#### 2017 Personal Property IC Summary Report Totals for Inter-County Taxing Units

For 2017 Millage Rate and Personal Property Tax Reimbursement Calculations

All submissions must be in Excel format.

This 2017 Personal Property IC Summary Report is to be used by the county for reporting taxable values of inter-county taxing units (taxing units that exist in multiple counties) only.

For each taxing unit levying a millage in more than one county, the county equalization director is responsible for compiling the taxing unit's taxable value under section 34d shall also compile the taxing unit's information for this report (MCL 211.27e).

Treasury has tried to determine which counties are responsible for reporting taxable value information for each of the inter-county taxing units and has entered the inter-county taxing units in this spreadsheet. If an inter-county taxing unit is listed for which the county is not responsible under section 34d, or if the county is responsible for an inter-county taxing unit and it is not listed here, please notify Treasury's Revenue Sharing and Grants Division immediately.

Please fill out the following 3 worksheets completely for any inter-county taxing unit that may be listed there:

PP Values - Co,Twp,City,Vlg PP Values - SD, ISD, CC PP Values - Addl Authorities

#### Instructions

For each inter-county taxing unit listed:

- Compile the required taxable values from each county within the inter-county taxing unit's jurisdiction.
- 2. Total the taxable values reported by the counties for each of the classifications listed in the spreadsheet and enter the totals on the line provided. Use only one line to enter taxable values for any one taxing unit. The county does not need to report the total taxable values for each county separately. Report only the total taxable values for the inter-county taxing unit as a whole.

Please update 2013 taxable values, in columns E through I of each worksheet, with the most current values available.

Please enter 2017 values in columns K through O of each worksheet.

All reported taxable values should include any Renaissance Zone or MCL 211.7d property values for the requested classifications.

For township taxable value calculations, make sure township taxable values include the taxable values of all villages within the township.

For any personal property that was assessed in 2013 as real or utility personal property, but in 2017 is assessed as commercial personal property or industrial personal property, exclude the property's 2017 taxable value from the totals and provide the 2017 taxable value of the property on the Change in PP Classification worksheet.

For any personal property that was assessed in 2013 as commercial personal property or industrial personal property, but in 2017 is assessed as real or utility personal property, exclude the property's 2013 taxable value from the totals and provide the 2013 taxable value of the property on the Change in PP Classification worksheet.

### <u>Submissions</u>

Please submit this Excel file by June 7, 2017 to TreasORTAPPT@michigan.gov

Provide the Distribution worksheet to each inter-county taxing unit in the county.

#### Questions

If you have any questions about this spreadsheet, contact Treasury's Revenue Sharing and Grants Division at 517-373-2697 or TreasORTAPPT@michigan.gov

Thank you in advance for your cooperation. Most debt millage calculations cannot be completed for the July 2017 billing until the calculations required by this spreadsheet are provided.

# MACOMB COUNTY PERSONAL PROPERTY IC SUMMARY REPORT - 2017 Distribution -

COUNTY: Do not distribute this summary sheet until all current year values have been entered on the three subsequent worksheets.

IMPORTANT: The local governmental unit requesting debt millage to be levied is required under MCL 123.1353 to include the Personal Property Exemption Loss amount in its debt millage calculation.

Taxing Unit	2017 IC Personal Property Exemption Loss Amount
MEMPHIS CITY	\$0
RICHMOND CITY	\$211,300
LOCAL SD, ISD & CC IC TAXABLE VALUES	
50040 ANCHOR BAY	\$0
50050 ARMADA	\$912,176
50180 RICHMOND	\$0
50190 ROMEO	\$56,833,377
50230 WARREN CONSOLIDATED	\$234,016,206
50000 MACOMB ISD	\$922,250,766
OTHER AUTHORITIES IC TAXABLE VALUE	
NONE	\$0

	Personal Property IC Summary Report for Debt Millage Rate and Reimbursement Calculations 50 MAGOMIS COUNTY  Make sure to order values for each taxing authority lated here to the right through column O  Taxing Authority	Enter 'IC' if the taxing authority	If IC, enter the name of the county responsible for calculating the MRF for this taxing authority. This county will also be responsible for reporting	List the Total Taxable Combined that is Reque Valorem Roll for Each for V	Taxing Authority Listed fear: INAL TV	Below from the Indu Ta:  1/2 of the Total IFT New Facility Personal Property TV where the	JFT Roll ue for All Counties Combi strial Facilities Tax Exer xing Authority Listed for \(^1\) 2013 FINAL TV  1/2 of the Total IFT New Facility Personal Property TV where the	opt Roll (IFT) for Each Year: IFT Replacement/Rehab	2013 Taxable Value Total	List the Total Taxable Combined that is Requ Valorem Roll for Each for ' 2017 T State Equali	Taxing Authority Listed Year: IV as of zation in May	Below from the Indus Tax  1/2 of the Total IFT New Facility Personal Property TV where the	strial Facilities Tax Exeming Authority Listed for \ 2017 TV  1/2 of the Total IFT New Facility Personal Property TV where the	rear: `` IFT Replacement/Rehab	2017 Taxable Value Total	Personal Property Exemption Loss [2013 TV - 2017 TV] A Positive Amount Represents the Amount of Personal Property Exemption Loss A Negative Amount Will Appear if the 2017 TV is Greater than the 2013 TV - This
Code		exists in multiple counties	the total taxable value of this taxing authority on the IC form.	Commercial Personal Property	Industrial Personal Property	Land is Classified as Commercial Real	Land is Classified as Industrial Real	TV of Personal Property		Commercial Personal Property		Land is Classified as Commercial Real	Land is Classified as Industrial Real	TV of Personal Property		Indicates there is No Exemption Loss for the Taxable Values Entered
50-2040	MEMPHIS CITY	IC	MACOMB	300,740	630,770	39,750	-		971,260	414,300	830,500		-		1,244,800	(273,540)
50-2070	RICHMOND CITY	IC	MACOMB	5,618,600	940,600	-	-	-	6,559,200	5,681,000	666,900		-		6,347,900	211,300

	Personal Property IC Summary Reyort for Debt Millinge Rate and Reimbursement Calculations 50 MACOME COUNTY Make sure to enter values for each taxing authority islated here, to the right through column O Taxing Authority		List the Total Traceble Value for All Counties Combined that is Requested below from the Ad Valueren Rol for Elect Tracep All Counties Elect Tracep All Counties Combined that is Requested Valueren Rol for Elect Tracep All Conf. (FT) for Elect Taxing Author's Listed for Year  2013 FINAL TV  2013 FINAL TV  2013 FINAL TV					2013 Taxable Value Total	Valorem Roll for Each Taxing Authority Listed for Year:  2017 TV as of		Ad List the Taxable Value for All Counties Combined that is Requested			2017 Taxable Value Total	Personal Property Exemption Loss [2013 TV - 2017 TV] A Positive Amount Represents the Amount	
Code	School Dist, Intermediate School Dist, Community College	taxing authority	If IC, enter the name of the county responsible for calculating the MRF for this taxing authority. This county will also be responsible for reporting the total taxable value of this taxing authority on the IC form.	Commercial Personal Property		1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	New Facility Personal Property TV where the			Commercial Personal Property	Industrial Personal Property	New Facility Personal Property TV where the	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Replacement/Rehab		of Personal Property Exemption Loss  A Negative Amount Will Appear if the 2017 TV is Greater than the 2013 TV - This Indicates there is No Exemption Loss for the Taxable Values Entered
50040	ANCHOR BAY	IC	MACOMB	14,425,406	11,735,337	-	1,460,520	-	27,621,263	13,143,284	53,426,113		1,195,566		67,764,963	(40,143,700)
50050	ARMADA	IC	MACOMB	1,996,887	1,405,876	-	105,003	-	3,507,766	1,873,989	688,775		32,826		2,595,590	912,176
50180	RICHMOND	IC	MACOMB	8,539,340	6,351,694	-	-	-	14,891,034	8,635,424	9,740,255		-		18,375,679	(3,484,645)
50190	ROMEO	IC	MACOMB	21,154,377	83,196,322	-	16,490,031	-	120,840,730	21,534,277	35,425,918		7,047,158		64,007,353	56,833,377
50230	WARREN CONSOLIDATED	IC	MACOMB	134,015,902	280,789,823	-	45,530,710	-	460,336,435	136,635,399	80,572,089		9,112,741		226,320,229	234,016,206
50000	MACOMB ISD	IC	MACOMB	676,324,240	1,225,775,604	-	225,417,014	-	2,127,516,858	661,867,634	465,439,088		77,959,370		1,205,266,092	922,250,766

Personal Property IC Summary Report for Debt Millage Rate and Relimbursement Calculations 50 MACOMB COUNTY Make sure to enter values for each taxing authority listed here, to the right through column O			List the Total Taxable Combined that is Reque Valorem Roll for Each		List the Taxable Value Below from the Indus Tax		pt Roll (IFT) for Each	2013 Taxable	List the Total Taxable Combined that is Requ Valorem Roll for Each for		List the Taxable Value Below from the Indu	IFT Roll ie for All Counties Combi strial Facilities Tax Exem king Authority Listed for Y	pt Roll (IFT) for Each	2017 Taxable	Personal Property Exemption Loss [2013 TV - 2017 TV]
Taxing Authority			2013 FI	INAL TV		2013 FINAL TV		Value Total		zation in May		2017 TV		Value Total	
	Enter 'IC' if the fo taxing authority wi	If IC, enter the name of the county sponsible for calculating the MRF or this taxing authority. This county Ill also be responsible for reportine total taxable value of this taxing authority on the IC form.	Commercial Personal Property		New Facility Personal Property TV where the Land is Classified as	Property TV where the Land is Classified as	IFT Replacement/Rehab		Commercial Personal Property		New Facility Personal Property TV where the Land is Classified as	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Replacement/Rehab		A Positive Amount Represents the Amount of Personal Property Exemption Loss  A Negative Amount Will Appear if the 2017 TV is Greater than the 2013 TV - This Indicates there is No Exemption Loss for the Taxable Values Entered

## Reporting of a Change in the Classification of Personal Property

Enter the total 2017 taxable value amount for any personal property that was assessed in 2013 as real or utility personal property, but in 2017 is assessed as commercial personal property or industrial personal property.

Enter the total 2013 taxable value amount for any personal property that was assessed in 2013 as commercial personal property or industrial personal property, but in 2017 is assessed as real or utility personal property.

## Taxable Value Amount