

# Millage Rate Correction for the 2024 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, Intermediate School District, Community College, Library, Other)	County Name	
PART 2: CORRECTION OF A REPORTED OR CALCULATED MILLAGE		
Source of Information	Original Value	Corrected Value
<b>1. Correction of an individual millage rate</b> reported to the Michigan Department of Treasury and levied in 2012, 2013, 2014, or 2023. For each millage correction identified, enter the Millage Name, year of the millage levy, and the original millage rate from the applicable <i>2024 Millage Rate Comparison</i> report. Then, enter the corrected millage rate. Attach additional sheets if needed.		
Enter the Millage Name: _____ Enter the year of the millage levy: _____	mills	mills
Enter the Millage Name: _____ Enter the year of the millage levy: _____	mills	mills
Enter the Millage Name: _____ Enter the year of the millage levy: _____	mills	mills
Enter the Millage Name: _____ Enter the year of the millage levy: _____	mills	mills
<b>2. Correction of the eligible millage cap</b> (highest total millage rate levied in 2012 thru 2014). For each eligible millage cap correction identified, enter the original "ELIGIBLE MILLAGE CAP" from the applicable <i>2024 Millage Rate Comparison</i> report and the corrected eligible millage cap on the appropriate line below.		
School District (Non-Debt: Sinking Fund, Commercial Personal - Operating, Recreation, or Non Homestead - Operating): Enter the Millage Name: _____	mills	mills
School District (Debt):	mills	mills
Intermediate School District (Non-Debt: Allocated, Special Education, and Vocational Education):	mills	mills
Intermediate School District (Debt):	mills	mills
Intermediate School District (Enhancement):	mills	mills
Other Municipalities (not a local school district or intermediate school district):	mills	mills

Source of Information	Original Value	Corrected Value
<p>3. <b>Correction of the calculated millage rate</b> to be used in the 2024 personal property tax reimbursement calculations. For each calculated millage correction identified, enter the Millage Name and the original "CALCULATED MILLAGE RATE USED IN THE COMPUTATION" from the applicable 2024 Millage Rate Comparison report. Then, enter the corrected calculated millage rate (lesser of eligible millage cap or individual millage rate levied in 2023). Attach additional sheets if needed.</p>		
Enter the Millage Name: _____	mills	mills
Enter the Millage Name: _____	mills	mills
<p>4. For Counties, Cities, Villages, Townships, Community Colleges, and Local Authorities Only: <b>Correction of the millage purpose</b> (i.e. OPERATING, GENERAL OPERATING, DEBT). For each millage purpose correction identified, enter the Millage Name and select the original millage purpose from the applicable 2024 Millage Rate Comparison report. Then, select the corrected millage purpose. Attach additional sheets if needed.</p>		
Enter the Millage Name: _____	OPERATING GENERAL OPERATING DEBT	OPERATING GENERAL OPERATING DEBT
Enter the Millage Name: _____	OPERATING GENERAL OPERATING DEBT	OPERATING GENERAL OPERATING DEBT
<p>5. For Counties, Cities, Villages, Townships, and Local Authorities Only: <b>Correction of the millage type</b> (i.e. ESSENTIAL SERVICE, PARTIAL ESSENTIAL SERVICE, NON-ESSENTIAL SERVICE). For each millage type correction identified, enter the Millage Name and select the original millage type from the applicable 2024 Millage Rate Comparison report. Then, select the corrected millage type. Attach additional sheets if needed.</p>		
Enter the Millage Name: _____	ESSENTIAL SERVICE PARTIAL ESSENTIAL SERVICE NON-ESSENTIAL SERVICE	ESSENTIAL SERVICE PARTIAL ESSENTIAL SERVICE NON-ESSENTIAL SERVICE
Enter the Millage Name: _____	ESSENTIAL SERVICE PARTIAL ESSENTIAL SERVICE NON-ESSENTIAL SERVICE	ESSENTIAL SERVICE PARTIAL ESSENTIAL SERVICE NON-ESSENTIAL SERVICE
<p>6. <b>Correction of the Summer or Winter indicator.</b> For each correction identified, enter the Millage Name and select the original SUMMER or WINTER indicator from the applicable 2024 Millage Rate Comparison report. Then, select the corrected SUMMER or WINTER indicator. Attach additional sheets if needed.</p>		
Enter the Millage Name: _____	SUMMER WINTER	SUMMER WINTER
Enter the Millage Name: _____	SUMMER WINTER	SUMMER WINTER
Enter the Millage Name: _____	SUMMER WINTER	SUMMER WINTER

7. Correction of other millage errors or to explain the corrections reported in Lines 1 through 6.		
1. Describe the error identified:		
2. Describe the error identified:		
<b>PART 3: 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, 2024**.

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 517-335-7484.

## Instructions for *Millage Rate Correction for the 2024 Personal Property Tax Reimbursement Calculations (Form 5613)*

### 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, 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 this 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 *2024 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 this 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, city, village, township, or local authority. If a millage is identified as general operating millage, the type of millage identified on the applicable *2024 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 *2024 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 2023 Essential Services Millage Rate Dedicated for the Cost of Essential Services* (Form 5608) by August 1, 2024.

**Line 6:** Personal property tax reimbursements are either distributed in October or February based on the municipality type or when millages were levied in the prior year. If the millage is reimbursed in October, the

Summer or Winter indicator for the millage is identified as “SUMMER.” If the millage is reimbursed in February, the Summer or Winter indicator for the millage is identified as “WINTER.”

**For Township Municipality Types:** The LCSA Act requires personal property tax reimbursements to be distributed to all Townships in February. Therefore, all Township millages must be identified as “WINTER.”

**For County Municipality Types:** The LCSA Act requires the personal property tax reimbursement for all County allocated millages to be distributed in October and all County extra-voted millages to be distributed in February. Therefore, all County ALLOC/CHARTER millage must be identified as “SUMMER” and all other County millages must be identified as “WINTER.”

**For All Other Municipality Types:** If the municipality levies all millages on the July tax bill, all millages for the municipality should be identified as “SUMMER.” If the municipality levies all millages on the December tax bill, all millages for the municipality should be identified as “WINTER.” If the municipality levies millages on both the July and December tax bills, all millages for the municipality should be identified as “SUMMER.”

**Line 7:** For any other millage errors not reported in Part 2, Lines 1 to 6, the municipality should describe the error and enter the original value from the applicable *2024 Millage Rate Comparison* report and the corrected value from the substantiating documentation that is attached to this form.

Additionally, Line 7 can be used to further explain the millage error corrections reported on Line 1 to Line 6.