

**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).



2025 Personal Property IC Summary Report

Worksheet 1

## SAGINAW COUNTY

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
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2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS							
Ad Valorem Roll		Industrial Facilities Tax Roll		2013 Taxable Value from the IFT Roll for each municipality listed			
2012 Taxable Value from the Ad Valorem Roll for each municipality listed							
2013 COMMERCIAL PERSONAL PROPERTY	2013 INDUSTRIAL PERSONAL PROPERTY	2013 IFT NEW FACILITY PERSONAL PROPERTY	2013 IFT NEW FACILITY PERSONAL PROPERTY	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY	2013 TAXABLE VALUE	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGE
TAXABLE VALUE	TAXABLE VALUE	ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE				<a href="#">Click for Help</a>

2025 Personal Property IC Summary Report

## Worksheet 1

**SAGINAW COUNTY**

2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND  
MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS

County Code	2025 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 Roll			Industrial Facilities Tax Roll			2013 IFIT NEW FACILITY PERSONAL PROPERTY				
			2012 Taxable Value from the Ad Valorem Roll for each municipality listed			2012 Taxable Value from the IFT Roll for each municipality listed			ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL		ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL	TOTAL TAXABLE VALUE	
County Code	Taxing Unit Code	Name of School District, Intermediate School District or Community College Type	Taxing Type	Associated Inter-County Indicator	SD Code	County Responsible for Maintaining the Property Tax Roll	Trisess	1/2 TAXABLE VALUE	1/2 TAXABLE VALUE	2013 IFIT NEW FACILITY PERSONAL PROPERTY	2013 IFIT REPLACEMENT/REHAB PERSONAL PROPERTY	2013 PERSONAL PROPERTY MUNICIPALITY BOUNDARY CHANGES	2013 PERSONAL PROPERTY RECLASSIFICATION
73	73110	CHESANING UNION SCHOOLS	SD	73000	IC	SAGINAW		6,859,702	1,063,710	0	112,660	7,549,762	0
73	73120	FRANKENMUTH SCHOOLS	SD	73000	IC	SAGINAW		1,241,300	186,180	0	20,000	1,271,480	0
73	73130	FRANKENMUTH SCHOOLS DIST	SD	73000	IC	SAGINAW		17,653,300	1,489,100	146,000	1,394,750	21,223,850	0
73	73200	FIRELAND COMMUNITY SCHOOL DIST	SD	73000	IC	SAGINAW		5,384,350	1,006,500	0	1,003,450	5,394,200	0
73	73210	FIRELAND COMMUNITY SCHOOL DIST	SD	73000	IC	SAGINAW		5,443,350	946,250	0	1,003,450	5,456,700	0
73	73230	MERRILL COMMUNITY SCHOOLS	SD	73000	IC	SAGINAW		1,812,910	8,504,400	0	3,178,450	13,502,400	0
73	73000	SAGINAW HIGH SCHOOL	SD	73000	IC	SAGINAW		169,554,710	213,429,210	146,000	15,925,050	419,452,082	0
73	73000	SAGINAW COMMUNITY COLLEGE	SD	73000	IC	SAGINAW		3,681,850	1,006,500	146,000	1,394,750	3,827,600	967,300

2025 Personal Property IC Summary Report					2014 TAXABLE VALUES AS REPORTED ON 2015 PPFS AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS								
Worksheet 2					2014 Values			2014 Taxable Value from the IFP Roll for each municipality listed					
SAGINAW COUNTY					2014 IFP Values			2014 Taxable Value from the IFP Roll for each municipality listed					
County Code	Taxing Unit	Name of School District, Intermediate School District (IDS), or Community College	Taxing Unit Type	Associated ID# Code	Inter-County Indicator	County Name	Submitting the PPFS to Treasury	2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2014 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2014 NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2014 NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE		
County Code	Taxing Unit	Name of School District, Intermediate School District (IDS), or Community College	Taxing Unit Type	Associated ID# Code	Inter-County Indicator	County Name	Submitting the PPFS to Treasury	TAXABLE VALUE	TAXABLE VALUE	IFP REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE	2014 TOTAL TAXABLE VALUE		
73	73120	CHESAPEAKE LONDON SCHOOLS	ID	73000	I	SAGINAW		5,514,800	1,316,300	0	\$10,700	0	<a href="#">Click for Help</a>
73	73130	FRANKENMUTH SCHOOLS	ID	73000	I	SAGINAW		1,170,000	1,170,000	0	1,170,000	1,170,000	<a href="#">Click for Help</a>
73	731300	FRANKENMUTH COMMUNITY SCHOOL DIST	ID	73000	I	SAGINAW		15,790,450	1,950,500	0	15,755,300	19,005,250	<a href="#">Click for Help</a>
73	73200	FREEHOLD COMMUNITY SCHOOL DIST	ID	73000	I	SAGINAW		4,510,500	984,300	0	864,210	6,405,600	<a href="#">Click for Help</a>
73	73210	FREEHOLD COMMUNITY SCHOOL DIST	ID	73000	I	SAGINAW		1,512,700	813,700	0	312,700	1,826,100	<a href="#">Click for Help</a>
73	73330	MERRILL COMMUNITY SCHOOLS	ID	73000	I	SAGINAW		3,935,170	8,754,000	0	2,803,700	13,679,450	<a href="#">Click for Help</a>
73	73320	SAGINAW COMM.	ID	73000	I	SAGINAW		120,721,850	194,473,200	15,999,075	15,999,075	280,446,125	<a href="#">Click for Help</a>
73	73400	SAGINAW COMMUNITY COLLEGE	ID	73000	I	SAGINAW		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	<a href="#">Click for Help</a>



## 2025 Personal Property IC Summary Report

Worksheet 3

County Code		2014 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR MUNICIPALITY BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									
		Ad Valorem Roll			Industrial Facilities Tax Roll			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>	
SAGINAW COUNTY		2014 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE			2014 INDUSTRIAL 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	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

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	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	11630600	167200	0	0	0	11797800	0	-4248098			
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	11835300	288400	0	0	0	12123700	0	659080			
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	22386900	0	0	20382100	261400	0	0	0	20643500	0	580300			
73	73200	HEMLOCK I 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	22386900	0	0	20382100	261400	0	0	0	20643500	0	580300			
73	73210	HEMLOCK 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	2957800	4966900	0	0	0	7934700	0	85402500			
73	73230	MERRILL C SCHOOL DI	SAGINAW	73000	WORKSHE1	1818950	8504600	0	3178850	0	13502400	0	0	1555750	8714000	0	2803700	0	13073450	0	0	1640750	9257500	0	25324600	0	13422850	0	0	2836900	53944100	0	0	0	56781000	0	-4.3E+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	1.8E+08	69809200	0	0	533400	2.51E+08	0	1.69E+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	1.27E+08	0	967500	1.4E+09	0	0	3.11E+08	9.57E+08	0	1.4E+08	0	967500	1.41E+09	0	0	0	4.33E+08	3.39E+08	0	0	1487175	0	7.73E+08	0	7.03E+08