

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|VI

'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.

Jamie Houserman (as Assessors reported)
County Equalization Director's Name

989-205-0599
Phone Number

6/4/2018
Date

Submissions

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

Treasury at 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.

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
72-0000	ROSCOMMON COUNTY	8,995,524.00
72-1010	AU SABLE TOWNSHIP	68,047.00
72-1020	BACKUS TOWNSHIP	(78,055.00)
72-1030	DENTON TOWNSHIP	1,132,700.00
72-1040	GERRISH TOWNSHIP	251,400.00
72-1050	HIGGINS TOWNSHIP	6,119,920.00
72-1060	LAKE TOWNSHIP	270,300.00
72-1070	LYON TOWNSHIP	(120,156.00)
72-1080	MARKEY TOWNSHIP	45,100.00
72-1090	NESTER TOWNSHIP	(45,900.00)
72-1100	RICHFIELD TOWNSHIP	410,568.00
72-1110	ROSCOMMON TOWNSHIP	941,600.00
72-3010	ROSCOMMON VILLAGE	2,114,930.00
72010	ROSCOMMON AREA PUBLIC SCHOOLS	SEE PPSR-IC
72020	HOUGHTON LAKE COMMUNITY SCHOOLS	SEE PPSR-IC
72000	C.O.O.R. ISD	SEE PPSR-IC
20600	KIRTLAND COMMUNITY COLLEGE	SEE PPSR-IC
7201	HOUGHTON LAKE AMBULANCE AUTHORITY	1,211,900.00
7202	ROSCOMMON COUNTY TRANSPORTATION AUTHORITY	8,995,524.00
7204	ROSCOMMON AREA DISTRICT LIBRARY	6,251,164.00
7203	HOUGHTON LAKE PUBLIC LIBRARY	SEE PPSR-IC

2018 PERSONAL PROPERTY VALUE LOSS BY MUNICIPALITY

Municipality Code	Municipality	2013 to 2018 Personal Property Value Loss
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2018 PERSONAL PROPERTY VALUE LOSS BY MUNICIPALITY

Municipality Code	Municipality	2013 to 2018 Personal Property Value Loss
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PPSR IS IN BALANCE

Taxable Value Balance Summary

ROSCOMMON 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		
ROSCOMMON COUNTY	13,767,774	1,425,280	-	3,611,270	-	-	18,804,324
TOWNSHIPS & CITIES	13,767,774	1,425,280	-	3,611,270	-	-	18,804,324
K12 LOCAL SCHOOL DISTRICTS	13,767,774	1,425,280	-	3,611,270	-	-	18,804,324
INTERMEDIATE SCHOOL DISTRICTS	13,767,774	1,425,280	-	3,611,270	-	-	18,804,324

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		
ROSCOMMON COUNTY	9,775,000	33,800	-	-	-	-	9,808,800
TOWNSHIPS & CITIES	9,775,000	33,800	-	-	-	-	9,808,800
K12 LOCAL SCHOOL DISTRICTS	9,775,000	33,800	-	-	-	-	9,808,800
INTERMEDIATE SCHOOL DISTRICTS	9,775,000	33,800	-	-	-	-	9,808,800

2018 Personal Property Summary Report
Worksheet 1

ROSCOMMON COUNTY

Municipality Code, Name of County, Township, City or Village, Municipality Type, Inter-County Indicator, County Responsible for Submitting to Treasury the PPSB LC					2013 FINAL TAXABLE VALUES					2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY					SUBTOTAL Taxable Value Loss [2013 TV - 2018 TV] <small>(A negative amount indicates there is no loss for the taxable values entered)</small>					
					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 <small>[For informational purposes] Click for Help</small>	Personal Property Boundary Change Part A <small>[For informational purposes] Click for Help</small>	Personal Property Reclassification Part A <small>[For informational purposes] Click for Help</small>	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 <small>[For informational purposes] Click for Help</small>	Personal Property Reclassification Part B <small>[For informational purposes] Click for Help</small>
					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		
72-0000	ROSCOMMON	COUNTY			13,767,774	1,425,280	0	3,611,270	0	18,804,324	0	9,775,000	31,800	0	9,806,800	0	8,995,524			
72-1010	ADUSABLE	TOWNSHIP			154,271	0	0	0	0	154,271	0	0	0	0	86,200	0	68,071			
72-1020	ARCUS	TOWNSHIP			41,110	0	0	0	0	41,110	0	0	0	0	152,250	0	(111,140)			
72-1030	DEKATON	TOWNSHIP			4,498,200	0	0	0	0	4,498,200	0	0	0	3,365,500	0	1,132,700				
72-1040	GERRISH	TOWNSHIP			713,900	0	0	0	0	713,900	0	0	0	462,500	0	251,400				
72-1050	HUGGINS	TOWNSHIP			1,692,670	1,403,280	0	3,611,270	0	4,706,220	0	778,500	11,800	0	790,300	0	6,119,920			
72-1060	LAKE	TOWNSHIP			881,800	0	0	0	0	881,800	0	0	0	611,100	0	270,700				
72-1070	LEON	TOWNSHIP			296,100	0	0	0	0	296,100	0	0	0	516,900	0	(220,800)				
72-1080	MADOLEY	TOWNSHIP			511,000	0	0	0	0	511,000	0	0	0	556,100	0	45,100				
72-1090	NESLER	TOWNSHIP			102,800	0	0	0	0	102,800	0	0	0	148,100	0	(45,300)				
72-1100	ROSEFIELD	TOWNSHIP			1,837,900	0	0	0	0	1,837,900	0	0	0	1,427,400	0	410,500				
72-1110	ROSCOMMON	TOWNSHIP			2,727,900	22,000	0	0	0	2,749,900	0	0	22,000	1,868,300	0	981,600				
72-3010	ROSCOMMON	VILLAGE			1,232,130	1,134,130	0	3,611,270	0	5,977,530	0	1,300,000	2,562,600	0	3,862,600	0	2,114,930			

2018 Personal Property Summary Report

Worksheet 2

County Code

ROSCOMMON COUNTY

2013 FINAL TAXABLE VALUES

2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY

SUBTOTAL

Municipality Code	Name of School District	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 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 <i>(For informational purposes)</i>	Personal Property Boundary Change Part 4 Click for Help	Personal Property Reclassification Part 4 Click for Help	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 <i>(For informational purposes)</i>	Personal Property Reclassification Part 4 Click for Help	Taxable Value Loss (2013 IV - 2018 IV) <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			
72010	ROSCOMMON AREA PUBLIC SCHOOLS	30	A	ROSCOMMON	4,717,274	1,401,288	0	0	0	6,118,562	2,999,154	11,800	0	0	0	4,998,308	6,116,860				
72020	HUGHSON/LAHEY COMMUNITY SCHOOLS	30	C	ROSCOMMON	9,054,518	22,000	0	0	0	9,076,518	6,795,900	22,000	0	0	0	6,817,900	2,259,618				

2018 Personal Property Summary Report

Worksheet 3

ROSCOMMON COUNTY County Code: County Name: Municipality Code: Name of Intermediate School District or Community College: Municipality Type: Inter-County Indicator: County Responsible for Submitting to Treasury the PPS&IC:					2013 FINAL TAXABLE VALUES					2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY					SUBTOTAL	
					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 IF T Roll for each municipality listed			2013 Taxable Value Total [For informational purposes]	Personal Property Boundary Change Part A [For informational purposes]	Personal Property Reclassification Part A [For informational purposes]	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 IF T Roll for each municipality listed	
Commercial Personal Property	Industrial Personal Property	1/2 of the Total IF T New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IF T New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IF T Replacement/ Rehabilitation Personal Property	Commercial Personal Property	Industrial Personal Property	1/2 of the Total IF T New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IF T New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IF T Replacement/ Rehabilitation Personal Property							
72000	C O U N C I L	ISO	IC	ROSCOMMON	13,767,771	1,425,209	0	3,011,271	0	18,804,324	9,775,000	33,800	0	0	9,808,800	8,995,524
20600	KIRTLAND COMMUNITY COLLEGE	CC	IC	ROSCOMMON	13,767,771	1,425,209	0	3,011,271	0	18,804,324	9,775,000	33,800	0	0	9,808,800	8,995,524

2018 Personal Property Summary Report

Worksheet 4

ROSCOMMON COUNTY

2013 FINAL TAXABLE VALUES

2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY

SUBTOTAL

Municipality Code	Name of Authority	Municipality Type	Infor County Indicator	County Responsible for Submitting to Treasury the PPS&IC	2013 FINAL TAXABLE VALUES							2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY							SUBTOTAL Taxable Value Loss [2013 TV - 2018 TV]	
					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 IF Roll for each municipality listed			2013 Taxable Value Total <i>[For informational purposes]</i> Click for help	Personal Property Boundary Change Part A <i>[For informational purposes]</i> Click for help	Personal Property Revaluation Part A <i>[For informational purposes]</i> Click for help	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 IF Roll for each municipality listed			2018 Taxable Value Total <i>[For informational purposes]</i> Click for help		Personal Property Revaluation Part B <i>[For informational purposes]</i> Click for help
					Commercial Personal Property	Industrial Personal Property	1/2 of the Total IF New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IF New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IF Replacement/ Rehabilitation Personal Property				Commercial Personal Property	Industrial Personal Property	1/2 of the Total IF New Facility Personal Property TV where the Land is Classified as Commercial Real	1/2 of the Total IF New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IF Replacement/ Rehabilitation Personal Property			
7201	HOUGHTON LAKE AMBULANCE AUTHORITY	AUTHORITY			3,699,300	22,000	0	0	0	3,631,300					2,397,800	22,000			2,419,800	1,211,500
7202	ROSCOMMON COUNTY TRANSPORTATION AUTHORITY	AUTHORITY			13,767,774	1,425,288	0	3,611,270	0	18,804,332					9,775,000	33,000			9,808,000	8,993,332
7204	ROSCOMMON AREA DISTRICT LIBRARY	AUTHORITY			3,029,374	1,403,258	0	2,611,270	0	6,043,902					1,757,900	13,000			1,770,900	4,273,002
7203	HOUGHTON LAKE PUBLIC LIBRARY	AUTHORITY	R	ROSCOMMON	9,654,518	22,000	0	0	0	9,676,518					6,375,900	22,000			6,397,900	2,278,618

2018 Personal Property Summary Report
Worksheet 5

ROSCOMMON COUNTY

2013 FINAL TAXABLE VALUES

2018 TAXABLE VALUES as of STATE EQUALIZATION IN MAY

SUBTOTAL

Municipality Code	Name of Intermediate School District	Municipality Type	Inter-County Indicator	County Responsible for Submitting to Treasury the PPSR IC	2013 Final Taxable Values			2013 Taxable Value Total	Personal Property Boundary Change Part A <i>(For informational purposes)</i> Click for help	Personal Property Reclassification Part A <i>(For informational purposes)</i> Click for help	2018 Taxable Values as of State Equalization in May			2018 Taxable Value Total	Personal Property Reclassification Part B <i>(For informational purposes)</i> Click for help	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 IF New Facility Personal Property TV where the Land is Classified as Commercial Real				1/2 of the Total IF New Facility Personal Property TV where the Land is Classified as Industrial Real	Taxable Value of IF Replacement/Rehabilitation Personal Property	Commercial Personal Property			
NO VOTED EXCLUSIONS IN ROSCOMMON COUNTY																