

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	2021 TAXABLE VALUES AS REPORTED ON 2015 PPSR AND MODIFIED FOR BOUNDARY CHANGES AND PROPERTY RECLASSIFICATIONS										2022 TAXABLE VALUES as of MAY 16, 2022					PERSONAL PROPERTY VALUE CHANGE (PPVC) 2015 IV - 2022 IV) * * In negative amount indicates there is no line for the taxable value entered ** IV = "TAXABLE VALUE"						
County Code	MACOMB COUNTY	All Additions/Deletions Report For 2021 Taxable Value from the All Additions and Deletions Report for each municipality listed					All Additions/Deletions Report For 2022 Taxable Value from the All Additions and Deletions Report for each municipality listed					2021 TOTAL TAXABLE VALUE	2021 PERSONAL PROPERTY BOUNDARY CHANGE VALUE OF 2022	2021 PERSONAL PROPERTY RECLASSIFICATION VALUE OF 2022	2022 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE			2022 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE		2022 IFT NEW FACILITY PERSONAL PROPERTY TAXABLE VALUE	2022 IFT REPLACEMENT/REHAIR PERSONAL PROPERTY TAXABLE VALUE	2022 TOTAL TAXABLE VALUE	2022 PERSONAL PROPERTY RECLASSIFICATION VALUE OF 2022
County	Twp	Name of County, Township, City, or Village	Twp	Type	Inter-County Indicator	County Responsible for Assessing the PPVC of the Transfer	2021 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2021 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2021 IFT NEW FACILITY PERSONAL PROPERTY TAXABLE VALUE	2021 IFT REPLACEMENT/REHAIR PERSONAL PROPERTY TAXABLE VALUE	2021 TOTAL TAXABLE VALUE				2021 PERSONAL PROPERTY BOUNDARY CHANGE VALUE OF 2022	2021 PERSONAL PROPERTY RECLASSIFICATION VALUE OF 2022		2022 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2022 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2022 IFT NEW FACILITY PERSONAL PROPERTY TAXABLE VALUE	2022 IFT REPLACEMENT/REHAIR PERSONAL PROPERTY TAXABLE VALUE	2022 TOTAL TAXABLE VALUE	2022 PERSONAL PROPERTY RECLASSIFICATION VALUE OF 2022
20	2020	MACOMB	CITY	C	MACOMB	0	1,039,700	483,713	0	15,752	1,539,165				0	0		1,123,000	1,628,900	0	0	2,751,900	0

**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 format.

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 - Ca | Twp | City | Vlg*
Worksheet 2: *PP Values - SD | ISD | CC*
Worksheet 3: *PP Values - Adl 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 LCA 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 assessed in 2022, 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 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" 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.)

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 LCA 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* worksheet will be populated with the 2022 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 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.

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

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.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.