## 2022 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN MACOMB COUNTY

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2022 Personal Property Value Change
50	50-2040	MEMPHIS CITY	(577,840.00)
50	50-2070	RICHMOND CITY	1,359,600.00
50	50040	ANCHOR BAY SCHOOL DISTRICT	(54,189,287.00)
50	50050	ARMADA AREA SCHOOLS	1,842,066.00
50	50180	RICHMOND COMMUNITY SCHOOLS	(11,578,246.00)
50	50190	ROMEO COMMUNITY SCHOOLS	64,773,730.00
50	50230	WARREN CONSOLIDATED SCHOOLS	291,006,122.00
50	50000	MACOMB ISD	1,049,042,237.00

# **2022** Personal Property IC Summary Report - City

50 2022 Personal Property IC Summary Report Worksheet 1					2013 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									2022 TAXABLE VALUES as of MAY 10, 2022							
MACOMB COUNTY						Ad Valo 2013 Taxabi the Ad Valo each munic	ir Value from urem Roll for	Industrial Facilities Tax Roll 2013 Taxoble Value from the IFT Roll for each municipality listed									industrial Facilities Tax Roll sport the 2022 Taxable Value for IFT Roll for each municipality II				
County, Traing (cold Searce of County, Towards), Traing (cold Searce, County Responsible Code Code Code (Code) (Region of Code)					2012 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2013 INCLISTRIAL PERSONAL PROPERTY TAXABLE VALUE	2013 HT NEW FACILITY PERSONAL PROPERTY ON LAND ROBERT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2012 IFT NEW FACULTY PERSONAL PROOPERTY ON LAND THAT IS CLASSIFED AS INSUSTREM REAL 1/2 TAXABLE VALUE	2013 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE	2013 TOTAL TANABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for Help	2013 PERSONAL PROPERTY RECLASSIFICATION Clies for Hele	2022 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2022 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	3022 IST NEW FACULITY PERSONAL PROPERTY ON LAND THAT IS CLASSFIED AS COMMERCIAL SCAL 1/2 TAXABLE VALUE	2022 IFT NEW FACULITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL EEAL 1/2 TAXABLE VALUE	2022 IFT REPLACEMENT/RESHAB PERSONAL PROPERTY TAXABLE VALUE	2022 TOTAL TAXABLE VALUE	2022 PERSONAL PROPERTY RECLASSIFICATION Click for Help	PERSONAL PROPERTY VALUE CHANGE (PPVC) [2021 TV - 2922 TV] (A negative amount indicates there is no loss for the taxable values entered) "TV = "TAXABLE VALUE"	
50		MEMPHS	CITY	IC .	MACOMB	300,740		0	39,750		971,260	0	0	222,800	1,326,300	0	0	0	1,549,100	0	(\$77,840)
50	2070 1	RICHMOND	CITY	IC .	MACOMB	5,618,600	940,600		0	0	6,559,200	0	0	4,763,000	436,600	0	0	0	\$,199,600		1,359,600

# **2022** Personal Property IC Summary Report - School District/MISD

50 County Code	50 2022 Personal Property IC Summary Report  Worksheet 2							2013 TAXABLE VALLUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS									2022 TAXABLE VALUES as of MAY 10, 2022						
	MACOMB COUNTY							em Roll Value from em Roll for ookly listed	Industrial Facilities Tay Roll 2012 Touble Volue from the 8°T Roll for each municipality lated						Ad Valor Report the 2022 from the Ad Vo each munici	7 Taxable Value alorem Rall for		industrial Facilities Tax Roll sport the 2022 Toxable Value fi s IFT Roll for each municipality i					
County	Taxing Unit	Name of School District, ISD, or CC	Taxing Unit	Associated ISD Code	Inter-County	County Responsible for Submitting the PSSR - Co T Fressure.	2013 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2012 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2013 IFT NEW FACULTY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2013 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2012 IFT REPLACEMENT/REMAIL PERSONAL PROPERTY TAXABLE VALUE	2013 TOTAL TAXABLE VALUE	2013 PERSONAL PROPERTY BOUNDARY CHANGE Click for Melo	2013 PERSONAL PROPERTY RECLASSIFICATION Citics for Help	2022 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2022 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2022 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2022 IFT NEW FACULTY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2022 IFT REPLACEMENT/RESHAB PERSONAL PROPERTY TAXABLE VALUE	2022 TOTAL TAXABLE VALUE	2022 PERSONAL PROPERTY RECLASSIFICATION Click for Help	PERSONAL PROPERTY VALUE CHANGE (PPVC) [2012 TV - 2022 TV] *  [A negative amount indicates there is no loss for the taxable values entered) *TV = "TAXABLE VALUE"	
50	50040	ANCHOR BAY SCHOOL DISTRICT	50	50000	IC	MACOMB	14,425,406	11,735,227	0	1,460,520	0	27,621,263			13,562,000	67,992,600	0	265,950		81,810,550	0	(\$4,189,297)	
50	50050	ARMADA AREA SCHOOLS	50	50000	IC	MACOMB	1,996,887	1,405,876	0	105,003	0	3,507,766			1,524,900	140,800	0	0	0	1,665,700	0	1,842,066	
50	50190	RICHMOND COMMUNITY SCHOOLS	9	50000	IC.	MACOMB	8,539,340	2,326,314	0	•	0	10,865,654			7,360,500	15,083,400	0	0	0	22,443,900		(11,578,246)	
50	50190	ROMED COMMUNITY SCHOOLS	9	50000	IC	MACOMB	21,154,377	83,296,322		16,490,031	0	120,840,720			25,115,900	30,861,100	0	90,000		\$6,067,000	- 0	64,772,720	
							134.015.902			45,530,710		460,336,435				20.761.088						291,006,122	

Due Date: June 7, 2022

### 2022 Personal Property Inter-County Summary Report (PPSR-IC) Totals for Inter-County Municipalities For 2022 Millage Rate and Personal Property Tax (PPT) Reimbursement Calculations

All submissions must be in Excel form

The 2022 PPSR-IC 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).

The county responsible for calculating the millage reduction fraction (MRF) is also responsible for compiling, and reporting to 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 - Addl Authorities

### 1) Review Pre-Populated Municipalities

If a municipality has been omitted from the PPSR-IC, please contact the Michigan Department of Treasury (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.

The LCSA Act, as amended, requires the 2013, 2014, and 2015 taxable values to be modified due to a municipality boundary change or a property reclassification.

## Modification of 2013, 2014, and 2015 Personal Property Taxable Values due to a Boundary Change For property that was assessed in 2013. 2014. or 2015 in a municipality other than the one in which it is

essed in 2022, complete the follo

(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 BOUNDARY CHANGE" columns as a positive number, and

(iii) complete Form 5658 and submit to Treasury no later than March 31, 2023. (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 2022 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"

(iii) complete Form 5658 and submit to Treasury no later than March 31, 2023. (See Form 5658 Information below.)

Note: The taxable values reported in the "PERSONAL PROPERTY 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 2022 Personal Property Tax Reimbursement Calculations no later than March 31, 2023.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2022 and February 2023, Treasury must receive Form 5658 by June 7, 2022.

If Treasury receives Form 5658 between June 7, 2022, and March 31, 2023, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2022 and February 2023, then they will be included in the calculation of the PPT reimbursements distributed in May 2023.

## 3) Report 2022 Personal Property Taxable Values\*

The 2022 personal property taxable values should be the taxable values as of May 10, 2022, unless the taxable values have been modified due to a property reclassification.

The LCSA Act, as amended, requires the 2022 taxable values to be modified due to a property reclassification.

Modification of 2022 Personal Property Taxable Value due to Reclassification
For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2022 is classified as commercial personal or industrial personal, complete the following:

(i) modify the 2022 taxable values by excluding the property's 2022 taxable values from the totals, and

(ii) record the modifications of the affected municipalities in the "2022 PERSONAL PROPERTY RECLASSIFICATION" column as a positive number.

\*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 2022 PPSR-IC in the section below, the PP Value Change Summary rksheet will be populated with the 2022 personal property value change for each inter-county municipality
- 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 2022 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.

586-649-5470 Phone Number 5/26/2022 Date Kristen M. Sieloff
County Equalization Director's Name

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

## SUBMISSIONS

Please submit this Excel file by June 7, 2022 to: Treasury at TreasORTAPPT@michigan.

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 <a href="mailto:treasury">TreasORTAPPT@michigan.gov</a>.