

Millage Rate Correction for 2018 Personal Property Tax Reimbursement Calculations

Issued under the authority of Public Act 86 of 2014, as amended, (MCL 123.1358(4)).

See instructions on page 4.

PART 1: MUNICIPALITY INFORMATION		
Name of Municipality	Municipality Code	
Municipality Type (County, City, Village, Township, Local Authority, School District, ISD, Community College, Library, Tax Increment Finance Authority, other)	County Name	
PART 2: CORRECTION OF A REPORTED OR CALCULATED MILLAGE		
Source of Information	Original Value	Corrected Value
1. Correction of an individual millage rate reported to the Department of Treasury and levied in 2012, 2013, 2014, or 2017.		
Enter the name of the millage: _____ Enter the year of the millage levy: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
Enter the name of the millage: _____ Enter the year of the millage levy: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
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Enter the name of the millage: _____ Enter the year of the millage levy: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
2. Correction of the eligible millage cap.		
For a municipality that is not a local school district, intermediate school district or tax increment finance authority, enter the original highest total millage levied in 2012, 2013, or 2014 from the 2012-2017 Millage Rate Comparison report and the corrected value.....	mills	mills
For an intermediate school district, enter the original highest total non-debt millage levied in 2012, 2013, or 2014 from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
For a local school district and an intermediate school district debt millage, enter the highest rate levied in 2012, 2013, or 2014 from the 2012-2017 Millage Rate Comparison report and the corrected value for the following millage: Enter the name of the individual millage: _____	mills	mills

Source of Information	Original Value	Corrected Value
3. Correction of the calculated millage rate to be used in the 2018 personal property tax reimbursement calculations.		
Enter the name of the millage: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
Enter the name of the millage: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
Enter the name of the millage: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
Enter the name of the millage: _____ Enter the original value from the 2012-2017 Millage Rate Comparison report and the corrected value	mills	mills
4. Correction of the purpose of a millage (i.e. operating, general operating, debt).		
Enter the name of the millage: _____ Select the original purpose from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Operating General operating Debt	Operating General operating Debt
Enter the name of the millage: _____ Select the original purpose from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Operating General operating Debt	Operating General operating Debt
Enter the name of the millage: _____ Select the original purpose from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Operating General operating Debt	Operating General operating Debt
Enter the name of the millage: _____ Select the original purpose from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Operating General operating Debt	Operating General operating Debt
5. For Counties, Townships, Villages, Cities, and Local Authorities Only: Correction of the type of millage (i.e. essential service millage, partial essential service millage, non-essential service millage).		
Enter the name of the millage: _____ Select the original type of millage from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Essential service millage Partial essential service millage Non-essential service millage	Essential service millage Partial essential service millage Non-essential service millage
Enter the name of the millage: _____ Select the original type of millage from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Essential service millage Partial essential service millage Non-essential service millage	Essential service millage Partial essential service millage Non-essential service millage
Enter the name of the millage: _____ Select the original type of millage from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Essential service millage Partial essential service millage Non-essential service millage	Essential service millage Partial essential service millage Non-essential service millage
Enter the name of the millage: _____ Select the original type of millage from the 2012-2017 Millage Rate Comparison report and the corrected purpose.....	Essential service millage Partial essential service millage Non-essential service millage	Essential service millage Partial essential service millage Non-essential service millage

6. Correction of other millage errors.
1. Describe the error identified:
2. Describe the error identified:
3. Describe the error identified:
4. Describe the error identified:

PART 3: CERTIFICATION

In accordance with Public Act 86 of 2014, as amended, the undersigned hereby certifies to the Michigan Department of Treasury that the information provided above is accurate and documentation to substantiate the information has been attached to this form.

Printed Name	Signature	
Telephone Number	E-mail Address	Date

Return a completed and signed form along with substantiating documentation to **TreasORTAPPT@michigan.gov** by August 1, 2018.

If you are unable to submit via e-mail, fax to 517-335-3298, or mail the completed form to:
 Michigan Department of Treasury
 Revenue Sharing and Grants Division
 PO Box 30722
 Lansing MI 48909

If you have any questions, call 517-373-2697.

Instructions for Form 5613, Millage Rate Correction for 2018 Personal Property Tax Reimbursement Calculations

Purpose of This Form

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, requires municipalities to notify the Michigan Department of Treasury, by August 1, 2018, of any errors identified in the calculation of the millage rate to be used in the current year personal property tax reimbursement calculation and to provide substantiating documentation to support the correction.

Upon the Michigan Department of Treasury's review of the substantiating documentation and verification of the error, the Michigan Department of Treasury shall correct the Millage Rate Comparison report and calculate the current year personal property tax reimbursement using the corrected millage rate.

Definitions

“Essential services” means all of the following: ambulance services, fire services, police services, jail operations, and the funding of pensions for personnel providing ambulance, fire, police, and jail operations services (MCL 123.1345(j)).

“Ambulance services” means patient transport services, nontransport prehospital life support services, and advanced life support, paramedic, and medical first-responder services (MCL 123.1345(b)).

“Fire services” means services in the prevention and suppression of fire, homeland security response, hazardous materials response, rescue, fire marshal, and medical first-responder services (MCL 123.1345(k)).

“Police services” means law enforcement services for the prevention and detection of crime, the enforcement of laws and ordinances, homeland security response, and medical first-responder services (MCL 123.1345(u)).

“Jail operations” means all the following: the operation of a jail, holding cell, holding center, or lockup as those terms are defined in section 62 of the corrections code of 1953, 1953 PA 232, MCL 791.262 and the operation of a juvenile detention facility by the county juvenile agency as authorized under section 7 of the county juvenile agency act, 1998 PA 518, MCL 45.627 (MCL 123.1345(p)).

General Instructions

This form was developed to assist municipalities in reporting millage errors to the Michigan Department of Treasury. In addition to the form, the LCSA Act requires the municipality to provide documentation to substantiate the correction of the error.

Line-By-Line Instructions

Lines not listed are explained on the form.

Part 2: Correction of a Reported or Calculated Millage (Attach additional information if needed)

For each error identified by the municipality, the municipality should locate the applicable line to report the millage error correction. The municipality should enter the name of the millage and the original value from the applicable 2012-2017 Millage Rate Comparison report on the Michigan Department of Treasury's website at www.michigan.gov/pptreimbursement and enter the corrected value from the substantiating documentation that is attached to the form.

Line 4: The purpose of the millage should be limited to one of the following options: operating, general operating, or debt.

For purposes of the personal property tax reimbursements, general operating millage is a millage that is not levied for a dedicated purpose and could be used, in part, to fund essential services. Additionally, the general operating millage purpose is limited to each municipality that is a county, township, village, city, or local authority. If a millage is identified as general operating millage, the type of millage identified on the 2012-2017 Millage Rate Comparison report or on Part 2, Line 5 should be identified as partial essential service millage.

Line 5: For purposes of the personal property tax reimbursements, essential service millage is a millage that is dedicated 100% to fund the cost of essential services (i.e. police, fire, ambulance, or jails). Partial essential service millage is a millage that is dedicated in part, but not solely, to fund the cost of essential services. Non-essential service millage is a millage that does not fund the cost of essential services.

If a millage is identified as general operating millage on the 2012-2017 Millage Rate Comparison report or on Part 2, Line 4 of this form, the millage should be identified as partial essential service millage.

If a millage is not general operating millage and has been identified as partial essential service millage, then a municipality should also complete and return the *Portion of 2017 Essential Services Millage Rate Dedicated for the Cost of Essential Services* (Form 5608) by August 1, 2018.

Line 6: For any other millage errors not reported in Part 2, Lines 1 to 5, the municipality should describe the error and enter the original value from the applicable 2012-2017 Millage Rate Comparison report and the corrected value from the substantiating documentation that is attached to the form.