

**2018 Personal Property Summary Report (PPSR)  
For 2018 Millage Rate and Personal Property Tax Reimbursement Calculations**

**All submissions must be in Excel format.**

The 2018 Personal Property Summary Report is to be used by the county for reporting taxable values for each municipality in the county.

Please complete the following worksheets:

*Worksheet 1* : PP Values - Co|Twp|City|Vlg

*Worksheet 2* : PP Values - School Districts

*Worksheet 3* : PP Values - ISDs & CCs

*Worksheet 4* : PP Values - Addl Authorites

An additional worksheet, "*Worksheet 5* : PP Values - ISD (Voc Ed)," may also require reporting. This worksheet is applicable to counties in which at least one intermediate school district does not levy a vocational education millage in all of its school districts. **For *Worksheet 5*, only record the taxable values subject to vocational education millage.**

**Instructions**

- 1) Review for accuracy the pre-populated data in columns A through E of each worksheet. If a municipality is omitted from the PPSR, please contact Treasury (contact information below instructions) so that a revised copy of the PPSR can be rendered and returned for completion.
- 2) Please review 2013 values in columns F through J of each worksheet.\* All reported taxable values in columns F through M 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.

**Personal Property Boundary Change - Part A**

For any personal property that was assessed in 2013 as commercial personal property or industrial personal property in a municipality other than the one in which it is assessed in 2018, adjust the pre-populated 2013 taxable value totals accordingly and record the adjustments to the 2013 taxable value of the affected municipalities in column L.

**Personal Property Reclassification - Part A**

For any personal property that was assessed in 2013 as commercial personal property or industrial personal property, but in 2018 is assessed as real property or utility personal property, exclude the property's 2013 taxable value from the totals and provide the 2013 taxable value of the property in column M.

- 3) Please report 2018 values, in columns N through R of each worksheet, with the most current values available.\* All reported taxable values in columns N through T 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.

**Personal Property Reclassification - Part B**

For any personal property that was assessed in 2013 as real property or utility personal property, but in 2018 is assessed as commercial personal property or industrial personal property, exclude the property's 2018 taxable value from the totals and provide the 2018 taxable value of the property in column T.

- 4) Check the Balance Summary tab to ensure the submitted taxable values balance. The county totals should equal the subtotals for townships & cities, for K12 local school districts, and for ISDs. If all of the subtotals equal the county totals, then in the top left-hand corner a text box will read **PPSR IS IN BALANCE**. Do not submit the PPSR if this text box reads **PPSR IS NOT IN BALANCE**.

\* For inter-county municipalities (municipalities that exist in multiple counties), only report the municipalities' taxable values within the county. The county populated in column E is the county responsible for calculating the millage reduction fraction (MRF); it is also responsible for compiling the total taxable values of the inter-county municipalities. The compiled taxable values for inter-county municipalities will be reported to Treasury on the Personal Property Inter-County Summary Report.

- 5) Certification

*In accordance with 2014 Public Act 86, the County Equalization Director hereby certifies to Treasury that the reported taxable values are complete and accurate.*

Lynette Girard (as reported by Assessors)  
County Equalization Director's Name

231-533-6320  
Phone Number

6/4/2018  
Date

**Submissions**

Please submit this Excel file by May 31, 2018 to:

Treasury at [TreasORTAPPT@michigan.gov](mailto:TreasORTAPPT@michigan.gov)

**AND**

County(ies) indicated in columns E who are responsible for the IC calculation

Provide the PP Value Loss Summary worksheet to each municipality in the county.

**Questions**

If you have any questions about this workbook, contact Treasury's Revenue Sharing and Grants Division at 517-373-2697 or [TreasORTAPPT@michigan.gov](mailto:TreasORTAPPT@michigan.gov).

Thank you in advance for your cooperation. Most debt millage calculations cannot be completed for the July 2018 billing until the calculations required by this workbook are provided.

**2018 PERSONAL PROPERTY VALUE LOSS BY MUNICIPALITY**

Municipality Code	Municipality	2013 to 2018 Personal Property Value Loss
<b>05-0000</b>	<b>ANTRIM COUNTY</b>	<b>9,793,930.00</b>
05-1010	BANKS TOWNSHIP	403,400.00
05-1020	CENTRAL LAKE TOWNSHIP	760,200.00
05-1030	CHESTONIA TOWNSHIP	303,400.00
05-1040	CUSTER TOWNSHIP	(148,500.00)
05-1050	ECHO TOWNSHIP	37,850.00
05-1060	ELK RAPIDS TOWNSHIP	1,941,000.00
05-1070	FOREST HOME TOWNSHIP	186,500.00
05-1080	HELENA TOWNSHIP	212,500.00
05-1090	JORDAN TOWNSHIP	33,800.00
05-1100	KEARNEY TOWNSHIP	4,433,500.00
05-1110	MANCELONA TOWNSHIP	2,145,480.00
05-1120	MILTON TOWNSHIP	(69,300.00)
05-1130	STAR TOWNSHIP	711,300.00
05-1140	TORCH LAKE TOWNSHIP	(352,000.00)
05-1150	WARNER TOWNSHIP	(805,200.00)
05-3010	BELLAIRE VILLAGE	244,600.00
05-3020	CENTRAL LAKE VILLAGE	(419,000.00)
05-3030	ELK RAPIDS VILLAGE	(1,789,500.00)
05-3040	ELLSWORTH VILLAGE	(102,100.00)
05-3050	MANCELONA VILLAGE	(719,000.00)
05010	ALBA PUBLIC SCHOOLS	1,005,800.00
05035	CENTRAL LAKE PUBLIC SCHOOLS	1,027,850.00
05040	BELLAIRE PUBLIC SCHOOLS	4,624,400.00
05060	ELK RAPIDS SCHOOLS	SEE PPSR-IC
05065	ELLSWORTH COMMUNITY SCHOOL	SEE PPSR-IC
05070	MANCELONA PUBLIC SCHOOLS	SEE PPSR-IC
15020	BOYNE CITY PUBLIC SCHOOLS	SEE PPSR-IC
15030	BOYNE FALLS PUBLIC SCHOOL DISTRICT	SEE PPSR-IC
15050	CHARLEVOIX PUBLIC SCHOOLS	SEE PPSR-IC
15060	EAST JORDAN PUBLIC SCHOOLS	SEE PPSR-IC
69020	GAYLORD COMMUNITY SCHOOLS	SEE PPSR-IC
15000	CHARLEVOIX-EMMET ISD	SEE PPSR-IC
16000	CHEBOYGAN-OTSEGO-PRESQUE ISLE ISD	SEE PPSR-IC
28000	TRAVERSE BAY ISD	SEE PPSR-IC
0501	ANTRIM COUNTY AMBULANCE AUTHORITY	7,799,180.00
0502	BELLAIRE DISTRICT LIBRARY	4,620,000.00
0503	CENTRAL LAKE DISTRICT LIBRARY	1,027,850.00
0505	ELK RAPIDS DISTRICT LIBRARY	1,871,700.00
0504	CHARLEVOIX PUBLIC LIBRARY	SEE PPSR-IC
0506	JORDAN VALLEY DISTRICT LIBRARY	SEE PPSR-IC
0508	JORDAN VALLEY EMS AUTHORITY	SEE PPSR-IC
0509	ELMIRA - WARNER FIRE AUTHORITY	SEE PPSR-IC

PPSR IS IN BALANCE

### Taxable Value Balance Summary

#### ANTRIM COUNTY

The total taxable value of 1) townships and cities, 2) local school districts, and 3) ISDs should all balance back to the county. Below is a summation of the values entered on the subsequent worksheets. The text box in the top left-hand corner will indicate if a total does not balance back to the county. If a total does not balance back to the county, correct the error in the relevant worksheet.

2013	Ad Valorem Roll		IFT Roll			Personal Property Reclassification Part A	Total Taxable Value
	Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/Rehabilitation Personal Property		
ANTRIM COUNTY	12,455,180	8,412,800	78,550	485,600	-	-	21,432,130
TOWNSHIPS & CITIES	12,455,180	8,412,800	78,550	485,600	-	-	21,432,130
K12 LOCAL SCHOOL DISTRICTS	12,455,180	8,412,800	78,550	485,600	-	-	21,432,130
INTERMEDIATE SCHOOL DISTRICTS	12,455,180	8,412,800	78,550	485,600	-	-	21,432,130

2018	Ad Valorem Roll		IFT Roll			Personal Property Reclassification Part B	Total Taxable Value
	Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/Rehabilitation Personal Property		
ANTRIM COUNTY	8,023,000	3,615,200	-	-	-	-	11,638,200
TOWNSHIPS & CITIES	8,023,000	3,615,200	-	-	-	-	11,638,200
K12 LOCAL SCHOOL DISTRICTS	8,023,000	3,615,200	-	-	-	-	11,638,200
INTERMEDIATE SCHOOL DISTRICTS	8,023,000	3,615,200	-	-	-	-	11,638,200

05		2018 Personal Property Summary Report				2013 FINAL TAXABLE VALUES							2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY					SUBTOTAL				
County Code		Worksheet 1																				
ANTRIM COUNTY					Ad Valorem Roll Report the 2013 Taxable Value from the Ad Valorem Roll for each municipality listed			Industrial Facilities Tax Roll Report the 2013 Taxable Value from the IFT Roll for each municipality listed			2013 Taxable Value Total	Personal Property Boundary Change Part A [For informational purposes] <a href="#">Click for Help</a>		Personal Property Reclassification Part A [For informational purposes] <a href="#">Click for Help</a>	Ad Valorem Roll Report the 2018 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll Report the 2018 Taxable Value from the IFT Roll for each municipality listed			2018 Taxable Value Total	Personal Property Reclassification Part B [For informational purposes] <a href="#">Click for Help</a>	Taxable Value Loss [2013 TV - 2018 TV] <i>(A negative amount indicates there is no loss for the taxable values entered)</i>
Municipality Code	Name of County, Township, City or Village	Municipality Type	Inter-County Indicator	County Responsible for Submitting to Treasury the PPSR-IC	Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property				Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property					
05-0000	ANTRIM	COUNTY			12,455,180	8,412,800	78,550	485,600	0	21,432,130	0	8,023,000	3,615,200	0	0	0	11,638,200	0	9,793,930			
05-1010	BANKS	TOWNSHIP			605,400	218,000	3,150	116,950	0	943,500		361,600	178,500				540,100		403,400			
05-1020	CENTRAL LAKE	TOWNSHIP			887,500	1,285,500	0	0	0	2,173,000		463,600	949,200				1,412,800		760,200			
05-1030	CHESTONIA	TOWNSHIP			523,900	40,800	0	0	0	564,700		58,100	203,200				261,300		303,400			
05-1040	CUSTER	TOWNSHIP			983,900	127,300	0	0	0	1,111,200		1,060,000	199,700				1,259,700		(148,500)			
05-1050	ECHO	TOWNSHIP			88,100	158,000	0	107,750	0	353,850		0	316,000				316,000		37,850			
05-1060	ELK RAPIDS	TOWNSHIP			1,675,800	739,500	75,400	260,900	0	2,751,600		494,900	315,700				810,600		1,941,000			
05-1070	FOREST HOME	TOWNSHIP			291,700	0	0	0	0	291,700		105,200	0				105,200		186,500			
05-1080	HELENA	TOWNSHIP			534,000	0	0	0	0	534,000		321,500	0				321,500		212,500			
05-1090	JORDAN	TOWNSHIP			79,600	0	0	0	0	79,600		45,800	0				45,800		33,800			
05-1100	KEARNEY	TOWNSHIP			3,252,900	3,335,000	0	0	0	6,587,900		1,517,200	637,200				2,154,400		4,433,500			
05-1110	MANCERLONA	TOWNSHIP			2,038,080	1,110,300	0	0	0	3,148,380		889,300	113,600				1,002,900		2,145,480			
05-1120	MILTON	TOWNSHIP			382,500	165,200	0	0	0	547,700		199,100	417,900				617,000		(69,300)			
05-1130	STAR	TOWNSHIP			333,100	691,100	0	0	0	1,024,200		174,200	138,700				312,900		711,300			
05-1140	TORCH LAKE	TOWNSHIP			578,300	0	0	0	0	578,300		930,300	0				930,300		(352,000)			
05-1150	WARNER	TOWNSHIP			200,400	542,100	0	0	0	742,500		1,402,200	145,500				1,547,700		(805,200)			
05-3010	BELLAIRE	VILLAGE			1,135,600	0	0	0	0	1,135,600		891,000	0				891,000		244,600			
05-3020	CENTRAL LAKE	VILLAGE			0	0	0	0	0	0		361,800	57,200				419,000		(419,000)			
05-3030	ELK RAPIDS	VILLAGE			0	0	0	0	0	0		942,300	847,200				1,789,500		(1,789,500)			
05-3040	ELLSWORTH	VILLAGE			0	0	0	0	0	0		102,100	0				102,100		(102,100)			
05-3050	MANCERLONA	VILLAGE			0	0	0	0	0	0		492,000	227,000				719,000		(719,000)			

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## 2018 Personal Property Summary Report

County Code

Worksheet 2

## 2013 FINAL TAXABLE VALUES

## ANTRIM COUNTY

Municipality Code	Name of School District	Municipality Type	Inter-County Indicator	County Responsible for Submitting to Treasury the PPSR-IC	Ad Valorem Roll <i>Report the 2013 Taxable Value from the Ad Valorem Roll for each municipality listed</i>		Industrial Facilities Tax Roll <i>Report the 2013 Taxable Value from the IFT Roll for each municipality listed</i>			2013 Taxable Value Total
					Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property	
05010	ALBA PUBLIC SCHOOLS	SD			848,100	731,900	0	0	0	1,580,000
05035	CENTRAL LAKE PUBLIC SCHOOLS	SD			1,190,000	1,443,300	0	107,750	0	2,741,050
05040	BELLAIRE PUBLIC SCHOOLS	SD			3,549,000	3,335,000	0	0	0	6,884,000
05060	ELK RAPIDS SCHOOLS	SD	IC	ANTRIM	2,422,200	904,700	75,400	260,900	0	3,663,200
05065	ELLSWORTH COMMUNITY SCHOOL	SD	IC	ANTRIM	605,400	218,200	3,150	116,950	0	943,700
05070	MANCELONA PUBLIC SCHOOLS	SD	IC	ANTRIM	3,560,480	1,237,600	0	0	0	4,798,080
15020	BOYNE CITY PUBLIC SCHOOLS	SD	IC	CHARLEVOIX	3,100	0	0	0	0	3,100
15030	BOYNE FALLS PUBLIC SCHOOL DISTRICT	SD	IC	CHARLEVOIX	0	0	0	0	0	0
15050	CHARLEVOIX PUBLIC SCHOOLS	SD	IC	CHARLEVOIX	0	0	0	0	0	0
15060	EAST JORDAN PUBLIC SCHOOLS	SD	IC	CHARLEVOIX	76,500	0	0	0	0	76,500
69020	GAYLORD COMMUNITY SCHOOLS	SD	IC	OTSEGO	200,400	542,100	0	0	0	742,500

		2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY					SUBTOTAL		
Personal Property Boundary Change Part A  [For informational purposes]  <a href="#">Click for Help</a>	Personal Property Reclassification Part A  [For informational purposes]  <a href="#">Click for Help</a>	Ad Valorem Roll Report the 2018 Taxable Value from the Ad Valorem Roll for each municipality listed		Industrial Facilities Tax Roll Report the 2018 Taxable Value from the IFT Roll for each municipality listed			2018 Taxable Value Total	Personal Property Reclassification Part B  [For informational purposes]  <a href="#">Click for Help</a>	Taxable Value Loss [2013 TV - 2018 TV]  (A negative amount indicates there is no loss for the taxable values entered)
		Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property			
		232,300	341,900				574,200		1,005,800
		677,600	1,035,600				1,713,200		1,027,850
		1,622,400	637,200				2,259,600		4,624,400
		1,410,300	733,600				2,143,900		1,519,300
		361,600	178,800				540,400		403,300
		2,270,800	313,300				2,584,100		2,213,980
		2,000	0				2,000		1,100
							0		0
							0		0
		43,800	229,300				273,100		(196,600)
		1,402,200	145,500				1,547,700		(805,200)

05		2018 Personal Property Summary Report					2013 FINAL TAXABLE VALUES					2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY					SUBTOTAL			
County Code		Worksheet 3																		
		ANTRIM COUNTY																		
Municipality Code	Name of Intermediate School District or Community College	Municipality Type	Inter-County Indicator	County Responsible for Submitting to Treasury the PPSR-IC	Ad Valorem Roll		Industrial Facilities Tax Roll			2013 Taxable Value Total	Personal Property Boundary Change Part A	Personal Property Reclassification Part A	Ad Valorem Roll		Industrial Facilities Tax Roll			2018 Taxable Value Total	Personal Property Reclassification Part B	Taxable Value Loss [2013 TV - 2018 TV]
					Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property				Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property			
15000	CHARLEVOIX-EMMET ISD	ISD	IC	EMMET	1,875,000	1,661,500	3,150	224,700	0	3,764,350			1,085,000	1,443,700			2,528,700		1,235,650	
16000	CHEBOYGAN-OTSEGO-PRESQUE ISLE ISD	ISD	IC	CHEBOYGAN	200,400	542,100	0	0	0	742,500			1,402,200	145,500			1,547,700		(805,200)	
28000	TRAVERSE BAY ISD	ISD	IC	GRAND TRAVERSE	10,379,780	6,209,200	75,400	260,900	0	16,925,280			5,535,800	2,026,000			7,561,800		9,363,480	

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2018 Personal Property Summary Report

Worksheet 4

County Code

ANTRIM COUNTY

2013 FINAL TAXABLE VALUES

2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY

SUBTOTAL

Municipality Code	Name of Authority	Municipality Type	Inter-County Indicator	County Responsible for Submitting to Treasury the PPSR-IC	2013 FINAL TAXABLE VALUES						2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY						SUBTOTAL				
					Ad Valorem Roll <i>Report the 2013 Taxable Value from the Ad Valorem Roll for each municipality listed</i>		Industrial Facilities Tax Roll <i>Report the 2013 Taxable Value from the IFT Roll for each municipality listed</i>			2013 Taxable Value Total <i>[For informational purposes]</i>	Personal Property Boundary Change Part A <i>[For informational purposes]</i>	Personal Property Reclassification Part A <i>[For informational purposes]</i>	Ad Valorem Roll <i>Report the 2018 Taxable Value from the Ad Valorem Roll for each municipality listed</i>		Industrial Facilities Tax Roll <i>Report the 2018 Taxable Value from the IFT Roll for each municipality listed</i>			2018 Taxable Value Total <i>[For informational purposes]</i>	Personal Property Reclassification Part B <i>[For informational purposes]</i>	Taxable Value Loss [2013 TV - 2018 TV] <i>(A negative amount indicates there is no loss for the taxable values entered)</i>	
					Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IFT Replacement/ Rehabilitation Personal Property				Commercial Personal Property	Industrial Personal Property	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IFT New Facility Personal Property TV where the Land is Classified as Industrial Real					Taxable Value of IFT Replacement/ Rehabilitation Personal Property
0501	ANTRIM COUNTY AMBULANCE AUTHORITY	AUTHORITY			9,045,480	7,132,100	0	0	0	16,177,580							6,378,400	7,799,180			
0502	BELLAIRE DISTRICT LIBRARY	AUTHORITY			3,544,600	3,335,000	0	0	0	6,879,600							2,259,600	4,620,000			
0503	CENTRAL LAKE DISTRICT LIBRARY	AUTHORITY			1,190,000	1,443,300	0	107,750	0	2,741,050							1,713,200	1,027,850			
0505	ELK RAPIDS DISTRICT LIBRARY	AUTHORITY			2,058,300	904,700	75,400	260,900	0	3,299,300							1,427,600	1,871,700			
0504	CHARLEVOIX PUBLIC LIBRARY	AUTHORITY	IC	CHARLEVOIX	0	0	0	0	0	0							0	0			
0506	JORDAN VALLEY DISTRICT LIBRARY	AUTHORITY	IC	CHARLEVOIX	76,500	0	0	0	0	76,500							273,100	(196,600)			
0508	JORDAN VALLEY EMS AUTHORITY	AUTHORITY	IC	CHARLEVOIX	973,500	918,100	3,150	224,700	0	2,119,450							901,900	1,217,550			
0509	ELMIRA - WARNER FIRE AUTHORITY	AUTHORITY	IC	OTSEGO	0	0	0	0	0	0							1,547,700	(1,547,700)			

