

2023 PERSONAL PROPERTY VALUE CHANGE BY MUNICIPALITY IN MACOMB COUNTY

County Code	Taxing Unit Code	Taxing Unit Name	2013 to 2023 Personal Property Value Change
50	50-0000	MACOMB COUNTY	1,223,153,975.00
50	50-1010	ARMADA TOWNSHIP	(1,456,263.00)
50	50-1020	BRUCE TOWNSHIP	57,334,525.00
50	50-1030	CHESTERFIELD TOWNSHIP	57,486,680.00
50	50-1040	CLINTON TOWNSHIP	74,127,650.00
50	50-1050	HARRISON TOWNSHIP	(1,846,640.00)
50	50-1070	LENOX TOWNSHIP	(3,048,462.00)
50	50-1080	MACOMB TOWNSHIP	24,055,365.00
50	50-1090	RAY TOWNSHIP	(2,320,519.00)
50	50-1100	RICHMOND TOWNSHIP	119,036.00
50	50-1110	SHELBY TOWNSHIP	42,220,550.00
50	50-1120	WASHINGTON TOWNSHIP	14,397,930.00
50	50-2010	CENTER LINE CITY	21,159,868.00
50	50-2020	EASTPOINTE CITY	3,721,810.00
50	50-2030	FRASER CITY	58,483,465.00
50	50-2035	GROSSE POINTE SHORES VILLAGE CITY	SEE PPSR-IC
50	50-2040	MEMPHIS CITY	SEE PPSR-IC
50	50-2050	MOUNT CLEMENS CITY	31,685,533.00
50	50-2060	NEW BALTIMORE CITY	4,148,351.00
50	50-2070	RICHMOND CITY	SEE PPSR-IC
50	50-2080	ROSEVILLE CITY	53,476,720.00
50	50-2090	ST CLAIR SHORES CITY	20,991,200.00
50	50-2100	STERLING HEIGHTS CITY	414,925,482.00
50	50-2110	UTICA CITY	(113,952.00)
50	50-2120	WARREN CITY	352,758,716.00
50	50-3010	ARMADA VILLAGE	(2,492,699.00)
50	50-3030	NEW HAVEN VILLAGE	559,457.00
50	50-3040	ROMEO VILLAGE	56,189,285.00
50	44020	ALMONT COMMUNITY SCHOOLS	SEE PPSR-IC
50	50010	CENTER LINE PUBLIC SCHOOLS	58,079,946.00
50	50020	EASTPOINTE COMMUNITY SCHOOL DISTRICT	10,838,461.00
50	50030	ROSEVILLE COMMUNITY SCHOOLS	45,960,395.00
50	50040	ANCHOR BAY SCHOOL DISTRICT	SEE PPSR-IC
50	50050	ARMADA AREA SCHOOLS	SEE PPSR-IC
50	50070	CLINTONDALE COMMUNITY SCHOOLS	880,400.00
50	50080	CHIPPEWA VALLEY SCHOOLS	43,949,815.00
50	50090	FITZGERALD PUBLIC SCHOOLS	117,258,415.00
50	50100	FRASER PUBLIC SCHOOLS	76,315,690.00
50	50120	LAKE SHORE PUBLIC SCHOOLS (MACOMB)	9,211,750.00
50	50130	LAKEVIEW PUBLIC SCHOOLS (MACOMB)	6,783,400.00
50	50140	L'ANSE CREUSE PUBLIC SCHOOLS	93,375,814.00
50	50160	MOUNT CLEMENS COMMUNITY SCHOOL DISTRICT	22,338,688.00
50	50170	NEW HAVEN COMMUNITY SCHOOLS	14,441,735.00
50	50180	RICHMOND COMMUNITY SCHOOLS	SEE PPSR-IC
50	50190	ROMEO COMMUNITY SCHOOLS	SEE PPSR-IC
50	50200	SOUTH LAKE SCHOOLS	4,842,010.00
50	50210	UTICA COMMUNITY SCHOOLS	308,301,560.00
50	50220	VAN DYKE PUBLIC SCHOOLS	22,016,678.00
50	50230	WARREN CONSOLIDATED SCHOOLS	SEE PPSR-IC
50	50240	WARREN WOODS PUBLIC SCHOOLS	19,358,304.00
50	63260	ROCHESTER COMMUNITY SCHOOL DISTRICT	SEE PPSR-IC
50	74120	MEMPHIS COMMUNITY SCHOOLS	SEE PPSR-IC
50	44000	LAPEER ISD	SEE PPSR-IC
50	50000	MACOMB ISD	SEE PPSR-IC
50	63000	OAKLAND ISD	SEE PPSR-IC
50	74000	SAINT CLAIR COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY (RESA)	SEE PPSR-IC
50	50600	MACOMB COMMUNITY COLLEGE	1,329,272,476.00
50	5001	MACOMB COUNTY ZOOLOGICAL AUTHORITY	1,329,126,776.00
50	5002	HURON-CLINTON METROPOLITAN AUTHORITY	SEE PPSR-IC
50	5003	MACOMB COUNTY TRANSPORTATION AUTHORITY (SMART)	1,329,126,776.00
50	5004	ARMADA FREE PUBLIC LIBRARY	(1,310,563.00)
50	5005	CHESTERFIELD TOWNSHIP LIBRARY	57,486,680.00
50	5006	CLINTON-MACOMB PUBLIC LIBRARY	98,211,415.00
50	5007	MOUNT CLEMENS PUBLIC LIBRARY	31,657,133.00
50	5008	ROMEO DISTRICT LIBRARY	71,732,455.00
50	5013	MACOMB COUNTY ART INSTITUTE AUTHORITY	1,329,126,776.00
50	5014	RECREATIONAL AUTHORITY OF ROSEVILLE AND EASTPOINTE	57,198,530.00
50	5015	SOUTH MACOMB OAKLAND REGIONAL SERVICES AUTH (SMORSA) - CITY OF EASTPOINTE - MACOMB CO.	(9,707,300.00)
50	50-1120	WASHINGTON TOWNSHIP (POLICE)	12,399,530.00

2023 IS IN BALANCE		Taxable Value Balance Summary					
2013 IS IN BALANCE		MACOMB COUNTY					
2014 IS NOT IN BALANCE		Below is a summation of the taxable values entered on the subsequent worksheets. The county totals should equal the subtotals for: townships and cities, school districts, and intermediate school districts. The text boxes in the top left-hand corner will indicate if the subtotals balance back to the county. If a 2023 subtotal does not balance back to the county, correct the error in the relevant worksheet. If a 2013, 2014, or 2015 subtotal does not balance back to the county, make no changes unless the imbalance has been caused by a modification of taxable values due to a municipality boundary change or a property reclassification. The LCSA Act, as amended, does not allow for corrections of the 2013, 2014, and/or 2015 taxable values.					
2015 IS NOT IN BALANCE		Ad Valorem Roll			IFT Roll		2023 TOTAL TAXABLE VALUE
2023	2023 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2023 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2023 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2023 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2023 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE		
MACOMB COUNTY	690,483,050.00	156,198,864.00	464,522.00	7,927,300.00	-	855,073,736.00	
TOWNSHIPS AND CITIES	690,483,050.00	156,198,864.00	464,522.00	7,927,300.00	-	855,073,736.00	
SCHOOL DISTRICTS	690,483,050.00	156,198,864.00	464,522.00	7,927,300.00	-	855,073,736.00	
INTERMEDIATE SCHOOL DISTRICTS	690,483,050.00	156,198,864.00	464,522.00	7,927,300.00	-	855,073,736.00	
2013	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	2013 TOTAL TAXABLE VALUE	
MACOMB COUNTY	664,235,856.00	1,190,372,766.00	-	223,619,089.00	-	2,078,227,711.00	
TOWNSHIPS AND CITIES	664,235,856.00	1,190,372,766.00	-	223,619,089.00	-	2,078,227,711.00	
SCHOOL DISTRICTS	664,235,856.00	1,190,372,766.00	-	223,619,089.00	-	2,078,227,711.00	
INTERMEDIATE SCHOOL DISTRICTS	664,235,856.00	1,190,372,766.00	-	223,619,089.00	-	2,078,227,711.00	
2014	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	2014 TOTAL TAXABLE VALUE	
MACOMB COUNTY	593,446,405.00	1,365,150,971.00	327,450.00	237,747,213.00	-	2,196,672,039.00	
TOWNSHIPS AND CITIES	593,446,405.00	1,256,017,339.00	327,450.00	237,977,654.00	-	2,087,768,848.00	
SCHOOL DISTRICTS	593,446,405.00	1,365,150,971.00	327,450.00	237,747,213.00	-	2,196,672,039.00	
INTERMEDIATE SCHOOL DISTRICTS	593,446,405.00	1,365,150,971.00	327,450.00	237,747,213.00	-	2,196,672,039.00	
2015	2015 COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE	2015 INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE	2015 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS COMMERCIAL REAL 1/2 TAXABLE VALUE	2015 IFT NEW FACILITY PERSONAL PROPERTY ON LAND THAT IS CLASSIFIED AS INDUSTRIAL REAL 1/2 TAXABLE VALUE	2015 IFT REPLACEMENT/REHAB PERSONAL PROPERTY TAXABLE VALUE	2015 TOTAL TAXABLE VALUE	
MACOMB COUNTY	636,604,744.00	1,390,656,637.00	-	210,035,727.00	-	2,237,297,108.00	
TOWNSHIPS AND CITIES	636,604,744.00	1,285,623,305.00	-	210,030,671.00	-	2,132,258,720.00	
LOCAL SCHOOL DISTRICTS	636,604,744.00	1,390,656,637.00	-	210,035,727.00	-	2,237,297,108.00	
INTERMEDIATE SCHOOL DISTRICTS	636,604,744.00	1,390,656,637.00	-	210,035,727.00	-	2,237,297,108.00	

2023 Personal Property Summary Report (PPSR)
For 2023 Millage Rate and Personal Property Tax (PPT) Reimbursement Calculations

All submissions must be in Excel format.

The 2023 PPSR is to be used by the county for reporting personal property taxable values for each municipality in the county.
Most debt millage calculations cannot be completed for the July property tax billing until the municipality is provided with the calculations required by this workbook.

INSTRUCTIONS FOR PP VALUES WORKSHEET

For each of the worksheets listed below, complete the following tasks:

- Worksheet 1: PP Values - CA/Town/City/Village
Worksheet 2: PP Values - SD / JSD / JCC
Worksheet 3: PP Values - Local Authorities
Supplemental Worksheet: PP Values - Partial Millage

Partial Millage

Report the taxable values subject to a partial millage on the PP Values - Partial Millage worksheet.

For Counties, Townships, Cities, Villages, Community Colleges, and Local Authorities:

A partial millage applies when a millage is not levied on all parcels in a municipality. Only report the taxable values subject to the applicable millage levy.
Example: If a township levies a road millage on all parcels in the township except for parcels that are also in a village, the road millage is considered a partial millage.

Debt School Districts

A partial millage applies when a debt millage is not levied on all parcels in a school district. Only report the taxable values subject to a debt levy approved by the electors, or incurred, prior to the annexation, dissolution, or consolidation of a neighboring school district.
Example: If a school district has absorbed a neighboring school district that has been annexed, dissolved, or consolidated, and is restricted from levying debt millage on the parcels of the neighboring school district, the debt millage is considered a partial millage.

For SDs:

A partial millage applies when a vocational education millage is not levied on all member school districts. Only report the taxable values subject to a vocational education millage.

1) Review Pre-Proposed Municipalities

If a municipality has been omitted from the PPSR, please contact the Michigan Department of Treasury (Treasury) so that a revised copy of the PPSR can be provided for completion. (See contact information at end of instructions.)

2) Review Pre-Proposed 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, 2013, 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 2023, 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, 2024. (See Form 5658 information below.)

Modification of 2013, 2014, and 2015 Personal Property Taxable Values due to a Reclassification

For property that was classified in 2013, 2014, or 2015 as commercial personal or industrial personal, but in 2023 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, 2024. (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 2023 Personal Property Tax Reimbursement Calculations no later than March 31, 2024.

To guarantee inclusion of the taxable value modifications in the calculation of the PPT reimbursements to be distributed in October 2023 and February 2024, Treasury must receive Form 5658 by June 7, 2023.

If Treasury receives Form 5658 between June 7, 2023, and March 31, 2024, and the taxable value modifications are not included in the calculation of the PPT reimbursements distributed in October 2023 and February 2024, then they will be included in the calculation of the PPT reimbursements distributed in May 2024.

3) Report 2023 Personal Property Taxable Values

The 2023 personal property taxable values should be the taxable values as of May 10, 2023, unless the taxable values have been modified due to a property reclassification.

The LCA Act, as amended, requires the 2023 taxable values to be modified due to a property reclassification.

Note: The county's 2023 taxable values are calculated automatically by summing the 2023 taxable values reported for the townships and cities. And each 2023 taxable value is calculated automatically by summing the 2023 taxable values reported for each member school district. If the calculated 2023 taxable values appear to be incorrect, please contact Treasury for assistance.

Modification of 2023 Personal Property Taxable Values due to a Reclassification

For property that was classified in 2013, 2014, or 2015 as real or utility personal, but in 2023 is classified as commercial personal or industrial personal, complete the following:

- (i) modify the 2023 taxable values by excluding the property's 2023 taxable values from the totals; and
(ii) record the modifications of the affected municipalities in the "2023 PERSONAL PROPERTY RECLASSIFICATION" column as a positive number.

*For inter-county municipalities (municipalities that exist in multiple counties), only report the municipalities' taxable values within the county. The county responsible for calculating the millage reduction fraction (MRF) is also responsible for completing and reporting the total taxable values of the inter-county municipalities to Treasury on the PPSR-IC.

*All reported taxable values must include any Remittance Zone or MCJ 311.70 (i.e. housing for elderly or disabled families) personal property taxable values for the requested classifications.

*Township taxable values must include the taxable values of all villages within the township.

INSTRUCTIONS FOR BALANCE SUMMARY WORKSHEET

The county totals should equal the subtotal for: townships and cities, school districts, and SDs.

1) Review the 2023 Personal Property Taxable Values

If the 2023 county totals are in balance and equal each 2023 subtotal, then a text box in the top left-hand corner will read, 2023 IS IN BALANCE. Once the PPSR is in balance it may be certified and submitted.

If the 2023 county totals do not equal each 2023 subtotal, then a text box in the top left-hand corner will read, 2023 IS NOT IN BALANCE. Do not certify or submit the PPSR until the error(s) is corrected in the relevant worksheet(s) and the PPSR is in balance.

2) Review the 2013, 2014, and 2015 Personal Property Taxable Values

If the 2013, 2014, or 2015 county totals do not equal each 2013, 2014, or 2015 subtotal, then a text box in the top left-hand corner will read, 2013 IS NOT IN BALANCE, 2014 IS NOT IN BALANCE, and/or 2015 IS NOT IN BALANCE. Make no changes unless the imbalance has been caused by a modification of taxable values due to a municipality boundary change or a property reclassification. The LCA Act, as amended, does not allow for corrections of the 2013, 2014, and/or 2015 personal property taxable values.

INSTRUCTIONS FOR PP VALUE CHANGE SUMMARY WORKSHEET

1) After the county equalization director has certified the 2023 PPSR in the section below, the PP Value Change Summary worksheet will be populated with the 2023 personal property value change for each municipality in the county.

2) The county equalization director should provide a copy of the PP Value Change Summary worksheet to each municipality in the county to assist them in calculating debt millages and budgeting for the 2023 PPT reimbursements.

CERTIFICATION

In accordance with 2023 Public Act 88, 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. Saffell 586-469-5470 5/12/2023 06/30/2023 rev
County Equalization Director's Name Phone Number Date

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

SUBMISSIONS

Please submit this Excel file by May 31, 2023 to:

Treasurer at TreasORAPP@michigan.gov

County(ies) indicated as being responsible for submitting a PPSR-IC to Treasury.

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: 517-315-7484 or TreasORAPP@michigan.gov.