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY BOUNDARY CHANGE <a href="#">Click for details</a>	2014 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for details</a>
County Code		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	Testing Unit Code	Name of School District, RD, or CC	Testing 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
J3	73110	BIRCH RUN AREA SCHOOLS	SD	73000	K	SAGINAW	10,893,000	335,000	0	111,400	0	11,339,400	0	0
J3	73100	FRANKENMUTH SCHOOLS DISTRICT	SD	73000	K	SAGINAW	15,709,410	1,030,000	0	5,253,900	0	19,993,310	0	0
J3	73000	FREEMAN COMMUNITY SCHOOL DISTRICT	SD	73000	K	SAGINAW	8,513,000	390,000	0	864,000	0	9,767,000	0	0
J3	73110	HIMMELICK PUBLIC SCHOOLS DISTRICT	SD	73000	K	SAGINAW	5,383,300	81,500,000	0	3,007,000	0	91,873,800	0	0
J3	73110	MERIDA COMMUNITY SCHOOLS	SD	73000	K	SAGINAW	1,955,700	1,714,000	0	3,801,000	0	13,674,400	0	0
J3	73000	SAGINAW RD	RD	73000	K	SAGINAW	110,277,800	190,173,000	0	15,999,074	0	396,449,874	0	0
J3	00000	DELTA COMMUNITY COLLEGE	CC		K	SAGINAW	298,473,500	975,117,400	0	117,476,900	967,500	1,491,451,800	0	0



Cell: P8  
Comment: Survey, Brian (782450870)  
Changed from \$15,757,800 to \$15,799,450.  
  
Flagstaff County: \$15,716,900  
Tuscola County: \$22,550  
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Total: \$15,799,450  
9/8/2011 4:50 PM

73		2021 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 <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 Authority	Taxing Unit Type	Inter County Indicator	County Responsible for Submitting the PPSR IC to Treasury								

73		2021 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 <a href="#">Click for Help</a>	2014 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Help</a>
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			
County Code	Taxing Unit Code	Name of Authority	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR-IC to Treasury								

73		2021 Personal Property IC Summary Report					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS							
County Code		Supplemental					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 <a href="#">Click for Help</a>	2013 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Help</a>
SAGINAW COUNTY Report taxable values subject to a partial debt millage							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 School District	Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR IC to Treasury									
73	73100	FRANKENMUTH SCHOOL DISTRICT	SD	IC	SAGINAW	17,628,800	1,989,700	145,000	1,324,750	0	21,159,800	0	0	

73		2021 Personal Property IC Summary Report						2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									
County Code		Supplemental															
		SAGINAW COUNTY						Ad Valorem Roll		Industrial Facilities Tax Roll							
		Report taxable values subject to a partial debt millage						2014 Taxable Value from the Ad Valorem Roll for each municipality listed		2014 Taxable Value from the IFT Roll for each municipality listed							
		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		2014 PERSONAL PROPERTY RECLASSIFICATION	
														<a href="#">Click for Help</a>		<a href="#">Click for Help</a>	
County Code	Taxing Unit Code	Name of School District		Taxing Unit Type	Inter-County Indicator	County Responsible for Submitting the PPSR IC to Treasury											
73	73100	FRANKENMUTH SCHOOL DISTRICT		SD	IC	SAGINAW		15,757,800	1,050,500	0	1,250,300	0	18,963,100	0		0	

[illegible]