

# Request for a 2018 Advance Personal Property Tax Reimbursement

Issued under the authority of Public Act 86 of 2014, as amended, (MCL 123.1357(6)).

See instructions on page 5.

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 TAXABLE VALUE		
Source of Information	Original Value	Corrected Value
1. Correction of taxable values reported by the county equalization director in calendar year 2015. (MCL 123.1358(5)(a))		
Enter the original 2013 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2015 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2014 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2015 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2015 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2015 from the taxable value report and the corrected value .....	\$	\$
2. Correction of taxable values reported by the county equalization director in calendar year 2016. (MCL 123.1358(5)(b))		
Enter the original 2013 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2016 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2016 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2016 from the taxable value report and the corrected value .....	\$	\$
3. Correction of taxable values reported by the county equalization director in calendar year 2017. (MCL 123.1358(5)(d))		
Enter the original 2013 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2017 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2017 taxable value of commercial personal property and industrial personal property reported by the county equalization director in calendar year 2017 from the taxable value report and the corrected value .....	\$	\$
4. Correction of taxable values reported by the county treasurer to the Michigan Department of Education as of July 10, 2017. (MCL 123.1358(5)(c))		
Enter the original 2013 taxable value of commercial personal property and industrial personal property as of July 10, 2017 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2014 taxable value of commercial personal property and industrial personal property as of July 10, 2017 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2015 taxable value of commercial personal property and industrial personal property as of July 10, 2017 from the taxable value report and the corrected value .....	\$	\$
Enter the original 2016 taxable value of commercial personal property and industrial personal property as of July 10, 2017 from the taxable value report and the corrected value .....	\$	\$
5. Correction of increased value from expired tax exemptions.		
Enter the original 2016 increased value from expired tax exemptions as reported on the 2016 Form 5403 and 2016 Form 5429 and the corrected value .....	\$	\$
Enter the original 2017 increased value from expired tax exemptions as reported on the 2017 Form 5403 and 2017 Form 5429 and the corrected value .....	\$	\$

Source of Information	Original Value	Corrected Value
1. Correction of debt millage rate reported by the school district or intermediate school district (ISD) in calendar year 2016.		
Enter the original value and the corrected value for the 2016 debt millage rate specifically levied by the school district or ISD in calendar year 2016 for the payment of principal and interest of obligations approved by the electors before January 1, 2013 or obligations pledging the unlimited taxing power of a local school district or ISD incurred before January 1, 2013.....	mills	mills
2. Correction of debt millage rate reported by the school district or intermediate school district (ISD) in calendar year 2017.		
Enter the original value and the corrected value for the 2017 debt millage rate specifically levied by the school district or ISD in calendar year 2017 for the payment of principal and interest of obligations approved by the electors before January 1, 2013 or obligations pledging the unlimited taxing power of a local school district or ISD incurred before January 1, 2013.....	mills	mills
3. Correction of hold harmless millage rate reported by the school district in calendar year 2016.		
Enter the original value and the corrected value for the 2016 hold harmless millage rate levied by the school district in calendar year 2016 .....	mills	mills
4. Correction of hold harmless millage rate reported by the school district in calendar year 2017.		
Enter the original value and the corrected value for the 2017 hold harmless millage rate levied by the school district in calendar year 2017 .....	mills	mills
5. Correction of an individual millage rate levied between 2012 and 2016.		
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
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
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

Source of Information	Original Value	Corrected Value
6. 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
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
7. 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
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

<b>PART 4: CORRECTION OF OTHER ERRORS</b>		
<b>Source of Information</b>	<b>Original Value</b>	<b>Corrected Value</b>
1. Describe the error identified:		
2. Describe the error identified:		
3. Describe the error identified:		
<b>PART 5: CERTIFICATION</b>		
<i>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.</i>		
Printed Name	Signature	
Telephone Number	E-mail Address	Date

Return a completed and signed form along with substantiating documentation to [TreasORTAPPT@michigan.gov](mailto: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 5614, Request for a 2018 Advance Personal Property Tax Reimbursement

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### Purpose of This Form

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, provides for an advance payment to municipalities that had a personal property tax reimbursement underpayment of \$500,000.00 or more for calendar year 2017, due to an error in reporting under Section 13(3) or 13(4), or a calculation error made by the Michigan Department of Treasury, including a prior year error adjustment used in the calculation of the calendar year 2017 distributions. The LCSA Act requires the municipality to notify the Michigan Department of Treasury, by August 1, 2018, of any errors identified and to provide substantiating documentation to support an advance payment.

Upon the Michigan Department of Treasury's review of the substantiating documentation and verification of the error, the Michigan Department of Treasury shall calculate the underpayment amount. If the underpayment amount is \$500,000.00 or more, the Michigan Department of Treasury shall notify the Local Community Stabilization Authority to issue a 2018 advance payment, in October 2018, to the municipality for the amount of the 2017 underpayment.

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### Definitions

“Commercial personal property” means personal property classified as commercial personal property under section 34c of the General Property Tax Act, 1893 PA 206, MCL 211.34c and personal property subject to the industrial facilities tax under section 14(1) or (4) of 1974 PA 198, MCL 207.564, that is sited on land classified as commercial real property under section 34c of the General Property Tax Act, 1893 PA 206, MCL 211.34c. Commercial personal property does not include personal property that after 2012 was classified in the municipality where it is currently located as real property or utility personal property (MCL 123.1345(e)).

“Industrial personal property” means personal property classified as industrial personal property under section 34c of the General Property Tax Act, 1893 PA 206, MCL 211.34c and personal property subject to the industrial facilities tax under section 14(1) or (4) of 1974 PA 198, MCL 207.564, that is sited on land classified as industrial real property under section 34c of the General Property Tax Act, 1893 PA 206, MCL 211.34c. Industrial personal property does not include personal property that after 2012 was classified in the municipality where it is currently located as real property or utility personal property (MCL 123.1345(o)).

“Taxable value” means the value determined under section 27a of the General Property Tax Act, 1893 PA 206, MCL 211.27a, except for real or personal property subject to the industrial facilities tax under section 14(3) or (4) of 1974 PA 198, MCL 207.564, 50% of that value determined under section 27a of the General Property Tax Act, 1893 PA 206, MCL 211.27a (MCL 123.1345(dd)).

“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)).

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### General Instructions

Section 17(6) of the Local Community Stabilization Authority Act (LCSA Act), MCL 123.1357(6), requires municipalities to notify the Michigan Department of Treasury of errors identified in the 2017 personal property tax reimbursement calculations. This form was developed to assist municipalities in reporting the errors to the Michigan Department of Treasury. In addition to the form, the LCSA Act requires the municipality to provide documentation to substantiate the error in reporting or in the calculation of the personal property tax reimbursement.

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### Line-By-Line Instructions

Lines not listed are explained on the form.

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

For each error identified by the municipality, the municipality should locate the applicable line to report the taxable value error correction. The municipality should enter the original value from the applicable taxable value report on the Michigan Department of Treasury's website at [www.michigan.gov/pptreimbursement](http://www.michigan.gov/pptreimbursement) and enter the corrected value from the substantiating documentation that is attached to the form.

The substantiating documentation should provide a detailed breakdown of the calendar year taxable value by ad valorem commercial personal property, ad valorem industrial personal property, 50% of the total industrial facilities tax (IFT) new facility personal property taxable value where

the land is classified as commercial real, 50% of the total IFT new facility personal property taxable value where the land is classified as industrial real, and taxable value of IFT replacement/rehabilitation personal property.

**Part 3: 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 original value from the applicable personal property tax reimbursement calculation/recalculation and/or the 2012-2017 Millage Rate Comparison report on the Michigan Department of Treasury's website at [www.michigan.gov/pptreimbursement](http://www.michigan.gov/pptreimbursement) and enter the corrected value from the substantiating documentation that is attached to the form.

**Line 5:** The individual millage rate levied between 2012 and 2016 that was used in the prior year calculations can be located on the appropriate 2012-2017 Millage Rate Comparison report for the municipality type on the Michigan Department of Treasury's website at [www.michigan.gov/pptreimbursement](http://www.michigan.gov/pptreimbursement). The individual millage rate levied in 2017 must have been corrected, by August 1, 2018, using the *Millage Rate Correction for 2018 Personal Property Tax Reimbursement Calculations* (Form 5613).

**Line 6:** 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 3, Line 7 should be identified as partial essential service millage.

**Line 7:** 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 3, Line 6 of this form, the millage should be identified as partial essential service millage.

**Part 4: Correction of Other Errors (Attach additional information if needed)**

For any other errors not reported in Part 2 or Part 3, the municipality should describe the error and enter the original value from the 2016 personal property tax reimbursement recalculation or the 2017 personal property tax reimbursement calculation and/or other source and enter the corrected value from the substantiating documentation that is attached to the form.