

**2025 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN SAGINAW COUNTY**

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2025 Personal Property Value Change
73	73110	CHESANING UNION SCHOOLS	(4,248,098.00)
73	73170	BIRCH RUN AREA SCHOOLS	659,080.00
73	73190	FRANKENMUTH SCHOOL DISTRICT	580,300.00
73	73200	FREELAND COMMUNITY SCHOOL DISTRICT	2,815,650.00
73	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	95,402,900.00
73	73230	MERRILL COMMUNITY SCHOOLS	(43,278,600.00)
73	73000	SAGINAW ISD	168,929,975.00
73	09600	DELTA COMMUNITY COLLEGE	702,842,621.00

**2025 Personal Property Inter-County Summary Report (PPSR-IC)**  
**Totals for Inter-County Municipalities**  
**For 2025 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 2025 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 2025, 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, 2026. (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 2025 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, 2026. (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 2025 Personal Property Tax Reimbursement Calculations](#) no later than **March 31, 2026**.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2025 and February 2026, Treasury must receive Form 5658 by June 7, 2025.

If Treasury receives Form 5658 between June 7, 2025, and March 31, 2026, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2025 and February 2026, then they will be included in the calculation of the PPT reimbursements distributed in May 2026.

### 3) **Report 2025 Personal Property Taxable Values\***

The 2025 personal property taxable values should be the taxable values **as of May 10, 2025**, unless the taxable values have been modified due to a property reclassification, as required by the LCSA Act.

#### **Modification of 2025 Personal Property Taxable Value due to Reclassification**

For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2025 is classified as commercial personal or industrial personal, complete the following:

- (i) modify the 2025 taxable values by excluding the property's 2025 taxable values from the totals, and
- (ii) record the modifications of the affected municipalities in the "2025 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 2025 PPSR-IC in the section below, the *PP Value Change Summary* worksheet will be populated with the 2025 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 2025 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

989-790-5260  
Phone Number

5/29/2025  
Date

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

### **SUBMISSIONS**

Please submit this Excel file by **June 7, 2025** 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).



73		2025 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 1					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					
		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 PPSR-IC to Treasury						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>

73		2025 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY 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					
		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					2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for Help</a>	2014 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Help</a>	

73		2025 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					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							
SAGINAW COUNTY																

73		2025 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									
County Code		Worksheet 2					All Valuations Roll 2014 Taxable Value from the All Valuations Roll for each municipality listed		Industrial Facilities Tax Roll 2014 Taxable Value from the ITF Roll for each municipality listed							
SAGINAW COUNTY		County Responsible for Submitting the PPSR IC to Treasury					2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 ITF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 ITF NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2014 ITF REPLACEMENT/REPAIRS PERSONAL PROPERTY TAXABLE VALUE	2014 TOTAL TAXABLE VALUE	2014 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE <a href="#">Click for Help</a>	2014 PERSONAL PROPERTY RECLASSIFICATION <a href="#">Click for Help</a>		
County Code	Taxing Unit Code	Name of School District, Intermediate or Community College	Taxing Unit Type	Associated ISD Code	Inter-County Indicator	PPSR IC to Treasury										
73	73110	CHEQUAMEGON LINCOLN SCHOOLS	SD	73000	E	SAGINAW	5,588,400	3,316,300	0	320,700	0	2,221,400	0	0		
73	73110	CHEQUAMEGON LINCOLN SCHOOLS	SD	73000	E	SAGINAW	10,893,000	155,100	0	113,450	0	11,161,550	0	0		
73	73110	FRANKENMUTH SCHOOLS DISTRICT	SD	73000	E	SAGINAW	10,729,450	1,050,500	0	1,255,500	0	10,005,250	0	0		
73	73100	FRANKENMUTH COMMUNITY SCHOOLS DIST	SD	73000	E	SAGINAW	1,949,000	0	0	854,750	0	6,461,000	0	0		
73	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	SD	73000	E	SAGINAW	1,383,200	83,100,500	0	3,007,100	0	21,020,800	0	0		
73	73120	KAPPEL COMMUNITY SCHOOLS	SD	73000	E	SAGINAW	1,553,150	8,714,000	0	2,803,700	0	13,871,450	0	0		
73	73000	SAGINAW ISD	ISD	73000	E	SAGINAW	129,273,800	104,173,200	0	15,909,070	0	380,446,120	0	0		
73	00000	SOLIS COMMUNITY COLLEGE	CC		E	SAGINAW	206,617,100	856,117,100	0	117,475,500	907,000	1,401,445,090	0	0		



73		2025 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					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					
		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							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>

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

PrimaryLoc	PrimaryLoc	LocalUnitN	LocalUnitR	MillageRate	PrimaryCo	ISOCode	ReportWor	CPP_2013	IPP_2013	IFT_CPP_2I	IFT_IPP_20	IFT_REP_RI	TOTAL_20I	PP_BOUNE	PP_RECLAS	CPP_2014	IPP_2014	IFT_CPP_2I	IFT_IPP_20	IFT_REP_RI	TOTAL_20I	PP_BOUNE	PP_RECLAS	CPP_2015	IPP_2015	IFT_CPP_2I	IFT_IPP_20	IFT_REP_RI	TOTAL_20I	PP_BOUNE	PP_RECLAS	CPP_CY	IPP_CY	IFT_CPP_2I	IFT_IPP_CY	IFT_REP_RI	TOTAL_CY	PP_RECLAS	PPVC_CY
73	73110	CHESAMUNI 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	11630600	167200	0	0	0	11797800	0	-4248098		
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	11835300	288400	0	0	0	12123700	0	659080		
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	20382100	261400	0	0	0	20643500	0	580300		
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	4156050	423000	0	0	0	4579050	0	2815650		
73	73210	HEMLOCK SCHOOL DI	SAGINAW	73000	WORKSHEI	5849100	94402500	0	3076000	0	1036E+08	0	0	5383200	83530500	0	3007100	0	91920800	0	0	4915200	79402200	0	3839050	0	88156450	0	0	2957800	4966900	0	0	0	7924700	0	95402900		
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	2836900	53944100	0	0	0	56781000	0	-4.3E+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	1.8E+08	69809200	0	533400	0	2.51E+08	0	1.69E+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	4.33E+08	3.39E+08	0	1487175	0	7.73E+08	0	7.03E+08		